



## INDEPENDENT AUDITOR'S REPORT

To,  
**The Partners of Sriji Gopalji NPR Enclave LLP**

### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the accompanying Financial Statements of Sriji Gopalji NPR Enclave LLP (“the LLP”) which comprises the Balance Sheet as 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 for the year ended on that date, 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 the information required by the Limited Liability Partnership Act, 2008 as amended through the Limited Liability Partnership (Amendment) Act, 2021, (“the Act”) in the manner so required 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 31<sup>st</sup> March, 2025 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) and other applicable authoritative pronouncements issued by the 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 the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the LLP Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### **Responsibilities of Designated Partner for the Financial Statements of Accounts**

The LLP's Designated Partners is 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. Consequently, the Designated Partners has prepared the Financial Statements in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI). This responsibility includes design, implementation, and maintenance of such adequate internal controls as management determines is necessary to enable the preparation and presentation of the Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Designated Partners 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 Designated Partners either intends to liquidate the LLP or to cease operations or have no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of the Statements of Accounts**

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 judgement 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 risks 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 but not for the purpose of expressing an opinion on the effectiveness of such control.



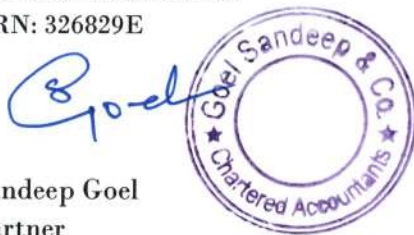
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Designated Partners.
- Conclude on the appropriateness of Designated Partners use of the going concern basis of accounting and, based on the audit evidence obtained, 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 Statement of Accounts 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 Statement 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 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.

## For Goel Sandeep & Co.

Chartered Accountants  
FRN: 326829E



Sandeep Goel  
Partner  
Membership No. : 060104

Place: Kolkata

Dated: 31 JUL 2025

UDIN: 25060104 BMZVW 5 3399

# SRIJI GOPALJI NPR ENCLAVE LLP

LLPIN- ACB- 1007

Bio-Wonder Building, 789, Anandapur, 14th Floor, No - 1402, E.K.T,Kolkata-700107

## BALANCE SHEET AS AT 31ST MARCH, 2025

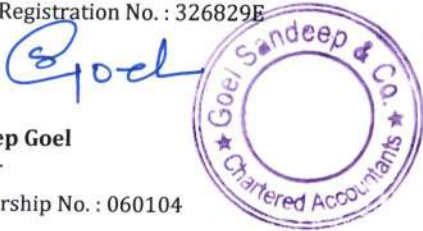
PARTICULARS	NOTE NO	Rs in "00"	
		As at 31.03.2025	As at 31.03.2024
<b><u>PARTNERS' FUNDS AND LIABILITIES</u></b>			
<b>Partners' Funds</b>			
<b>Partners' Capital Account</b>			
Partners' Contribution Account	3	2,000.00	2,000.00
Partners' Current Account	4	3,216.27	(207.25)
		<u>5,216.27</u>	<u>1,792.75</u>
<b>Non-Current Liabilities</b>			
Long Term Borrowings	5	5,48,902.10	3,44,381.84
		<u>5,48,902.10</u>	<u>3,44,381.84</u>
<b>Current Liabilities</b>			
Other Current Liabilities	6	4,382.07	2,037.82
Trade Payables	7	1,666.32	441.82
Short Term Provisions	8	1,411.60	-
		<u>7,459.99</u>	<u>2,479.64</u>
<b>TOTAL</b>		<u><u>5,61,578.36</u></u>	<u><u>3,48,654.23</u></u>
<b><u>ASSETS</u></b>			
<b>Non- Current Assets</b>			
Other Non- Current Assets	9	4,00,000.00	3,00,000.00
		<u>4,00,000.00</u>	<u>3,00,000.00</u>
<b>Current Assets</b>			
Inventories	10	1,20,542.88	27,969.98
Cash & Bank Balances	11	3,324.20	564.25
Short Term Loans And Advances	12	37,711.29	20,120.00
		<u>1,61,578.36</u>	<u>48,654.23</u>
<b>TOTAL</b>		<u><u>5,61,578.36</u></u>	<u><u>3,48,654.23</u></u>

Entity Information & Summary of significant accounting policies 1-2  
Notes forming part of Balance Sheet 3-12

The Schedules referred to above form an integral part of the Financial Statements.

**For Goel Sandeep & Co.**

Chartered Accountants  
Firm's Registration No. : 326829E



**Sandeep Goel**  
Partner

Membership No. : 060104

Place: Kolkata

Date: **31 JUL 2025**

**For SRIJI GOPALJI NPR ENCLAVE LLP**

**SRIJI GOPALJI NPR ENCLAVE LLP**

**SRIJI GOPALJI NPR ENCLAVE LLP**

**(Rajesh Nathany)**

Designated Partner  
Designated Partner DIN: 00157552

**(Anant Nathany)**

Designated Partner  
Designated Partner DIN:00690189

# SRIJI GOPALJI NPR ENCLAVE LLP

LLPIN- ACB- 1007

Bio-Wonder Building, 789, Anandapur, 14th Floor, No - 1402, E.K.T,Kolkata-700107

## STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

PARTICULARS	NOTE NO	Rs in "00"	
		For the year ended 31.03.2025	For the year ended 31.03.2024
Revenue From operations	13	-	-
Other Income	14	5,000.13	14.14
<b>TOTAL INCOME</b>		<b>5,000.13</b>	<b>14.14</b>
<b>EXPENSES</b>			
Cost of Material Consumed	15	92,572.90	27,969.98
Purchases of Stock in-Trade		-	-
Changes in inventories of finished goods, work-in-progress & Stock-in-Trade	16	-92,572.90	-27,969.98
Other Expenses	17	268.63	221.39
<b>TOTAL EXPENSES</b>		<b>268.63</b>	<b>221.39</b>
<b>Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax</b>		<b>4,731.50</b>	<b>(207.25)</b>
Exceptional items (specify nature & provide note/delete if none)		-	-
<b>Profit/(loss) before extraordinary items, partners' remuneration and tax</b>		<b>4,731.50</b>	<b>(207.25)</b>
Extraordinary Items (specify nature & provide note/delete if none)		-	-
<b>Profit before Partners' Remuneration and tax</b>		<b>4,731.50</b>	<b>(207.25)</b>
Partners' Remuneration		-	-
<b>Profit / (loss) before Tax</b>		<b>4,731.50</b>	<b>(207.25)</b>
<b>Tax Expense:</b>			
Current Tax		1,411.60	-
Excess / Short provisions of tax relating to earlier years.		-	-
<b>Profit/(Loss) for the period from continuing operations</b>		<b>3,319.90</b>	<b>(207.25)</b>
Profit / (loss) from discontinuing operations		-	-
Tax Expenses of discontinuing operations		-	-
<b>Profit / (loss) from discontinuing operations (after tax)</b>		<b>-</b>	<b>-</b>
<b>Profit / (Loss) After Tax</b>		<b>3,319.90</b>	<b>(207.25)</b>
Entity Information & Summary of significant accounting policies	1-2		
Notes forming part of Profit & Loss Account	13-17		

The Schedules referred to above form an integral part of the Financial Statements.

For Goel Sandeep & Co.

Chartered Accountants  
Firm's Registration No. : 326829E

Sandeep Goel  
Partner  
Membership No. : 060104



For SRIJI GOPALJI NPR ENCLAVE LLP

SRIJI GOPALJI NPR ENCLAVE LLP

SRIJI GOPALJI NPR ENCLAVE LLP

(Rajesh Nathany)  
Designated Partner

Designated Partner DIN: 00157552

(Anant Nathany)  
Designated Partner

Designated Partner DIN:00690189

Place: Kolkata

Date: 31 JUL 2025

# **SRIJI GOPALJI NPR ENCLAVE LLP**

LLPIN- ACB- 1007

Bio-Wonder Building, 789, Anandapur, 14th Floor, No - 1402, E.K.T,Kolkata-700107

## **Notes forming part of Financial Statements for the year Ending 31st March, 2025**

### **NOTES TO ACCOUNTS**

#### **1. LLP Overview**

Sriji Gopalji NPR Enclave LLP ("the LLP") was incorporated on May 11, 2023. vide registration number LLPIN- ACB-1007 under the provisions of Limited Liability partnership Act, 2008. The business of the LLP is real estate construction, development and other related activities. The Present Partners in the LLP are as follows:

#### **PARTNERS & THEIR PROFIT SHARING RATIO:**

<b>Name of the Patners</b>	<b>Share in Profit or Loss in the LLP As At (31st March,2025)</b>	<b>Share in Profit or Loss in the LLP As At (31st March,2024)</b>
Rajesh Nathany	40.00%	50.00%
Anant Nathany	5.00%	0.00%
Akshay Nathany	5.00%	0.00%
Rishi Todi	1.00%	0.00%
Viewlink Highrise LLP	49.00%	0.00%
Priyanka Nathany	0.00%	50.00%

#### **2. Significant Accounting Policies**

##### **a) Basis of Preparation**

The financial statements of the LLP have been prepared and presented on accrual basis under the historical cost convention and ongoing concern basis in accordance with Generally Accepted Accounting Principles in India, the Accounting Standards issued by The institute of Chartered Accountants of India and the provisions of the Limited Liability Partnership Act, 2008 ("the Act") and Limited Liability Partnership Rules, 2009 ("LLP Rules").

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

##### **b) Use of Estimates**

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

##### **c) Inventories**

Inventories are valued as under:

- a. Completed Flats - At Lower of cost or Net Realisable Value
- b. Construction Work-in-progress - At Lower of cost or Net Realisable Value

Construction Work in Progress includes cost of land, premium for development rights, construction costs, allocated interest and expenses incidental to the projects undertaken by the LLP, and the same is as verified, valued and certified by the partners of the LLP.

#### **d) Revenue Recognition**

The LLP accounts for revenue on sale of flats/immovable property when substantial risk and reward is transferred to the intending buyer which usually happens upon handing over of possession of flats/immovable property to the intending buyer.

#### **Sale of goods and Services**

Revenue from sale of goods/services is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods/providing of services. The LLP collects duties & taxes on behalf of the government and, therefore, these are not economic benefits flowing to the LLP. Hence, they are excluded from revenue.

#### **Interest**

Interest Income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

#### **Dividend Income**

Dividend income is recognised on receipt basis.

#### **Other Income**

Other income is recognised based on the contractual obligation on accrual basis.

#### **e) Capital Work-in-Progress**

I. Expenditure incurred on assets under construction (including a project) is carried at cost under Capital Work in Progress. Such cost comprises purchase price of asset including import duties and non-refundable taxes after deducting trade discounts and rebates and costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

II. Cost directly attributable to projects under construction include cost of employee benefits, expenditure in relation to survey and investigation activities of the projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, professional fees, expenditure on maintenance and Up-gradation etc. of common public facilities, depreciation on assets used in construction of project, interest during construction and other costs if attributable to construction of projects, Such costs are accumulated under "Capital works in progress" and subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects.

III. Capital Expenditure incurred for creation of facilities, over which the LLP does not have control but the creation of which is essential principally for construction of the project capitalized and carried under "Capital work in progress" and subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects.

#### **f) Property, Plant and Equipments**

Property, Plant and Equipment's are stated at cost of acquisition or construction less accumulated depreciation. Cost includes all incidental expenses related to acquisition and installation, other pre-operation expenses and interest in case of construction.

Carrying amount of cash generation units/assets are reviewed at balance sheet date to determine whether there is any indication of impairment. If such indication exists, the recoverable amount is estimated as the net selling price or value in use, whichever is higher. Impairment loss, if any, is recognized whenever carrying amount exceeds the recoverable amount.

#### **g) Depreciation/Amortization**

Depreciation on property, plant and equipments (including intangible assets) is provided on written down value basis in accordance with the rates prescribed under Income Tax Act, 1961.

**h) Foreign Currency Transactions initial recognition**

Foreign currency transactions are recorded in the reporting currency which is Indian Rupee, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

**Conversion**

Monetary assets and liabilities in foreign currency, which are outstanding as at the year –end are revalued at the year-end at the closing exchange rate and the resultant exchange differences are recognized in the statement of Profit and Loss at the year end.

**Exchange Differences**

All exchange differences are recognized as income or as expenses in the period in which they arise.

**i) Investments**

Non-Current investments are carried at acquisition cost and investments intended to be held for less than one year are classified as current investments and are carried at lower of cost and market value. Non-current investments which have attained the stage of permanent diminution in their value are revalued at their current value.

**j) Employee benefits**

Short term employee benefits are recognized as an expense at the undiscounted amount in the statement of profit & loss of the year in which the related service is rendered.

**k) Borrowing Cost**

Interest and finance charges incurred in connection with borrowing of funds, which are incurred for the development of long term projects, are capitalized, as a part of the cost of the assets at weighted average of the borrowing cost / rates as per Agreements respectively.

**l) Taxes on Income**

Tax expense comprises both current and deferred tax.

Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates and tax laws. Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, subject to consideration of prudence, are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. The tax effect is calculated on the accumulated timing difference at the year-end based on the rates and laws enacted or substantially enacted on the balance sheet date.

**m) Intangible assets**

Intangible asset comprising of Right to Use land rights expected to provide future economic benefits are stated at cost of acquisition/ implementation / development.

**n) Provisions, contingent liabilities and contingent Assets**

Provisions is recognized when the LLP has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the LLP or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. The LLP does not recognize a contingent liability but discloses its existence in the financial statements.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

**o) Cash and Cash Equivalent**

Cash and Cash Equivalent in the balance sheet comprise cash at banks and on hand and short-deposits with an original maturity of less than 12 months.

**p) Expenses**

All expenses are accounted on accrual basis.

**q) Other Notes**

The balance of Trade Receivables, Advances Recoverable & Trade Payables are subject to their confirmation.

In the opinion of the Partner's, the current assets, loans & advances have the values at which they are stated in the Balance Sheet, if realised in the ordinary course of business.

Terms and conditions of borrowing and period of loans were not available for verification. Same has been consider on the basis of partners information.

**SRIJI GOPALJI NPR ENCLAVE LLP**

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

**NOTE NO 3 :**

**PARTNERS' CONTRIBUTION ACCOUNT**

Sr. No.	Name of Partner	Agreed Contribution	Share of profit/(loss) (%)	As at 1st April 2024 (Opening Balance)	Capital Introduced/ contributed during the year	Withdrawals during the year	As at 31st March 2025 (Closing Balance)
1	Rajesh Nathany	8,000.00	40%	2,000.00	-	-	2,000.00
2	Anant Nathany	1,000.00	5%	-	-	-	-
3	Akshay Nathany	1,000.00	5%	-	-	-	-
4	Rishi Todi	200.00	1%	-	-	-	-
5	Viewlink Highrise LLP	9,800.00	49%	-	-	-	-
6	Priyanka Nathany	-	0%	-	-	-	-
	<b>Total</b>	<b>20,000.00</b>	<b>100%</b>	<b>2,000.00</b>	<b>-</b>	<b>-</b>	<b>2,000.00</b>
	<b>Previous Year (PY)</b>	<b>20,000.00</b>		<b>-</b>	<b>2,000.00</b>	<b>-</b>	<b>2,000.00</b>

**NOTE NO 4 :**

**PARTNERS' CURRENT ACCOUNT**

Sr. No.	Name of Partner	Share of profit/(loss) (%)	As at 1st April 2024 (Opening Balance)	Introduced/ contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2025 (Closing Balance)
1	Rajesh Nathany	40%	(103.63)	-	-	-	-	1,327.96	1,224.33
2	Anant Nathany	5%	-	-	-	-	-	166.00	166.00
3	Akshay Nathany	5%	-	-	-	-	-	166.00	166.00
4	Rishi Todi	1%	-	-	-	-	-	33.20	33.20
5	Viewlink Highrise LLP	49%	-	-	-	-	-	1,626.75	1,626.75
6	Priyanka Nathany	0%	(103.63)	-	-	(103.63)	-	-	-
	<b>Total</b>	<b>100%</b>	<b>(207.26)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,319.90</b>	<b>3,216.27</b>
	<b>Previous Year (PY)</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(207.25)</b>	<b>(207.25)</b>

SRIJI GOPALJI NPR ENCLAVE LLP

*[Signature]*

Designated Partner

SRIJI GOPALJI NPR ENCLAVE LLP

*[Signature]*

Designated Partner

# **SRIJI GOPALJI NPR ENCLAVE LLP**

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## **Notes forming part of Financial Statements for the year Ending 31st March, 2025**

	As at 31.03.2025	Rs in "00" As at 31.03.2024
<b>5. LONG TERM BORROWINGS</b>		
<b>Other Loans &amp; Advances</b>		
<b>Secured</b>		
From Related Parties	-	-
From Other Parties	-	-
<b>Unsecured</b>		
From Related Parties	2,19,129.64	1,06,350.40
From Other Parties	3,29,772.46	2,38,031.44
<b>TOTAL</b>	<b>5,48,902.10</b>	<b>3,44,381.84</b>
<b>6. OTHER CURRENT LIABILITIES</b>		
TDS Payable	3,349.82	1,320.22
Professional Tax Payable	4.30	8.40
Salary Payable	877.95	559.20
Audit Fees Payable	150.00	150.00
<b>TOTAL</b>	<b>4,382.07</b>	<b>2,037.82</b>
<b>7. TRADE PAYABLES</b>		
Total outstanding dues of micro, small and medium enterprises	-	-
Total outstanding dues of creditors other than micro, small and medium enterprises	1,666.32	441.82
<b>TOTAL</b>	<b>1,666.32</b>	<b>441.82</b>
<p>As per the information given by the partners of the LLP, that they had not received information from their suppliers regarding their MSME status under the MSMED Act, 2006. Hence, it is not possible for us to provide bifurcation of Trade payables, therefore all trade payable are considered as payable to other than MSME.</p>		
<b>8. SHORT TERM PROVISIONS</b>		
Provision for Taxation	1,411.60	-
<b>TOTAL</b>	<b>1,411.60</b>	<b>-</b>
<b>9. OTHER NON- CURRENT ASSETS</b>		
<b>Unsecured considered good</b>		
Security Deposit (Against Joint Venture of Property)	4,00,000.00	3,00,000.00
<b>TOTAL</b>	<b>4,00,000.00</b>	<b>3,00,000.00</b>
<b>10. INVENTORIES</b>		
Work-in-Progress- Construction cost Including other expenses	1,20,542.88	27,969.98
<b>TOTAL</b>	<b>1,20,542.88</b>	<b>27,969.98</b>
<b>11. CASH &amp; BANK BALANCES</b>		
<b>Cash and cash equivalents</b>		
Cash in Hand (As certified by the Partners)	389.84	81.51
Balance with Bank - In Fixed Deposit	-	100.00
Balance with Bank - In Current Account	2,934.36	382.74
<b>TOTAL</b>	<b>3,324.20</b>	<b>564.25</b>
<b>12. SHORT TERM LOANS AND ADVANCES</b>		
<b>Unsecured considered good</b>		
Advance Against Property	30,000.00	-
Advance recoverable in cash or in kind - Others	2,284.33	-
Advance recoverable in cash or in kind -Related Party	400.00	20,120.00
Advance to Employees	2,010.00	-
Advance Tax	1,500.00	-
Balance with Revenue Authority	1,516.96	-
<b>TOTAL</b>	<b>37,711.29</b>	<b>20,120.00</b>

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

	As at 31.03.2025	Rs in "00" As at 31.03.2024
<b>13. REVENUE FROM OPERATIONS</b>		
Sale of Products	-	-
Sale of Services	-	-
Other operating revenue	-	-
<b>TOTAL</b>	-	-
<b>14. OTHER INCOME</b>		
Commission Income	5,000.00	-
Interest on Fixed Deposit	0.13	14.14
<b>TOTAL</b>	5,000.13	14.14
<b>15. COST OF MATERIAL CONSUMED</b>		
<b>Raw Material Consumed</b>		
i) Inventory at the Beginning of the year	-	-
ii) Add: Purchase During the Year	92,572.90	27,969.98
iii) Less: Inventory at the End of the Year	-	-
<b>Cost of Raw Material Consumed (I)</b>	92,572.90	27,969.98
<b>Packing material consumed (if considered as part of raw material)</b>		
i) Inventory at the Beginning of the year	-	-
ii) Add: Purchase During the Year	-	-
iii) Less: Inventory at the End of the Year	-	-
<b>Cost of packing material consumed (II)</b>	-	-
<b>Total raw material consumed</b>	92,572.90	27,969.98
<b>16. CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS &amp; STOCK-IN-TRADE</b>		
<b>Inventories at the beginning of the year</b>		
i) Stock-in-trade	-	-
ii) Work in progress	27,969.98	-
iii) Finished goods	-	-
	27,969.98	-
<b>Inventories at the end of the year:</b>		
i) Stock-in-trade	-	-
ii) Work in progress	1,20,542.88	27,969.98
iii) Finished goods	-	-
	1,20,542.88	27,969.98
<b>(Increase)/decrease in inventories of finished goods, work-in-progress &amp; stock-in-trade</b>	-92,572.90	-27,969.98

# SRIJI GOPALJI NPR ENCLAVE LLP

LLPIN- ACB- 1007

Bio-Wonder Building, 789, Anandapur, 14th Floor, No - 1402, E.K.T,Kolkata-700107

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

	As at 31.03.2025	Rs in "00" As at 31.03.2024
<b>17. OTHER EXPENSES</b>		
Rates & Taxes	46.50	21.50
Filing Fees	9.13	61.58
Bank Charges	0.06	-
General Expenses	37.92	13.31
Professional Fees	75.00	25.00
Audit Fees		
-- Statutory Audit Fees	100.00	100.00
-- Tax Audit Fees	-	-
Amount written off	0.02	-
<b>TOTAL</b>	<b>268.63</b>	<b>221.39</b>

In terms of our report of even date annexed hereto.

For Goel Sandeep & Co.

Chartered Accountants

Firm's Registration No. : 326829E

*Goel*

Sandeep Goel

Partner

Membership No. : 060104



SRIJI GOPALJI NPR ENCLAVE LLP

*Rajesh Nathany*

Designated Partner

(Rajesh Nathany)

Designated Partner DIN: 00157552

For SRIJI GOPALJI NPR ENCLAVE LLP

SRIJI GOPALJI NPR ENCLAVE LLP

*Anant Nathany*

Designated Partner

(Anant Nathany)

Designated Partner DIN:00690189

Place: Kolkata

Date: 31 JUL 2025