Bihani Rashmi & Co.
Chartered Accountants

5, Clive Row (4th Floor), Room No. 92A
Kolkata - 700 001, India
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INDEPENDENT AUDITORS' REPORT

To,

The Designated Partner

KHAITAN CONSTRUCTION LLP

Report on the audit of the financial statements Opinion

We have audited the accompanying financial statements of KHAITAN CONSTRUCTION LLP ("the Firm"), which comprise the balance sheet as at March 31, 2024, and the Statement of Profit and Loss as per the Accounting Standards issued by ICAI) for the year then ended, 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 the information required by the applicable laws and regulations to a Limited Liability Partnership 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 Firm as at March 31, 2024, and its Profit / Loss for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Firm 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 code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Firm as it is not a listed company.

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Management's responsibility for the financial statements

The Firm's partners are responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Firm in accordance with the accounting principles generally accepted in India, including the accounting standards specified by ICAI. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Firm and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments 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 the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management (representing the Firm's partners) is responsible for assessing the Firm'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 Firm or to cease operations, or has no realistic alternative but to do so.

The designated partners are also responsible for overseeing the Firm'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 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 the management.

BIHANI RASHMI & CO. Kolkata Chartered Accountants

• 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 Firm'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 Firm 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.

Place: Kolkata
Date : 31-08-2024

For **Bihani Rashmi & Co.**
Chartered Accountants
Firms Registration No.: 328058E

BIHANI RASHMI & CO. Kolkata Chartered Accountants

R. Sihani

Rashmi Bihani
Proprietor
Membership No. 064298
UDIN : 24064298BKAPTY2997

KHAITAN CONSTRUCTION LLP

AAC-9285

Rawdon Enclave, 1st Floor ,10A, Rawdon Street,Kolkata,West Bengal,700017

BALANCE SHEET AS AT 31ST MARCH 2024

			Amount in Rs.
Particulars	**Note No.**	**31st March 2024**	**31st March 2023**
CONTRIBUTIONS AND LIABILITIES			
Contributions			
Partner's Capital	2	36,905,728	39,013,902
Non-Current Liabilities			
Long Term Borrowings	3	146,071,166	41,408,855
Current Liabilities			
Trade Payables	4	25,613,111	14,030,267
Other Current Liabilities	5	313,013,259	77,259,695
		521,603,264	**171,712,718**
ASSETS			
Fixed Assets			
Tangible Assets	6	7,615,727	260,429
Current Assets			
Inventories	7	397,335,635	151,672,460
Trade Receivable	8	64,961,112	5,608,551
Short Term Loans and Advances	9	7,916,322	6,481,172
Cash and Bank Balances	10	17,203,882	1,865,777
Other Current Assets	11	26,570,587	5,824,328
		521,603,264	**171,712,718**
Significant Accounting Policies	1		
Notes forming part of the Financial Statements	2 to 21		

In terms of our report of even date annexed

For Bihani Rashmi & Co
Chartered Accountants
FRN: 328058E

Rashmi Bihani
Proprietor
Membership No. 064298

BIHANI RASHMI & CO. Kolkata Chartered Accountants

For and on behalf of Khaitan Construction LLP

RAJKUMAR KHAITAN
Designated Partner
DIN - 00550876

RAVINDRA KHAITAN
Designated Partner
DIN - 01080498

Kolkata
Dated :31-08-2024

KHAITAN CONSTRUCTION LLP
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STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2024

Amount in Rs.

Particulars	Note No.	2023-24	2022-23
Revenue from Operations		-	-
Other Income	12	81,813	24,542
Total Revenue		**81,813**	**24,542**
Expenses			
Decrease/(Increase) in Inventory	13	(245,663,175)	(113,862,984)
Development Expenses	14	222,778,855	111,358,340
Employee Benefit Expenses	15	12,159,545	1,783,694
Finance Costs	16	10,781,961	720,950
Other expenses	17	2,643,784	233,028
Total Expenses		**2,700,970**	**233,028**
Profit Before Tax and Depreciation		**(2,619,157)**	**(208,486)**
Depreciation	6	**781,540**	**21,693**
Tax Expense :			
Current Tax		-	-
Deferred Tax		-	-
		-	-
Profit for the year		**(3,400,697)**	**(230,179)**
Appropriation of Profit/ (loss)			
-Rajkumar Khaitan		(1,020,209)	(69,054)
-Ravindra Khaitan		(1,700,349)	(115,090)
-Prudent Infrarealty Pvt. Ltd.		(680,139)	(46,036)
Balance Carried forward to Balance Sheet		-	-

Significant Accounting Policies	1
Notes forming part of the Financial Statements	2 to 21

In terms of our report of even date annexed

For Bihani Rashmi & Co
Chartered Accountants
FRN: 328058E

BIHANI RASHMI & CO. Kolkata Chartered Accountants

Rashmi Bihani
Proprietor
Membership No. 064298

Kolkata
Dated :31-08-2024

For and on behalf of Khaitan Construction LLP

RAJKUMAR KHAITAN
Designated Partner
DIN - 00550876

RAVINDRA KHAITAN
Designated Partner
DIN - 01080498

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1. SIGNIFICANT ACCOUNTING POLICIES

A Nature of Operation, Details of Capital and Profit Sharing

The Limited Liability Partnership is a Limited Liability Partnership domiciled in India and is incorporated under the provisions of the Limited Liability Partnership Act, 2008 applicable in India. The registered office of the Limited Liability Partnership is located at Rawdon Enclave , 1st Floor , 10A Rawdon Street, Kolkata-700017, The Limited Liability Partnership is engaged in the business of Purchase, Development and sale of Land.

The details of the investment in Limited Liability Partnership as at March 31, 2024 are as follows:

Name of the Firm: Khaitan Constructions LLP
Total Capital Rs. 1,00,000/- (20% invested by Prudent Infrarealty Pvt. Ltd, 30% invested by Mr. Rajkumar Khaitan and 50% invested by Mr. Ravindra Khaitan.

Name of the Partners and their shares

Name of the Partners	Share Of Profit/ (Loss)
-Prudent Infrarealty Pvt. Ltd.	20%
-Rajkumar Khaitan	30%
-Ravindra Khaitan	50%

B Basis of Accounting

The financial statements have been prepared to comply in all material aspects with Accounting Standards and the relevant provisions of the Limited Liability Partnership Act 2008(as amended). The financial statements have been prepared under the historical cost convention on an accrual basis. The Accounting Policies applied by the LLP, are consistent with those used in the previous year.

C Use of Estimates

The preparation of the Financial Statements in confirmity with Generally Accepted Accounting Principles (GAAP) in India requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amount of income and expenses during the period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

D Revenue Recognition

Incomes are recognised and accounted for on accrual basis. Revenue from Operations include sale of goods which is recognised on transfer of significant risks and rewards of ownership to the customer and when no significant uncertainty exists regarding realisation of the consideration and stated at net of GST, returns, trade discounts and rebates.

Interest Income and other income are recognised on time proportion basis.

E Provision for Current and Deferred Tax

Provision for current income tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred tax resulting from "timing difference" between book and taxable profit is accounted for using the tax rates and laws that are enacted or substantively enacted as on the Balance Sheet date. The deferred tax asset is recognised 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 asset can be realized.

F Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.
Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognised nor disclosed in the financial statements.

BIHANI RASHMI & CO. Kolkata Chartered Accountants

KHAITAN CONSTRUCTION LLP

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

			Amount in Rs.
2	**CONTRIBUTIONS AND LIABILITIES**	**31st March 2024**	**31st March 2023**
	Partner's Fund		
	Capital Account		
	-Rajkumar Khaitan	30,000	30,000
	-Ravindra Khaitan	50,000	50,000
	-Prudent Infrarealty Pvt. Ltd.	20,000	20,000
		100,000	**100,000**
	Current Account (as per Note-2A)		
	-Rajkumar Khaitan	(617,937)	402,272
	-Ravindra Khaitan	949,788	650,137
	-Prudent Infrarealty Pvt. Ltd.	36,473,877	37,861,492
		36,805,728	**38,913,902**
	Total Capital	**36,905,728**	**39,013,902**

3	**LONG-TERM BORROWINGS**	**31st March 2024**	**31st March 2023**
	Unsecured Loan		
	Loans- Sumit Fiscal Services Pvt. Ltd.	95,358,891	41,408,855
	Secured Loan		
	HDFC Ltd Construction Finance	43,526,643	-
	ICICI Bank Ltd	6,000,000	-
	Kotak Mahindra Prime Ltd-Car Loan	1,185,632	-
		146,071,166	**41,408,855**

4	**TRADE PAYABLES**	**31st March 2024**	**31st March 2023**
	Sundry Creditors	25,613,111	14,030,267
	(Refer Annexure 4A and 4B for ageing)	**25,613,111**	14,030,267

5	**OTHER CURRENT LIABILITIES**	**31st March 2024**	**31st March 2023**
	Advances from Customers	309,036,718	76,715,687
	Statutory dues		
	TDS Payable	1,162,388	221,854
	GST Payable	1,771,546	106,172
	ESI Payable	7,995	-
	Employee Providend Fund	78,528	3,640
	Professional Taxes	3,700	-
	Salary Payable	827,410	175,326
	Other Payables	124,974	37,016
		313,013,259	**77,259,695**

7	**INVENTORIES**	**31st March 2024**	**31st March 2023**
	Construction- Work in Progress	397,335,635	151,672,460
		397,335,635	**151,672,460**

8	**TRADE RECEIVABLES**	**31st March 2024**	**31st March 2023**
	Sundry Debtors	64,961,112	5,608,551
	(Refer Annexure 8A and 8B for ageing)	**64,961,112**	**5,608,551**

BIHANI RASHMI & CO. * Kolkata * Chartered Accountants

KHAITAN CONSTRUCTION LLP
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Rawdon Enclave, 1st Floor ,10A, Rawdon Street,Kolkata,West Bengal,700017

Amount in Rs.

Note-2A Partners's Current Account

Serial No.	Particulars	Profit Sharing Ratio	Opening	Capital Introduced	Withdrawl	Profit/(Loss)	Closing
1	-Rajkumar Khaitan	30%	402,272	-		(1,020,209)	(617,937)
2	-Ravindra Khaitan	50%	650,137	2,000,000		(1,700,349)	949,788
3	-Prudent Infrarealty Pvt. Ltd.	20%	37,861,492	754,165	1,461,641	(680,139)	36,473,877
			38,913,901	**2,754,165**	**1,461,641**	**(3,400,697)**	**36,805,728**

BIHANI RASHMI & CO.
Kolkata
Chartered Accountants

<u>KHAITAN CONSTRUCTION LLP</u>

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Notes on Financial Statements for the Year ended 31st March, 2024

4 Trade Payables

Annexure -4A

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of				Total
	< 1 Year	1-2 Years	2-3 Years	> 3 Years	
MSME	-	-	-	-	-
Others	23,799,170	1,498,701	315,240		25,613,111
Dispute dues-MSME	-	-	-	-	-
Dispute dues-Other than MSME	-	-	-	-	-
Total					25,613,111

Annexure -4B

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of				Total
	< 1 Year	1-2 Years	2-3 Years	> 3 Years	
MSME	-	-	-	-	-
Others	13,715,027	315,240			14,030,267
Dispute dues-MSME	-	-	-	-	-
Dispute dues-Other than MSME	-	-	-	-	-
Total					14,030,267

BIHANI RASHMI & CO. Kolkata Chartered Accountants

KHAITAN CONSTRUCTION LLP

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Amount in Rs.

6 FIXED ASSETS - TANGIBLE

Particulars	Generator Set	OTG Machine	Motor Car	Total
Gross Block				
As at 1-April 2022	-	7,700	-	7,700
Additions during the year				
Put to use 180 days or more	-	-	-	-
Put to use less than 180 days	275,000	-	-	275,000
As at 31st-March-2023	275,000	7,700	-	282,700
Put to use 180 days or more	-	-	1,762,830	1,762,830
Put to use less than 180 days	-	-	6,374,008	6,374,008
As at 31st-March-2024	275,000	7,700	8,136,838	8,419,538
Depreciation				
As at 1-April-2022	-	578	-	578
Charge @ 15% for Current Year	-	1,068	-	1,068
Charge @ 7.5% for Current Year	20,625	-	-	20,625
As at 31st-March-2023	20,625	1,646	-	22,271
Charge @ 15% for Current Year	38,156	908	264,424	303,488
Charge @ 7.5% for Current Year	-	-	478,052	478,052
As at 31st-March-2024	58,781	2,554	742,476	803,811
Net Block				
As at 31st-March-2023	254,375	6,054	-	260,429
As at 31st-March-2024	216,219	5,146	7,394,362	7,615,727

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KHAITAN CONSTRUCTION LLP
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Notes on Financial Statements for the Year ended 31st March, 2024

Annexure - 8A

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	< 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	> 3 Years	Total
Undisputed Trade Receivables- Considered Goods	64,961,112	-	-	-	-	64,961,112
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Total						64,961,112

Annexure - 8B

Figures For the Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	< 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	> 3 Years	Total
Undisputed Trade Receivables- Considered Goods	4,954,292.33	654,259.00	-	-	-	5,608,551
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Total						5,608,551

BIHANI RASHMI & CO. Kolkata Chartered Accountants

KHAITAN CONSTRUCTION LLP

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Amount in Rs.

9	**SHORT TERM LOANS AND ADVANCES**	**31st March 2024**	**31st March 2023**
	Advances Paid to Creditor	7,495,032	6,447,252
	Prudent Infraproject LLP	-	8,920
	Advances to Staff	247,000	25,000
	Other Advances	174,290	-
		7,916,322	**6,481,172**

10	**CASH AND BANK BALANCES**	**31st March 2024**	**31st March 2023**
	Cash-in-hand	411,806	218,408
	Bank Accounts	16,792,076	1,647,369
		17,203,882	1,865,777

11	**OTHER CURRENT ASSETS**	**31st March 2024**	**31st March 2023**
	Fixed Deposits	413,195	-
	Security Deposits	4,940,220	4,872,051
	TDS Receivables	356,299	1,067
	TCS Receivables	83,659	12,305
	Prepaid Expenses	849,077	-
	Reimbursement A/c-Land & Revenue share	19,928,137	938,905
		26,570,587	5,824,328

12	**OTHER INCOME**	**2023-24**	**2022-23**
	Interest on Income Tax Refund	396	-
	Interest on Fixed Deposits	81,417	24,542
		81,813	24,542

13	**DECREASE/(INCREASE) IN INVENTORY**	**2023-24**	**2022-23**
	Opening Stock		
	-Work-in-progress	151,672,460	37,809,476
		151,672,460	**37,809,476**
	Closing Stock		
	-Work-in-progress	397,335,635	151,672,460
		397,335,635	**151,672,460**
	Changes in Inventory	**(245,663,175)**	**(113,862,984)**

14	**DEVELOPMENT EXPENSES**	**2023-24**	**2022-23**
	Project Prudent Altimus	3,406,596	1,645,580
	Project Prudent Amara	23,125,125	3,088,421
	Project Prudent Pragati	180,495,870	105,952,660
	Burman	4,200,000	-
	Howrah	11,100,000	-
	Other Project Beside Pragati	677,976	-
	Villa	444,967	-
	Antara	(671,679)	671,679
		222,778,855	111,358,340

15	**EMPLOYEE BENEFIT EXPENSES**	**2023-24**	**2022-23**
	Salary & Bonus Expense		
	Allocable to Project		
1)	Project Altimus	56,000	-
2)	Project Pragati	12,103,545	1,783,694
		12,159,545	1,783,694

BIHANI RASHMI & CO. Kolkata Chartered Accountants

KHAITAN CONSTRUCTION LLP

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Amount in Rs.

16	FINANCE COSTS	2023-24	2022-23
	Interest on Loan		
	Allocable to Project		
1)	Project Pragati		
	Interest on HDFC - CF (P-Pragati)	3,126,141	-
	Interest on Loan (P-Pragati)	6,257,818	720,950
	Mortgage Fee for CF (P-Pragati)	155,034	-
	Processing & Other Fees for CF Loan-HDFC Ltd (P-Pragati)	1,185,782	-
	Unallocable Expenses		
2)	Interest on Car Loan	57,186	-
		10,781,961	720,950

17	OTHER EXPENSES	2023-24	2022-23
	Audit Fees	150,000	26,800
	Bank Charges	47,181	-
	Donation & Subscription	1,000	-
	Filing Charges	300	250
	General Charges	44,893	6,219
	GST Late Fees	-	164
	Income Tax Exps FY 18-19	-	957
	Land Survey Exp (New Land Near Rajpur Kalitala)	-	10,000
	Printing & Stationery	26,467	14,129
	Professional Fees	79,440	121,460
	Rates and Taxes	6,800	14,300
	Repairs & Maintenance	1,579,919	32,709
	Round off	58	7
	Travelling & Conveyance	-	374
	Website and Domain Charges	-	5,658
	Balances Written off	86	-
	Car Insurance	182,327	-
	Fuel Expenses	181,321	-
	Interests on Tds	6,740	-
	Legal Expenses	93,258	-
	Miscellaneous Expenses	12,110	-
	Motor Car Expenses	143,232	-
	Office Expenses	88,653	-
		2,643,784	**233,028**

18 DUES TO MICRO AND SMALL ENTERPRISES AS DEFINED UNDER THE MSMED ACT 2006

(a) Based on the informations available with the LLP, it has identified Zero (0) vendors as Micro and Small Enterprises as defined under Micro, Small and Medium Enterprises Development Act, 2006. As a result, no interest provisions / payments have been made by the limited partnership to such creditors, if any, and no disclosure thereof is made in this financial statements.

BIHANI RASHMI & CO. Kolkata Chartered Accountants

Amount in Rs.

19 RELATED PARTY DISCLOSURES

As per Accounting Standard 18, the disclousres of transactions with the related parties are given below :

(a) List of Related Parties

(i) Partners
- -Rajkumar Khaitan
- -Ravindra Khaitan
- -Prudent Infrarealty Pvt. Ltd.

(ii) Relatives of Partners:
- -Anita Khaitan
- -Ayush Khaitan
- -Priti Khaitan
- -Radha Khaitan
- -Rohit Khaitan
- -Anshul Khaitan

(iii) Enterprises on which partner's & his relatives having control/ signficant influence:
- -Banghabhumi Constructions Private Limited
- -Bolero Commercials Private Limited
- -Compass Tradelink Private Limited
- -Greentown Retails Private Limited
- -Micrograph Vinimay Private Limired
- -Nightangle Traders Private Limited
- -Pioneer Niwas Private Limited

	Related Parties	
	2023-24	2022-23
(b) Transactions with Related Parties		
--- Share of Loss		
-Rajkumar Khaitan	(617,937)	(69,054)
-Ravindra Khaitan	949,788	(115,090)
-Prudent Infrarealty Pvt. Ltd.	36,473,877	(46,036)
(c) Balance of Capital Acount as on year end		
-Prudent Infrarealty Pvt. Ltd.	20,000	20,000
-Rajkumar Khaitan	30,000	30,000
-Ravindra Khaitan	50,000	50,000
(d) Balance of Current Account as on year end		
-Prudent Infrarealty Pvt. Ltd.	36,473,877	37,861,492
-Rajkumar Khaitan	(617,937)	402,272
-Ravindra Khaitan	949,788	650,137

(e) Transaction with Co-owners

i) Relatives of Partners	Nature of Transaction	2023-24	2022-23
-Anita Khaitan	Advance to Co-owners	489,186	84,034
-Ayush Khaitan	Advance to Co-owners	1,189,186	84,034
-Priti Khaitan	Advance to Co-owners	2,439,186	84,034
-Radha Khaitan	Advance to Co-owners	1,439,186	84,034
-Rohit Khaitan	Advance to Co-owners	2,339,187	84,034
-Anshul Khaitan	Advance to Co-owners	139,186	84,034

(f) Enterprises on which partner's & his relatives having control/ signficant influence:	Nature of Transaction	2023-24	2022-23
-Banghabhumi Constructions Private Limited	Advance to Co-owners	(140,458)	(195,611)
-Bolero Commercials Private Limited	Advance to Co-owners	859,542	(195,611)
-Compass Tradelink Private Limited	Advance to Co-owners	2,672,043	116,889
-Greentown Retails Private Limited	Advance to Co-owners	(140,458)	(195,611)
-Micrograph Vinimay Private Limired	Advance to Co-owners	2,172,043	116,889
-Nightangle Traders Private Limited	Advance to Co-owners	2,172,043	116,889
-Pioneer Niwas Private Limited	Advance to Co-owners	2,859,537	(195,616)

BIHANI RASHMI & CO. Kolkata Chartered Accountants

KHAITAN CONSTRUCTION LLP

AAC-9285

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Amount in Rs.

20	**PREVIOUS YEAR FIGURES**	
	The LLP has reclassified the previous year figures in accordance with the requirements applicable in the current year.	
21	In the financial statements, any discrepancies in any table between the total and sum of the amounts listed are due to rounding off.	

Signature to Notes 1 to 21

In terms of our report of even date annexed

For Bihani Rashmi & Co
Chartered Accountants
FRN: 328058E

BIHANI RASHMI & CO. Kolkata Chartered Accountants

Rashmi Bihani
Proprietor
Membership No. 064298

Kolkata
Dated :31-08-2024

For and on behalf of Khaitan Construction LLP

RAJKUMAR KHAITAN
Designated Partner
DIN - 00550876

RAVINDRA KHAITAN
Designated Partner
DIN - 01080498