



## INDEPENDENT AUDITOR'S REPORT

TO THE PARTNERS OF EASTFORD DEVELOPERS LLP (LLPIN. AAE-8046)

### 1. Report on the Financial Statements

We have audited the accompanying financial statements of EASTFORD DEVELOPERS LLP ("The LLP") [PAN-AAFFE5742C] which comprise the Balance sheet as at 31<sup>st</sup> March 2022 and the Statement of Income & Expenditure Account for the year ended, and a summary of significant accounting policies and other explanatory information.

### 2. Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that gives a true and fair view of the financial position and financial performance. This responsibility includes the design, implementation and maintenance of internal control 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.

### 3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the LLP's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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 opinion.





**4. Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements are prepared, in all material aspects, in conformity with the accounting principles generally accepted in India.

- i. In the case of the Balance Sheet, of the state of affairs of the LLP as at 31<sup>st</sup> March 2022; and
- ii. In the case of the statement of Income & Expenditure Account, of the Loss for the year ended on that date.

**5. Report on Other Legal and Regulatory Requirements**

We 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 purposes 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 Balance Sheet, the Statement of Income & Expenditure Account, Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards by the Institute of Chartered Accountants of India.

For, P Bhimrajka & Company  
Chartered Accountants  
Firm Registration No. 322917E



*Prakash*

CA Prakash Kumar Bhimrajka  
Proprietor  
Membership No. 057418  
UDIN : 22057418AOAOMC9875

Place : Kolkata

Date : 30.07.2022

**EASTFORD DEVELOPERS LLP**  
 36/1A, ELGIN ROAD, KOLKATA-700 020  
 E-mail ID: accounts@srijanrealty.com  
 Telephone No.: +91 33 40402022, LLPIN: AAE-8046

**STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH, 2022**

<u>PARTICULARS</u>	<u>SCHEDULE</u>	As on 31/03/2022 Rs.	As on 31/03/2021 Rs.
<b><u>CONTRIBUTION AND LIABILITIES</u></b>			
<b><u>PARTNER'S FUND</u></b>			
<b><u>CONTRIBUTION</u></b>			
Fixed Capital	A I	100,000	100,000
Floating Capital	II	(94,518)	(98,959)
<b><u>LIABILITIES &amp; PROVISIONS</u></b>			
Current Liabilities	B	8,000	8,000
<b>TOTAL</b>		<b>13,482</b>	<b>9,041</b>
<b><u>ASSETS</u></b>			
<b><u>CURRENT ASSETS, LOANS &amp; ADVANCES</u></b>			
Cash & Bank Balance	C	13,482	9,041
<b>TOTAL</b>		<b>13,482</b>	<b>9,041</b>
<b>NOTES TO ACCOUNTS &amp; SIGNIFICANT ACCOUNTING POLICIES</b>			
	E		

IN TERMS OF OUR REPORT OF EVEN DATE

**EASTFORD DEVELOPERS LLP**

For P Bhimrajka & Company  
 Chartered Accountants  
 Firm Regn No. - 322917E

*PK*



**CA Prakash Kumar Bhimrajka**  
 Proprietor  
 Membership No. - 057418  
 UDIN : 22057418-A040MC 9875  
 Place : Kolkata  
 Date :

EASTFORD DEVELOPERS LLP

*Ram Naresh Agarwal*

Designated Partner/Authorized Signatory  
**Ram Naresh Agarwal**  
 Designated Partner  
 DIN No.: 00206676

EASTFORD DEVELOPERS LLP

*Sidharth Pansari*

Designated Partner/Authorized Signatory  
**Sidharth Pansari**  
 Designated Partner  
 DIN No.: 00551242

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**Telephone No.: +91 33 40402022, LLPIN: AAE-8046**

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2022**

PARTICULARS	<u>SCHEDULE</u>	Year Ended on 31/03/2022 Rs.	Year Ended on 31/03/2021 Rs.
<b><u>INCOME</u></b>			
Other Income		-	-
		-	-
<b><u>EXPENDITURE</u></b>			
Administrative Expenses	D	13,609	13,280
		<b>13,609</b>	<b>13,280</b>
<b>PROFIT/(LOSS) BEFORE TAX</b>		<b>(13,609)</b>	<b>(13,280)</b>
Less : Provision for Income Tax		-	-
<b>PROFIT/(LOSS) AFTER TAX</b>		<b>(13,609)</b>	<b>(13,280)</b>
Add/Less : Profit/Loss transferred to Partners Current Account		<b>13,609</b>	<b>13,280</b>
<b>PROFIT/(LOSS) CARRIED FORWARD TO BALANCE SHEET</b>		<b>-</b>	<b>-</b>

**NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES**

E

**EASTFORD DEVELOPERS LLP**

For P Bhimrajka & Company  
Chartered Accountants  
Firm Regn No. - 322917E

*BK*



CA Prakash Kumar Bhimrajka  
Proprietor  
Membership No. - 057418  
UDIN : 22057418 ABA0MC 9875  
Place : Kolkata  
Date :

EASTFORD DEVELOPERS LLP

*Ram Naresh Agarwal*

Designated Partner/Authorised Signatory  
**Ram Naresh Agarwal**  
Designated Partner  
DIN No.: 00206676

EASTFORD DEVELOPERS LLP

*Sidharth Pansari*

Designated Partner/Authorised Signatory  
**Sidharth Pansari**  
Designated Partner  
DIN No.: 00551242

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Schedules annexed to & forming part of the Statement of accounts as at 31st March, 2022

**SCHEDULE - A : PARTNER'S CAPITAL ACCOUNTS**

**I) FIXED CAPITAL**

PARTNERS	Capital Contribution Ratio	Balance as at 1st April, 2021	Capital Introduced during the year	Withdrawals during the year	(Amount in Rs.)
					Balance as at 31st March, 2022
Srijan Realty Pvt. Ltd.	99.9%	99,900	-	-	99,900
Pawan Kumar Agarwal	0.1%	100	-	-	100
<b>Total</b>	<b>100%</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>

**II) FLOATING CAPITAL**

PARTNERS	Credit/(Debit) Balance as at 1st April, 2021	Receipts during the year	Withdrawals During The Year	Share of Profit Credited During the Year	(Amount in Rs.)
					Credit/(Debit) Balance as at 31st March, 2022
Srijan Realty Pvt. Ltd.	(98,893)	18,050	-	(13,595)	(94,439)
Pawan Kumar Agarwal	(66)	-	-	(14)	(79)
<b>Total</b>	<b>(98,959)</b>	<b>18,050</b>	<b>-</b>	<b>(13,609)</b>	<b>(94,518)</b>

SCHEDULE - B : LIABILITIES & PROVISIONS	(Amount in Rs.)	
	Balance as at 31st March, 2022	Balance as at 31st March, 2021
Audit Fees Payable	8,000	8,000
<b>Total</b>	<b>8,000</b>	<b>8,000</b>

SCHEDULE - C : CASH & BANK BALANCES		
Balance with scheduled Bank (In Current Account)		
Punjab & Sind Bank, Chowringhee Road Br.- 06251100002117	13,482	9,041
<b>Total</b>	<b>13,482</b>	<b>9,041</b>

EXPENDITURE		
SCHEDULE - D : ADMINISTRATIVE EXPENSES		
Audit Fees	8,000	8,000
Bank Charges	59	30
Filing Fees	100	100
Professional fees	800	500
Professional Tax	2,500	2,500
Trade Liscence	2,150	2,150
<b>Total</b>	<b>13,609</b>	<b>13,280</b>

EASTFORD DEVELOPERS LLP

*Ranjan Agarwal*  
 Designated Partner/Authorised Signatory

EASTFORD DEVELOPERS LLP

*[Signature]*  
 Designated Partner/Authorised Signatory



**SCHEDULES TO ACCOUNTS**

**SCHEDULE - E : NOTES TO ACCOUNTS**

**FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2022 AND STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED ON THAT DATE**

**1. SIGNIFICANT ACCOUNTING POLICIES:**

**i) Basis of accounting and preparation of financial statements**

- a) The LLP maintains its accounts on accrual basis following the historical cost convention in accordance with Indian Generally Accepted Accounting Principles under accrual method of accounting and as a going concern concept.
- b) Accounting policies not specifically referred to otherwise are consistent and in accordance with the accounting principles Generally Accepted as recommended by The Institute of Chartered Accountants of India (ICAI).

**ii) Fixed Assets & Depreciation**

There is no tangible & intangible assets held by the LLP.

**iii) Inventories**

There is no inventory held by the LLP.

**iv) Investments**

There is no investment held by the LLP.

**v) Revenue Recognition**

- a) Revenue is recognised on completion of sale and rendering of services.
- b) Income and Expenditure are recognised on accrual basis.

**2) NOTES ON ACCOUNT**

- a) Period of Financial Statement : Accounts has been prepared for the period from 1st April, 2021 to 31st March, 2022
- b) Schedule A to D form an integral part of Statement of Assets & Liabilities and Income & Expenditure.
- c) Paise Figures have been rounded off to the nearest Rupee.
- d) There is no contingent liabilities as stated by the partners.
- e) Previous years figures have been rearranged and regrouped wherever it was necessary to make them comparable.

As per our Report of even date

For P Bhimrajka & Company  
Chartered Accountants  
Firm Regn No. - 322917E



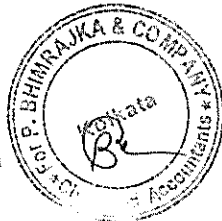
CA Prakash Kumar Bhimrajka  
Proprietor

Membership No. - 057418

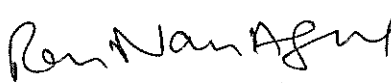
UDIN : 22057418A0A0M C9875


Place : Kolkata

Date :



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