

INDEPENDENT AUDITOR'S REPORT

To
The Partners of
Shakuntala Infratech LLP

Report on the Financial Statements

We have audited the accompanying financial statements of Shakuntala Infratech LLP ("the LLP"), which comprise the Statement of Assets & Liabilities as at 31st March, 2024 and the Statement of Income & Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management 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 in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the LLP 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 the 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

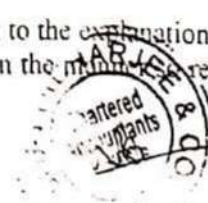
Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the auditing standards and matters which are required to be included in the audit report. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the LLP's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstance. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion & Report

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 Act in the manner required and give a true and



A. BHATTACHARJEE & CO

Chartered Accountants

CA

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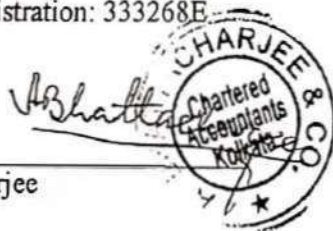
fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the LLP as at 31st March, 2024, its Loss for the year ended on that date.

We further report that :

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by law have been kept by the LLP so far as it appears from our examination of those books;
- c. The Statement of Assets & Liabilities and Statement of Income & Expenditure dealt with by this Report are in agreement with the books of account;
- d. In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:
 - (i) in the case of the Statement of Assets & Liabilities, of the state of affairs of the LLP as at 31st March, 2023 and;

(ii) in the case of the Statement of Profit & Loss, of the Loss for the year ended on that date;

For A. Bhattacharjee & Co
Chartered Accountants
ICAI Firm Registration: 333268E



Amit Bhattacharjee

Proprietor

Membership Number.050714

UDIN: 24050714 BKC UTC 7286

Place: Kolkata

Date: 28/08/2024

SHAKUNTALA INFRATECH LLP
40C CHOWRINGHEE ROAD
10TH FLOOR ROOM NO. 10A/2
KOLKATA 700 072

BALANCE SHEET AS AT 31ST MARCH, 2024

PARTICULARS	Note No.	As at 31.03.2024 Amount (₹)	As at 31.03.2023 Amount (₹)
I. CONTRIBUTION AND LIABILITIES			
1. Partner's Fund	2	48,00,000.00	28,00,000.00
Contribution Received	3	(4,11,831.66)	(2,50,110.80)
Reserve & Surplus			
2. LIABILITIES			
Non - Current Liabilities	4	5,30,000.00	-
Current Liabilities	5	2,54,11,549.00	2,68,17,050.00
		<u>3,03,29,917.34</u>	<u>2,93,66,939.40</u>
II ASSETS			
Loans and Advances	6	2,79,39,843.00	2,42,64,993.00
Inventories	7	-	-
Other Receivables	8	16,73,936.95	16,73,936.95
Cash & Cash Equivalents	9	7,16,137.39	34,28,009.45
		<u>3,03,29,917.34</u>	<u>2,93,66,939.40</u>

See Accompanying notes to the financial Statement

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IN TERMS OF OUR REPORT OF EVEN DATE
For A. Bhattacharjee & Co
Chartered Accountants
ICAI Firm Registration 333268E

Amit Bhattacharjee
Proprietor
Membership Number 050714

UDIN: 24050714BKCUTC7286

PLACE : Kolkata
DATE : 28/09/2024

For SHAKU INFRATECH LLP

[Signature]
Designated Partners

SHAKUNTALA INFRATECH LLP
Sajet Lahoti
Partner



STATEMENT PROFIT & LOSS FOR THE PERIOD ENDED 31.03.2024

<u>PARTICULARS</u>	<u>Note No.</u>	<u>Year Ended</u> <u>31.03.2024</u> <u>Amount (₹)</u>	<u>Year Ended</u> <u>31.03.2023</u> <u>Amount (₹)</u>
Income			
Gross Turnover	11	-	3,35,66,414.00
Less: Excise Duty or Service Tax		-	-
Net Turnover		-	3,35,66,414.00
Increase/(Decrease) in Stock	10		(55,23,937.72)
		-	2,80,42,776.28
Expenses			
Purchases made for re-sale		-	2,49,09,838.00
Administrative Expenses	12	5,271.06	4,137.90
Payment to Auditors	13	25,000.00	20,000.00
Other Expenses	14	1,31,250.00	22,43,806.00
		1,61,521.06	2,71,77,781.90
Profit Before Tax		(1,61,521.06)	8,64,994.38
Tax Expenses			
Current Year		-	-
Earlier Year		-	-
Profit Transferred to Reserve and Surplus		(1,61,521.06)	8,64,994.38

See Accompanying notes to the financial Statement

IN TERMS OF OUR REPORT OF EVEN DATE
For A. Bhattacharjee & Co
Chartered Accountants
ICAI Firm Registration: 333268E

Amit Bhattacharjee
Proprietor
Membership Number 050714

UDIN: 24050714BKCUTC7286

PLACE : Kolkata
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For SHAKUNTALA INFRATECH LLP

Designated Partners

Sanjay Lakhtia