

STATUTORY AUDIT REPORT
OF
SOUBHAGYA NIRMAN LLP
FOR THE YEAR ENDED ON 31ST MARCH, 2022

REPORT BY:

KEJRIWAL & CO.
18, Rabindra Sarani,
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Kolkata- 700 001
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Independent Auditor's Report

TO THE PARTNERS OF M/S SOUBHAGYA NIRMAN LLP

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of Soubhagya Nirman LLP ("the LLP"), which comprise the Balance Sheet as at March 31, 2022 and the Statement of Profit and Loss 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 Limited Liability Partnership Act, 2013 ("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 Company as at March 31, 2022, and profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 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 Partners for the Financial Statements

The Designated Partners are responsible for the preparation of the 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, including the accounting standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act 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 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, Designated Partners are 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 management either intends to liquidate the LLP or to cease operations, or has no realistic alternative but to do so.

The Designated Partners are also responsible for overseeing the LLP'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 management.
- 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 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 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 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 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For KEJRIWAL & CO.
Chartered Accountants
FRN: 319283E

Rajesh Kumar



(CA. Rajesh Kumar Kejriwal)
Proprietor
Membership no. 054761
UDIN: 22054761ARHDYH7622

Place: Kolkata
Date: 26th August, 2022

SOUBHAGYA NIRMAN LLP

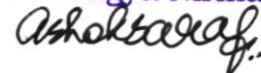
2/5 Sarat Bose Road, Unit-1F

Kolkata- 700020


BALANCE SHEET AS AT 31st MARCH, 2022

| Particulars | | Schedule | As at 31/03/22 | As at 31/03/21 |
|--|-------------------------------|----------|-----------------------|-----------------------|
| I. CONTRIBUTION AND LIABILITIES | | | | |
| (1) Partner's Fund | | | | |
| | Contribution | 1 | 3,70,00,000.00 | 2,91,90,103.00 |
| | Reserves and Surplus | | | |
| | Partners' Capital Current A/c | 2 | 88,227.65 | (86,683.33) |
| (2) Liabilities | | | | |
| | Borrowings | | 4,90,55,884.42 | 2,66,29,117.42 |
| | Trade Payable | | 30,39,895.07 | - |
| | Liabilities For Expenses | | 3,21,385.50 | 7,95,905.00 |
| | Other Liabilities | | 1,73,479.00 | 4,28,631.09 |
| | Provision for Tax | | 64,567.00 | - |
| Total | | | 8,97,43,438.64 | 5,69,57,073.18 |
| II. ASSETS | | | | |
| | Inventory | 3 | 2,81,13,323.82 | 92,10,957.00 |
| | Loans & Advances | | 5,50,26,926.40 | 4,05,44,791.40 |
| | Investments in Mutual Funds | 4 | 21,893.91 | 71,73,370.78 |
| | Cash and Cash Equivalents | 5 | 8,34,554.25 | 27,954.00 |
| | Other Current Assets | | 57,46,740.26 | - |
| Total | | | 8,97,43,438.64 | 5,69,57,073.18 |
| Notes to Financial Statements | | 13 | | |

For Soubhagya Nirman LLP

Nominee of Erode Merchants Private Limited
(Designated Partner)

For Soubhagya Nirman LLP

Nominee of SGM Builders Private Limited
(Designated Partner)

PLACE : KOLKATA

DATE : 26th August, 2022Signed in terms of our report
of even date annexed.
For Kejriwal & Co.
Chartered Accountants

(RAJESH KUMAR KEJRIWAL)

Proprietor

Firm Registration No.: 319283E

Membership No.: 054761

UDIN: 22054761ARHDDYH7622

(DPIN: 00502607)

(DPIN: 03501630)

SOUBHAGYA NIRMAN LLP
2/5 Sarat Bose Road, Unit-1F
Kolkata- 700020

Statement of Profit and Loss for the year ended 31st March, 2022

| (Rupees) | | | | | |
|--|----------|--------------------|--------------------|--------------------|--------------------|
| Particulars | Schedule | Upto 15/08/2021 | From 16/08/21 | Current Year | Previous Year |
| INCOME | | | | | |
| Turnover | | - | - | - | - |
| Other Income | 6 | - | 3,20,020.31 | 3,20,020.31 | 3,370.78 |
| TOTAL INCOME | | - | 3,20,020.31 | 3,20,020.31 | 3,370.78 |
| EXPENSES | | | | | |
| Purchase of Stock in Trade | 7 | - | 72,72,097.35 | 72,72,097.35 | - |
| Changes in Stock-in-Trade | 8 | (29,04,946.00) | (1,59,97,420.82) | (1,89,02,366.82) | (27,72,536.00) |
| Construction Expenses | 9 | 29,04,946.00 | 71,21,683.47 | 1,00,26,629.47 | 11,46,056.00 |
| Finance Cost | 10 | - | 16,03,640.00 | 16,03,640.00 | 16,26,480.00 |
| Administrative Expenses | 11 | 200.00 | 45,336.00 | 45,536.00 | 17,032.00 |
| Other Expenses | 12 | 18,721.00 | 56,628.41 | 75,349.41 | 32,446.01 |
| TOTAL EXPENDITURE | | 18,921.00 | 1,01,964.41 | 1,20,885.41 | 49,478.01 |
| Net Profit/(Loss) before taxes | | (18,921.00) | 2,18,055.90 | 1,99,134.90 | (46,107.23) |
| Provision for tax | | - | 64,567.00 | 64,567.00 | - |
| Profit/(Loss) after Tax | | (18,921.00) | 1,53,488.90 | 1,34,567.90 | (46,107.23) |
| <u>Profit/(Loss) transferred to</u> | | | | | |
| <u>Partners' account :-</u> | | | | | |
| - Ashok Saraf | | (946.05) | - | (946.05) | (2,305.36) |
| - SGM Builders Pvt. Ltd. | | (8,703.66) | 76,744.45 | 68,040.79 | (21,209.33) |
| - Sugam Builders Pvt. Ltd. | | (9,271.29) | - | (9,271.29) | (22,592.54) |
| - Erode Merchants Pvt Ltd | | | 76,744.45 | 76,744.45 | - |
| | | | | - | - |
| | | | | - | - |
| Profit transferred to Reserve and surplus | | | | - | - |
| Notes to Financial Statements | 13 | | | | |

For Soubhagya Nirman LLP

Ashok Saraf

Nominee of Erode Merchants Private Limited
(Designated Partner)



Signed in terms of our report
of even date annexed.
For Kejriwal & Co.
Chartered Accountants

Kejriwal

For Soubhagya Nirman LLP

Sugam Builders

Nominee of SGM Builders Private Limited
(Designated Partner)

PLACE : KOLKATA

DATE : 26th August, 2022

(RAJESH KUMAR KEJRIWAL)
Proprietor

Firm Registration No.: 319283E
Membership No.: 054761

UDIN: 22054761ARHDYH7622

(DPIN:00502607) (DPIN:03501630)

SOUBHAGYA NIRMAN LLP
2/5 Sarat Bose Road, Unit-1F
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SCHEDULE- 1

SCHEDULE OF PARTNERS' CAPITAL A/C (CONTRIBUTION)

| SL. | NAME OF THE PARTNERS | STATUS | PROFIT SHARING | OPENING BALANCE | ADDITIONS DURING THE YEAR | WITHDRAWALS DURING THE YEAR | CLOSING BALANCE |
|-----|--|---|---------------------|-----------------------|---------------------------|-----------------------------|-----------------------|
| 1 | Ashok Saraf | Retired w.e.f. 16.08.2021 | Old-5% | 50,000.00 | - | 50,000.00 | - |
| 2 | SGM Builders Pvt. Ltd. (Suhel Saraf, Nominee & DP) | Profit sharing share changed w.e.f. 16.08.21 | Old-46%, New-50% | 1,11,40,103.00 | 73,59,897.00 | - | 1,85,00,000.00 |
| 3 | Sugam Builders Pvt. Ltd. | Retired w.e.f. 16.08.2021 | Old-49% | 1,80,00,000.00 | 1,30,000.00 | 1,81,30,000.00 | - |
| 4 | Erode Merchants Pvt. Ltd. (Ashok Saraf, Nominee & DP) | Admitted w.e.f. 16.08.21 | New-50% | | 1,85,00,000.00 | | 1,85,00,000.00 |
| | | | | <u>2,91,90,103.00</u> | <u>2,59,89,897.00</u> | <u>1,81,80,000.00</u> | <u>3,70,00,000.00</u> |

SCHEDULE- 2

SCHEDULE OF PARTNERS' CURRENT A/C

| SL. | NAME OF THE PARTNERS | STATUS | PROFIT SHARING | OPENING BALANCE | PROFIT (LOSS) FOR THE YEAR | ADDITION / WITHDRWAL DURING THE YEAR | TRANSFERRED TO OTHER CURRENT ASSET | CLOSING BALANCE |
|-----|---------------------------|---|---------------------|--------------------|----------------------------|--------------------------------------|------------------------------------|------------------|
| 1 | Ashok Saraf | Retired w.e.f. 16.08.2021 | Old-5% | (7,533.20) | (946.05) | - | (8,479.25) | - |
| 2 | SGM Builders Pvt. Ltd. | Profit sharing share changed w.e.f. 16.01.19 | Old-46%, New-50% | (56,557.59) | 68,040.79 | - | | 11,483.20 |
| 3 | Sugam Builders Pvt. Ltd. | Retired w.e.f. 16.08.2021 | Old-49% | (22,592.54) | (9,271.29) | - | (31,863.83) | - |
| 4 | Erode Merchants Pvt. Ltd. | Admitted w.e.f. 16.08.21 | New-50% | - | 76,744.45 | | | 76,744.45 |
| | | | | <u>(86,683.33)</u> | <u>1,34,567.90</u> | <u>-</u> | <u>(40,343.08)</u> | <u>88,227.65</u> |

For Soubhagya Nirman LLP

ashok saraf

Nominee of Erode Merchants Private Limited
(Designated Partner)

For Soubhagya Nirman LLP

Suhel Saraf

Nominee of SGM Builders Private Limited
(Designated Partner)



SOUBHAGYA NIRMAN LLP
2/5 Sarat Bose Road, Unit-1F
Kolkata- 700020

Current Year **Previous Year**

SCHEDULE- 3

DETAILS OF CLOSING STOCK

| | | |
|-------------------------------------|-----------------------|---------------------|
| Work-in-Progress - Hungerford House | 2,48,93,776.57 | 92,10,957.00 |
| Work-in-Progress - Gopalpur | 32,19,547.25 | - |
| | <u>2,81,13,323.82</u> | <u>92,10,957.00</u> |

SCHEDULE - 4

DETAILS OF INVESTMENT IN MUTUAL FUNDS

| | | |
|--|------------------|---------------------|
| Investment in Mutual Funds (Current year : 4.429 units of Nippon India Liquid Fund - FMV is Rs. 23,066.35) (Previous Year: 1451.127 units of Nippon India Liquid Fund - FMV is Rs. 73,02,929.12) | 21,893.91 | 71,73,370.78 |
| | <u>21,893.91</u> | <u>71,73,370.78</u> |

SCHEDULE- 5

DETAILS OF CASH & CASH EQUIVALENTS

| | | |
|--------------|--------------------|------------------|
| HDFC Bank | 7,82,426.25 | - |
| Cash in hand | 52,128.00 | 27,954.00 |
| | <u>8,34,554.25</u> | <u>27,954.00</u> |

For Soubhagya Nirman LLP

Ashok Saraf

Nominee of Erode Merchants Private Limited
(Designated Partner)

For Soubhagya Nirman LLP

Sukhbar

Nominee of SGM Builders Private Limited
(Designated Partner)



SOUBHAGYA NIRMAN LLP
2/5 Sarat Bose Road, Unit-1F
Kolkata- 700020

Upto 15/08/2021 From 16/08/21 to Current Year Previous Year
31/03/22

SCHEDULE- 6

SCHEDULE OF OTHER INCOME

| | | | | |
|-----------------------------------|---|--------------------|--------------------|-----------------|
| Capital Gain without STT | - | 2,98,523.13 | 2,98,523.13 | 3,370.78 |
| Interest Income | - | 13,501.00 | 13,501.00 | - |
| Interest on CESC Security Deposit | - | 7,996.18 | 7,996.18 | - |
| | - | <u>3,20,020.31</u> | <u>3,20,020.31</u> | <u>3,370.78</u> |

SCHEDULE- 7

SCHEDULE OF PURCHASE OF STOCK IN TRADE

| | | | | |
|------------------------|---|---------------------|---------------------|---|
| Land at Mouza Gopalpur | - | 29,68,078.00 | 29,68,078.00 | - |
| Registration Fee | | 37,815.36 | 37,815.36 | |
| Stamp Duty | | 1,85,169.73 | 1,85,169.73 | |
| Mutation Fee | | 28,484.16 | 28,484.16 | |
| Steel | | 18,38,914.55 | 18,38,914.55 | |
| Ready Mix Concrete | - | 22,13,635.55 | 22,13,635.55 | - |
| | - | <u>72,72,097.35</u> | <u>72,72,097.35</u> | - |

SCHEDULE- 8

SCHEDULE OF CHANGES IN STOCK-IN-TRADE

Opening Stock :

| | | | | |
|-------------------------------------|--------------|----------------|--------------|--------------|
| Work-in-Progress - Hungerford House | 92,10,957.00 | 1,21,15,903.00 | 92,10,957.00 | 64,38,421.00 |
|-------------------------------------|--------------|----------------|--------------|--------------|

Closing Stock:

| | | | | |
|-------------------------------------|----------------|----------------|----------------|--------------|
| Work-in-Progress - Hungerford House | 1,21,15,903.00 | 2,48,93,776.57 | 2,48,93,776.57 | 92,10,957.00 |
| Work-in-Progress - Gopalpur | - | 32,19,547.25 | 32,19,547.25 | - |

| | | | |
|----------------|------------------|------------------|----------------|
| (29,04,946.00) | (1,59,97,420.82) | (1,89,02,366.82) | (27,72,536.00) |
|----------------|------------------|------------------|----------------|

For Soubhagya Nirman LLP

Ashok Saraf

Nominee of Erode Merchants Private Limited
(Designated Partner)

For Soubhagya Nirman LLP

Subhasara

Nominee of SGM Builders Private Limited
(Designated Partner)



SOUBHAGYA NIRMAN LLP
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SCHEDULE- 9

SCHEDULE OF CONSTRUCTION EXPENSES

| | | | | |
|------------------------------------|---------------------|---------------------|-----------------------|---------------------|
| Architect Fees | - | - | - | 2,00,000.00 |
| Boundary Wall Painting | - | 15,423.72 | 15,423.72 | - |
| Brokerage | - | 22,50,000.00 | 22,50,000.00 | - |
| Construction Meter Service Charges | - | 4,25,375.00 | 4,25,375.00 | - |
| Conveyance Expenses | - | 270.00 | 270.00 | - |
| Corporation Tax | - | - | - | 2,156.00 |
| Electricity Charges | - | 56,240.00 | 56,240.00 | - |
| Ineligible CGST | - | 3,82,287.26 | 3,82,287.26 | 88,425.00 |
| Ineligible SGST | - | 3,82,287.26 | 3,82,287.26 | 88,425.00 |
| Installation Charges | - | 3,000.00 | 3,000.00 | - |
| Labour Charges | - | 34,700.00 | 34,700.00 | - |
| Legal Charges | - | - | - | 7,50,000.00 |
| Legal Expenses | - | - | - | 2,050.00 |
| Printing & Stationery | 2,880.00 | 2,515.00 | 5,395.00 | - |
| Professional Charges | - | - | - | 15,000.00 |
| Pump Set | - | 26,142.00 | 26,142.00 | - |
| Relocation Charges | - | 33,75,000.00 | 33,75,000.00 | - |
| Sanction Fee | 29,02,066.00 | - | 29,02,066.00 | - |
| Security Charges | - | 1,51,440.23 | 1,51,440.23 | - |
| Site Expenses | - | 9,003.00 | 9,003.00 | - |
| Survey Charges | - | 8,000.00 | 8,000.00 | - |
| | <u>29,04,946.00</u> | <u>71,21,683.47</u> | <u>1,00,26,629.47</u> | <u>11,46,056.00</u> |

SCHEDULE- 10

SCHEDULE OF FINANCE COST

| | | | | |
|-------------------|----------|---------------------|---------------------|---------------------|
| Interest Expenses | - | 16,03,640.00 | 16,03,640.00 | 16,25,640.00 |
| Interest on TDS | - | - | - | 840.00 |
| | <u>-</u> | <u>16,03,640.00</u> | <u>16,03,640.00</u> | <u>16,26,480.00</u> |

For Soubhagya Nirman LLP

Ashok Saraf

Nominee of Erode Merchants Private Limited
(Designated Partner)

For Soubhagya Nirman LLP

Suhel Saraf

Nominee of SGM Builders Private Limited
(Designated Partner)



SOUBHAGYA NIRMAN LLP
2/5 Sarat Bose Road, Unit-1F
Kolkata- 700020

SCHEDULE- 11

SCHEDULE OF ADMINISTRATIVE EXPENSES

| | | | | |
|-----------------------|---------------|------------------|------------------|------------------|
| Audit Fees | | 20,000.00 | 20,000.00 | 15,000.00 |
| Filing Fees | 200.00 | 21,100.00 | 21,300.00 | 400.00 |
| General Expenses | | 2,227.00 | 2,227.00 | - |
| Printing & Stationery | | 2,009.00 | 2,009.00 | 1,632.00 |
| | <u>200.00</u> | <u>45,336.00</u> | <u>45,536.00</u> | <u>17,032.00</u> |

SCHEDULE- 12

SCHEDULE OF OTHER EXPENSES

| | | | | |
|----------------------|------------------|------------------|------------------|------------------|
| Bank Charges | 14,721.00 | 11,657.98 | 26,378.98 | 16,846.01 |
| Conveyance Exp | - | 300.00 | 300.00 | 100.00 |
| Ineligible CGST | | 2,925.00 | 2,925.00 | - |
| Ineligible SGST | | 2,925.00 | 2,925.00 | - |
| Late Fee | - | 200.00 | 200.00 | - |
| Legal Expenses | - | 220.00 | 220.00 | - |
| Professional Charges | 4,000.00 | 24,000.00 | 28,000.00 | 15,500.00 |
| Professional Tax | | 5,000.00 | 5,000.00 | - |
| Rates and Taxes | | 9,400.00 | 9,400.00 | - |
| Sundry Balances W/o | - | 0.43 | 0.43 | - |
| | <u>18,721.00</u> | <u>56,628.41</u> | <u>75,349.41</u> | <u>32,446.01</u> |

For Soubhagya Nirman LLP

ashokbarua

Nominee of Erode Merchants Private Limited
(Designated Partner)

For Soubhagya Nirman LLP

Sukhsare

Nominee of SGM Builders Private Limited
(Designated Partner)

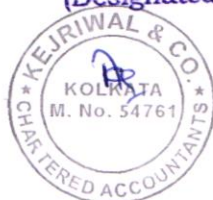


Notes to Financial statements1) Significant Accounting Policies

- a) The accounts are prepared on the historical cost basis and on the accounting principles of a going concern.
 - b) Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
 - c) The preparation of financial statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of the financial statements and the reported income and expenses during the reporting period. Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Actual results could differ from these estimates. Any change in such estimates is recognised prospectively.
 - d) Revenue is recognised to the extent that it is probable that the economic benefits will flow to the LLP and the revenue can be reliably measured.
 - e) The LLP has entered into a joint venture agreement on 12th April, 2019 with Land owners of a piece of land situated at 4A, Picasso Bithi (Hungerford Street, Kol-17) on the terms and conditions set out in the agreement to construct primarily a residential building, and has started the pre-construction work. Construction cost includes direct and indirect expenses incidental to the development. Interest on the amount borrowed specifically for the project has been capitalised as per ICDS -IX - Borrowing Cost. The Work-in-progress of Project under construction is valued at lower of cost & net realisable value. The LLP follows the project completion method to recognise its revenue.
 - f) WIP for the Project at Gopalpur is valued at lower of cost & net realisable value. Cost includes direct and indirect expenses incidental to the development of the project. The LLP follows the project completion method to recognise its revenue, and hence revenue would be recognised upon transfer of all risk & rewards of ownership as per the terms of contract entered with the buyers which generally coincide with handing over of possession.
- 2) Figures of previous year have been re-grouped and/or re-arranged. Nomenclature has also been changed, wherever necessary.
 - 3) The Current assets, loans and advances have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated.
 - 4) Preliminary Expenses has been fully charged to Statement of Profit & Loss in the first accounting year i.e., on 31-03-2018, and 1/5th of the same is claimed every year in Income tax.
 - 5) A supplementary Agreement is executed on 16th August, 2021 whereby Ashok Saraf having 5% share & Sugam Builders Pvt. Ltd. having 49% share are retired and Erode Merchants Pvt. Ltd. is admitted as new partner for 50% share, and profit sharing ratio of SGM Builders Pvt. Ltd. is increased from 46% to 50% w.e.f. 16th August, 2021. As agreed between the partners profit/loss for the period ended 15th August, 2021 is allocated to the existing partners in their old profit sharing ratio and profit/loss for the period from 16th August, 2021 to 31st March, 2022 is allocated to the partners post amendment in their new ratio.

Contd..

For Soubhagya Nirman LLP

*Ashok Saraf.*Nominee of Erode Merchants Private Limited
(Designated Partner)

For Soubhagya Nirman LLP

*Suhbaha*Nominee of SGM Builders Private Limited
(Designated Partner)

6) The LLP along with other various co-owners acquired 423 Satak (4.23235 acres) land at Gopalpur in which it has 2.293% undivided share to develop & exploit the property commercially. One Title Suit bearing No. 810/2015 was filed before 2nd Senior Civil Judge (Senior Division) Barasat by (1.) Arun Investments and Commercials Private Limited and (2.) JFC Hire Purchase Private Limited against (1) Kamrul Ahasan, (2) Nazmul Ahasan, (3) Enayet Ali Mondal, and Ors. for specific performance of contract and permanent injunction in respect of 415 Sataks of land comprised in Dag No. 3568, 3573, 3593, 3598, 3600, 3601, 3602, 3603 and 3604 in Mouza Gopalpur, J.L. 2, P.S. Airport, North 24 Parganas. By an Order dated 12.04.2021 the 2nd Senior Civil Judge (Senior Division) Barasat dismissed the case for default. One Miscellaneous Case No. 37 of 2021 before 2nd Senior Civil Judge (Senior Division) Barasat, under Order 9 Rule 9 read with Section 151 of C.P.C., was filed by the Plaintiff for setting aside the order of dismissal dated 12.04.2021 and restoration of the Title Suit No. 810 of 2015. The Misc. Case is still pending for adjudication by the Ld. Court.

Another Title Suit No. 306 of 2013 was filed before 2nd Senior Civil Judge (Senior Division) Barasat by Anwar Ali Sardar, Sahed Ali Sardar, Rahima Bibi, Safikul Sardar, Rafikul Sardar, Mafijul Sardar, Sirajul Sardar, Hafijul Sardar, Anjura Bibi, Manjura Bibi, Masura Bibi, Ajar Ali Sardar, Akbar Ali Sardar, Nazima Bibi, Fatema Bibi, Halima Bibi, Aktar Ali Sardar and Jahara Bibi against Eanyet Ali, Md. Rafique, Md. Aziz, Ahmed Ali, Jarina Bibi, Asma Bibi, Jakia Bibi, Hilarious Apartments Private Limited, The Collector North 24 Parganas and The BL & LRO Rajarhat for Permanent Injunction and Declaration of the Sale Deeds Being Nos. 1778 of 1949 and 10657 of 2007 to be fraudulent, collusive and void in respect of 41 Satak of land comprised in L.R. Dag No. 3574 (formerly C.S. Dag No. 5349) in Mouza Gopalpur, J.L. 2, P.S. Airport, North 24 Parganas. The Title Suit is still pending for final adjudication by the Ld. Court.

The land cost & all direct and indirect expenses incidental to the acquisition and development of the land are charged to Work-in-Progress. The LLP follows project completion method to recognise its revenue and hence revenue would be recognised upon transfer of all risk & rewards of ownership as per the terms of contract entered with the buyers which generally coincide with handing over of possession.



PLACE : KOLKATA

DATE : August, 2022

Signed in terms of our report
of even date annexed.
For Kejriwal & Co.
Chartered Accountants

Rajesh Kumar

(RAJESH KUMAR KEJRIWAL)
Proprietor

Firm Registration No.: 319283E

Membership No.: 054761

UDIN: 22054761ARHDYH7622

For Soubhagya Nirman LLP

Ashok Saraf

Nominee of Erode Merchants Private Limited
(Designated Partner)

For Soubhagya Nirman LLP

Suhkara

Nominee of SGM Builders Private Limited
(Designated Partner)

(DPIN: 00502607) (DPIN: 03501630)

SOUBHAGYA NIRMAN LLP
2/5 Sarat Bose Road, Unit-1F
Kolkata- 700020

| | <u>Current Year</u> | <u>Previous Year</u> |
|-------------------------------------|-----------------------|-----------------------|
| <u>DETAILS OF BORROWINGS</u> | | |
| Anisha Saraf | 42,05,800.00 | - |
| Ashok Saraf | 51,14,996.00 | - |
| Erode Merchants Pvt. Ltd. | - | 1,49,23,156.00 |
| Sheo Kumar Kajaria | 71,355.42 | 71,355.42 |
| SKS Enterprises Pvt Ltd | 39,44,525.00 | - |
| Sugam Griha Nirmaan Ltd. | 3,09,69,331.00 | 1,16,34,606.00 |
| Suyash Saraf | 47,49,877.00 | - |
| | <u>4,90,55,884.42</u> | <u>2,66,29,117.42</u> |

| | | |
|---|---------------------|----------|
| <u>DETAILS OF TRADE PAYABLES</u> | | |
| ACC Limited | 90,420.07 | - |
| Gopal Stores | 18,200.00 | - |
| India Trading Oil Company | 38,340.00 | - |
| Shakambari Ispat & Power Ltd. | 12,77,864.00 | - |
| Shiva Enterprises | 33,251.00 | - |
| Trans Concrete Private Limited | 15,81,820.00 | - |
| | <u>30,39,895.07</u> | <u>-</u> |

| | | |
|---|--------------------|--------------------|
| <u>DETAILS OF LIABILITIES FOR EXPENSES</u> | | |
| Amrita Chatterjee | 4,898.50 | - |
| DSP Law Associates | 1,35,905.00 | 7,35,905.00 |
| Electricity Expense Payable | 23,260.00 | - |
| Integrated Intelligent Security Service | 19,107.00 | - |
| Kejriwal & Co. | 16,250.00 | 15,000.00 |
| Martinet Facility Management Services Pvt Ltd | 74,564.00 | - |
| Print Desk | 2,401.00 | - |
| Vedic Vaastu Planner | 45,000.00 | 45,000.00 |
| | <u>3,21,385.50</u> | <u>7,95,905.00</u> |

| | | |
|--|--------------------|--------------------|
| <u>DETAILS OF OTHER LIABILITIES</u> | | |
| HDFC Bank | - | 73,260.09 |
| TDS Payable | 1,73,479.00 | 1,21,924.00 |
| Sugam Park | - | 2,33,447.00 |
| | <u>1,73,479.00</u> | <u>4,28,631.09</u> |

For Soubhagya Nirman LLP

Ashok Saraf

Nominee of Erode Merchants Private Limited
(Designated Partner)

For Soubhagya Nirman LLP

Sudhakar

Nominee of SGM Builders Private Limited
(Designated Partner)



SOUBHAGYA NIRMAN LLP
2/5 Sarat Bose Road, Unit-1F
Kolkata- 700020

| | <u>Current Year</u> | <u>Previous Year</u> |
|---|-----------------------|-----------------------|
| <u>DETAILS OF LOANS & ADVANCES (ASSET)</u> | | |
| <u>Security Deposit pursuant to JDA</u> | | |
| - Adarsh Agarwala | 1,50,00,000.00 | 1,35,00,000.00 |
| - Neeraj Agarwal | 1,50,00,000.00 | 1,35,00,000.00 |
| - Rita Agarwala Family Trust | 1,50,00,000.00 | 1,35,00,000.00 |
| CESC Security Deposit | 2,29,450.00 | - |
| Arvind Kumar Saraf | 1,834.23 | 1,834.23 |
| Atharva Atelier | 50,505.00 | - |
| Earth Care Products and Services | 8,87,480.00 | - |
| Kavita Kajaria | 30,724.74 | 30,724.74 |
| Rajesh Kumar Kejriwal | 200.00 | 600.00 |
| Shreyans Kajaria | 627.03 | 627.03 |
| Sugam Builders Pvt Ltd | 88,12,151.00 | - |
| Suhel Saraf | 1,834.23 | 1,834.23 |
| TDS Refundable (AY 2022-23) | 2,949.00 | - |
| Vivek Kumar Kajaria | 9,171.17 | 9,171.17 |
| | <u>5,50,26,926.40</u> | <u>4,05,44,791.40</u> |

DETAILS OF OTHER CURRENT ASSETS

| | | |
|-----------------------------|---------------------|----------|
| Adarsh Agarwala | 19,00,000.00 | - |
| Neeraj Agarwal | 19,00,000.00 | - |
| Rita Agarwala Family Trust | 19,00,000.00 | - |
| Accrued Interest on CESC SD | 6,397.18 | - |
| Ashok Saraf | 8,479.25 | - |
| Sugam Builders Pvt. Ltd. | 31,863.83 | - |
| | <u>57,46,740.26</u> | <u>-</u> |

For Soubhagya Nirman LLP

Ashok Saraf

Nominee of Erode Merchants Private Limited
(Designated Partner)

For Soubhagya Nirman LLP

Suhel Saraf

Nominee of SGM Builders Private Limited
(Designated Partner)



SOUBHAGYA NIRMAN LLP
2/5 Sarat Bose Road, Unit-1F
Kolkata-700 020

Details of Tax Deductible, Tax Deducted, Payment thereof and Disallowance u/s 40(a)(ia)

| | |
|---------------------------------|-----|
| Tax Deductible but not deducted | NIL |
| Amount Disallowable u/s 40(a) | NIL |

| Date | Name of Deductee | Section | Quarter | Amount Paid / Provided | Amount on which Tax is to be Deducted | Amount on which Tax is Deducted | TDS Rate | TDS to be deducted | TDS Deducted | Date of deduction | Date of Payment of Tax | Challan Amount | Amount of Payment | Interest Paid | Interest Payable for late deduction | Interest Payable for late payment | Tax Deductible but not deducted | Amt Not Admissible u/s 40(a) | Amount Short/ (Excess) Deducted |
|---------------------------------------|---|---------|---------|---------------------------|--|---------------------------------------|----------|-----------------------|-----------------|----------------------|------------------------------|-------------------|----------------------|------------------|--|--|--|------------------------------------|--|
| | | | | | | | | | | | | | | | | | | | |
| Commission or Brokerage | | | | | | | | | | | | | | | | | | | |
| 28-Oct-21 | Siddharth S J B Rana | 194H | 26Q3 | 3,73,380.00 | 3,73,380.00 | 3,73,380.00 | 5% | 18,669.00 | 18,669.00 | 28-Oct-21 | 3-Sep-21 | 18,669.00 | 18,669.00 | - | - | - | - | - | - |
| 28-Oct-21 | Siddharth S J B Rana | 194H | 26Q3 | 3,76,620.00 | 3,76,620.00 | 3,76,620.00 | 5% | 18,831.00 | 18,831.00 | 28-Oct-21 | 6-Nov-21 | 56,331.00 | 18,831.00 | - | - | - | - | - | - |
| 28-Oct-21 | Mayur Paresh Shah | 194H | 26Q3 | 7,50,000.00 | 7,50,000.00 | 7,50,000.00 | 5% | 37,500.00 | 37,500.00 | 28-Oct-21 | 6-Nov-21 | 56,331.00 | 37,500.00 | - | - | - | - | - | - |
| 28-Oct-21 | Bakefresh Biscuits Private Limited | 194H | 26Q3 | 7,50,000.00 | 7,50,000.00 | 7,50,000.00 | 5% | 37,500.00 | 37,500.00 | 28-Oct-21 | 6-Nov-21 | 37,500.00 | 37,500.00 | - | - | - | - | - | - |
| TOTAL | | | | 22,50,000.00 | 22,50,000.00 | 22,50,000.00 | | 1,12,500.00 | 1,12,500.00 | | | | 1,12,500.00 | - | - | - | - | - | - |
| Security Charges | | | | | | | | | | | | | | | | | | | |
| 5-Sep-21 | Integrated Intelligent Security Service | 194C | 26Q2 | 9,339.00 | 9,339.00 | 9,339.00 | 1% | 93.00 | 93.00 | 5-Sep-21 | 4-Oct-21 | 93.00 | 93.00 | - | - | - | - | - | - |
| 4-Oct-21 | Integrated Intelligent Security Service | 194C | 26Q3 | 19,300.00 | 19,300.00 | 19,300.00 | 1% | 193.00 | 193.00 | 4-Oct-21 | 6-Nov-21 | 193.00 | 193.00 | - | - | - | - | - | - |
| 16-Dec-21 | Integrated Intelligent Security Service | 194C | 26Q3 | 19,923.00 | 19,923.00 | 19,923.00 | 1% | 199.00 | 199.00 | 16-Dec-21 | 7-Jan-22 | 897.00 | 199.00 | - | - | - | - | - | - |
| 16-Dec-21 | Integrated Intelligent Security Service | 194C | 26Q3 | 19,300.00 | 19,300.00 | 19,300.00 | 1% | 193.00 | 193.00 | 16-Dec-21 | 7-Jan-22 | 897.00 | 193.00 | - | - | - | - | - | - |
| 8-Feb-22 | Integrated Intelligent Security Service | 194C | 26Q4 | 19,300.00 | 19,300.00 | 19,300.00 | 1% | 193.00 | 193.00 | 8-Feb-22 | 1-Mar-22 | 193.00 | 193.00 | - | - | - | - | - | - |
| 1-Mar-22 | Martinet Facility Management Services Pvt. Ltd. | 194C | 26Q4 | 33,773.31 | 33,773.00 | 33,773.00 | 2% | 675.00 | 675.00 | 1-Mar-22 | 27-Apr-22 | 1,285.00 | 675.00 | - | - | - | - | - | - |
| 31-Mar-22 | Martinet Facility Management Services Pvt. Ltd. | 194C | 26Q4 | 30,504.92 | 30,505.00 | 30,505.00 | 2% | 610.00 | 610.00 | 31-Mar-22 | 27-Apr-22 | 1,285.00 | 610.00 | - | - | - | - | - | - |
| 1-Mar-22 | Earth Care Products & Services | 194C | 26Q4 | 2,02,020.00 | 2,02,020.00 | 2,02,020.00 | 1% | 2,020.00 | 2,020.00 | 1-Mar-22 | 27-Apr-22 | 8,080.00 | 2,020.00 | - | - | - | - | - | - |
| 8-Mar-22 | Earth Care Products & Services | 194C | 26Q4 | 3,03,030.00 | 3,03,030.00 | 3,03,030.00 | 1% | 3,030.00 | 3,030.00 | 8-Mar-22 | 27-Apr-22 | 8,080.00 | 3,030.00 | - | - | - | - | - | - |
| 30-Mar-22 | Earth Care Products & Services | 194C | 26Q4 | 3,03,030.00 | 3,03,030.00 | 3,03,030.00 | 1% | 3,030.00 | 3,030.00 | 30-Mar-22 | 27-Apr-22 | 8,080.00 | 3,030.00 | - | - | - | - | - | - |
| | Less: Advance | 194C | | (8,08,080.00) | | | | | | | | | | | | | | | |
| TOTAL | | | | 1,51,440.23 | 9,59,520.00 | 9,59,520.00 | | 10,236.00 | 10,236.00 | | | | 10,236.00 | - | - | - | - | - | - |
| Professional Charges/Audit Fee | | | | | | | | | | | | | | | | | | | |
| 25-Jun-21 | EXL Computers | 194J | | 1,000.00 | | | N.A | | | | | | | | | | | | |
| 2-Nov-21 | EXL Computers | 194J | | 2,000.00 | | | N.A | | | | | | | | | | | | |
| 1-Dec-21 | EXL Computers | 194J | | 500.00 | | | N.A | | | | | | | | | | | | |
| 7-Feb-22 | EXL Computers | 194J | | 2,000.00 | | | N.A | | | | | | | | | | | | |
| 25-Feb-22 | EXL Computers | 194J | | 5,000.00 | | | N.A | | | | | | | | | | | | |
| 1-Jun-21 | Kejriwal & Co | 194J | | 3,000.00 | | | N.A | | | | | | | | | | | | |
| 20-Dec-21 | Kejriwal & Co | 194J | | 3,000.00 | | | N.A | | | | | | | | | | | | |
| 24-Dec-21 | Kejriwal & Co | 194J | | 3,500.00 | | | N.A | | | | | | | | | | | | |
| 31-Dec-21 | Kejriwal & Co | 194J | | 4,000.00 | | | N.A | | | | | | | | | | | | |
| 31-Dec-21 | Kejriwal & Co | 194J | | 4,000.00 | | | N.A | | | | | | | | | | | | |
| 31-Mar-22 | Kejriwal & Co | 194J | 26Q4 | 20,000.00 | 37,500.00 | 37,500.00 | 10% | 3,750.00 | 3,750.00 | 31-Mar-22 | 28-Apr-22 | 3,750.00 | 3,750.00 | - | - | - | - | - | - |
| 48,000.00 | TOTAL | | | 48,000.00 | 37,500.00 | 37,500.00 | | 3,750.00 | 3,750.00 | | | | 3,750.00 | - | - | - | - | - | - |

For Soubhagya Nirman LLP

Ashoktaraf

Nominee of Erode Merchants Private Limited
(Designated Partner)

| Date | Name of Deductee | Section | Quarter | Amount Paid / Provided | Amount on which Tax is to be Deducted | Amount on which Tax is Deducted | TDS Rate | TDS to be deducted | TDS Deducted | Date of deduction | Date of Payment of Tax | Challan Amount | Amount of Payment | Interest Paid | Interest Payable for late deduction | Interest Payable for late payment | Tax Deductible but not deducted | Amt Not Admissible u/s 48(a) | Amount Short/ (Excess) Deducted |
|-------------------------|---------------------------|---------|---------|---------------------------|--|---------------------------------------|----------|-----------------------|--------------------|----------------------|------------------------------|-------------------|----------------------|------------------|--|--|--|------------------------------------|--|
| | | | | | | | | | | | | | | | | | | | |
| Interest on Loan | | | | | | | | | | | | | | | | | | | |
| 31-Mar-22 | Anisha Saraf | 194A | 26Q4 | 6,444.00 | 6,444.00 | 6,444.00 | 10% | 644.00 | 644.00 | 31-Mar-22 | 27-Apr-22 | 35,630.00 | 644.00 | - | - | - | - | - | - |
| 31-Mar-22 | Ashok Saraf | 194A | 26Q4 | 1,83,329.00 | 1,83,329.00 | 1,83,329.00 | 10% | 18,333.00 | 18,333.00 | 31-Mar-22 | 27-Apr-22 | 35,630.00 | 18,333.00 | - | - | - | - | - | - |
| 21-Mar-22 | Erode Merchants Pvt. Ltd. | 194A | 26Q4 | 5,11,503.00 | 5,11,503.00 | 5,11,503.00 | 10% | 51,150.00 | 51,150.00 | 21-Mar-22 | 27-Apr-22 | 1,24,734.00 | 51,150.00 | - | - | - | - | - | - |
| 31-Mar-22 | SKS Enterprises Pvt. Ltd. | 194A | 26Q4 | 21,695.00 | 21,695.00 | 21,695.00 | 10% | 2,170.00 | 2,170.00 | 31-Mar-22 | 27-Apr-22 | 1,24,734.00 | 2,170.00 | - | - | - | - | - | - |
| 31-Mar-22 | Sugam Griha Nirman Ltd. | 194A | 26Q4 | 7,14,139.00 | 7,14,139.00 | 7,14,139.00 | 10% | 71,414.00 | 71,414.00 | 31-Mar-22 | 27-Apr-22 | 1,24,734.00 | 71,414.00 | - | - | - | - | - | - |
| 31-Mar-22 | Suyash Saraf | 194A | 26Q4 | 1,66,530.00 | 1,66,530.00 | 1,66,530.00 | 10% | 16,653.00 | 16,653.00 | 31-Mar-22 | 27-Apr-22 | 35,630.00 | 16,653.00 | - | - | - | - | - | - |
| TOTAL | | | | 16,03,640.00 | 16,03,640.00 | 16,03,640.00 | | 1,60,364.00 | 1,60,364.00 | | | | 1,60,364.00 | - | - | - | - | - | - |
| Advances | | | | | | | | | | | | | | | | | | | |
| 18-Dec-21 | Atharva Atelier | 194C | 26Q3 | 50,505.00 | 50,505.00 | 50,505.00 | 1% | 505.00 | 505.00 | 18-Dec-21 | 7-Jan-22 | 897.00 | 505.00 | - | - | - | - | - | - |
| TOTAL | | | | 50,505.00 | 50,505.00 | 50,505.00 | | 505.00 | 505.00 | | | | 505.00 | - | - | - | - | - | - |
| GRAND TOTAL | | | | 41,03,585.23 | 49,01,165.00 | 49,01,165.00 | | 2,87,355.00 | 2,87,355.00 | | | | 2,87,355.00 | - | - | - | - | - | - |

For Soubhagya Nirman LLP

Ashok Saraf

Nominee of Erode Merchants Private Limited
(Designated Partner)

| Date | Name of Deductee | Section | Quarter | Amount Paid / Provided | Amount on which Tax is to be Deducted | Amount on which Tax is Deducted | TDS Rate | TDS to be deducted | TDS Deducted | Date of deduction | Date of Payment of Tax | Challan Amount | Amount of Payment | Interest Paid | Interest Pavable for late deduction | Interest Pavable for late payment | Tax Deductible but not deducted | Amt Not Admissible u/s 40(a) | Amount Short/ (Excess) Deducted |
|---------------------------------|------------------|---------|---------|---------------------------|--|---------------------------------------|----------|-----------------------|--------------------|----------------------|------------------------------|-------------------|----------------------|------------------|--|--|--|------------------------------------|--|
| SUMMARY | | | | | | | | | | | | | | | | | | | |
| 26Q1 | | | | 9,339.00 | 9,339.00 | 9,339.00 | | 93.00 | 93.00 | | | | 93.00 | - | - | - | - | - | - |
| 26Q2 | | | | 23,59,028.00 | 23,59,028.00 | 23,59,028.00 | | 1,13,590.00 | 1,13,590.00 | | | | 1,13,590.00 | - | - | - | - | - | - |
| 26Q3 | | | | 25,15,298.23 | 25,32,798.00 | 25,32,798.00 | | 1,73,672.00 | 1,73,672.00 | | | | 1,73,672.00 | - | - | - | - | - | - |
| 26Q4 | | | | | | | | | | | | | | | | | | | |
| TOTAL | | | | 48,83,665.23 | 49,01,165.00 | 49,01,165.00 | | 2,87,355.00 | 2,87,355.00 | | | | 2,87,355.00 | - | - | - | - | - | - |
| Excess (Short) Deduction | | | | | | | | | | | | | | | | | | | |
| Difference | | | | | | | | | | | | | | | | | | | |

Excess -

E-TDS DETAILS (27A)

| Returns | Due date for furnish | Date of furnishing, if furnished | Amount on which Tax is Deducted | TDS Deducted | Amount of Payment |
|----------------------------|----------------------------|--|---------------------------------------|--------------------|----------------------|
| 26Q1 | 31/07/21 | | - | - | - |
| 26Q2 | 31/10/21 | 18/10/21 | 9,339.00 | 93.00 | 93.00 |
| 26Q3 | 31/01/22 | 15/01/21 | 23,59,028.00 | 1,13,590.00 | 1,13,590.00 |
| 26Q4 | 31/05/22 | 16/05/22 | 25,32,798.00 | 1,73,672.00 | 1,73,672.00 |
| GRAND TOTAL | | | 49,01,165.00 | 2,87,355.00 | 2,87,355.00 |
| Return to be filled | | | | | |

(Check CFO Details above, for Classification)

| Section | Total amount of payment or receipt of the nature | Total amount on which tax was required to be | Total amount on which tax was deducted | Amount of tax deducted or collected | Tax deducted as per tally (Cr.) |
|--------------|---|---|--|---|--|
| 194A | 16,03,840.00 | 16,03,840.00 | 16,03,840.00 | 1,80,364.00 | 1,80,364.00 |
| 194C | 2,01,945.23 | 10,10,025.00 | 10,10,025.00 | 10,741.00 | 10,741.00 |
| 194H | 22,50,000.00 | 22,50,000.00 | 22,50,000.00 | 1,12,500.00 | 1,12,500.00 |
| 194J | 48,000.00 | 37,500.00 | 37,500.00 | 3,750.00 | 3,750.00 |
| 195 | - | - | - | - | - |
| Equalisa | - | - | - | - | - |
| Others | - | - | - | - | - |
| Total | 41,03,585.23 | 49,01,165.00 | 49,01,165.00 | 2,87,355.00 | 2,87,355.00 |
| Difference | | | | | |

DETAILS OF TDS :

| Default Summary as per TRACES | | | |
|----------------------------------|-------|----------|----------|
| | Short | Interest | Late Fee |
| Quarter 1 | | | |
| Quarter 2 | | | |
| Quarter 3 | | | |
| Quarter 4 | | | |
| To be Rectified in Revise Return | | | |

TDS deducted upto 31st March, 2022 but paid in next year 1,73,479.00

TDS Payable as per Balance Sheet 1,73,479.00

Difference -

For Soubhagya Nirman LLP
Ashok Arora
 Nominee of Erode Merchants Private Limited
 (Designated Partner)