

Independent Auditor's Report

Opinion

We have audited the financial statements of **RDB MEBA TOWNSHIP LLP**, which comprise the balance sheet as at **31st March 2024**, and the Profit and Loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with applicable Laws.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

Management is responsible for the preparation of the financial statements in accordance with applicable Law and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity'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:



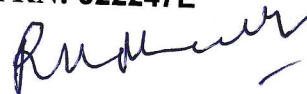
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

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 entity'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 entity to cease to continue as a going concern.

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 R K BHATTER & CO
Chartered Accountants
FRN: 322247E



RAVI KUMAR BHATTER
(PROPRIETOR)
Membership No. 051585

Place:-KOLKATA

Date: 02/05/2024

UDIN: 24051585BKEXAK4721



RDB MEWA TOWNSHIP LLP
(Formerly Known as RDB MEWA BUILDERS LLP)
LLPIN: ACB-3929
5th Floor, Tirupati Plaza, Suite No. 5E, 74/2 AJC Bose Road, Joragirja
Kolkata 700 017
Email Id: rdbmewa@gmail.com
Telephone No.: 033 40606070

BALANCE SHEET AS ON 31/03/2024

			(Rs.000)
Particulars	Note No.	As at 31 Mar 2024	
ASSETS			
Non Current Assets			
a) Property, Plant and Equipment		0.00	
b) Intangible Assets		0.00	
Total Non Current Assets (A)		0.00	
Current Assets			
a) Inventories	1	11171.70	
b) Financial Assets			
i) Trade Receivable	2	0.00	
ii) Cash and Cash Equivalents	3	1631.77	
iii) Other Financial Assets	4	2100.00	
c) Other Current Assets	5	1804.33	
Total Current Assets (B)		16707.80	
Total Assets (A+B)		16707.80	
EQUITIES & LIABILITIES			
EQUITY			
a) Partner's Capital Account	6	200.00	
b) Partner's Current Account	7	16502.52	
Total Equities (C)		16702.52	
LIABILITIES			
Non Current Liabilities			
a) Financial Liabilities			
i) Long Term Borrowing	8	0.00	
Total Non Current Liabilities (D)		0.00	
Current Liabilities			
a) Financial Liabilities			
i) Short Term Borrowing	9	0.00	
ii) Trade Payable	10	0.00	
iii) Other Financial Liabilities	11	0.98	
b) Other Current Liabilities	12	4.30	
Total Current Liabilities (E)		5.28	
Total Liabilities (D+E)		5.28	
Total Equities and Liabilities		16707.80	

As per our report of event date

For R K BHATTER & CO.

Chartered Accountant

(FRN: 322247E)



RAVI KUMAR BHATTER

Proprietor

Membership No.: 051585

Place : Kolkata

Dated : 02/05/2024

RDB MEWA TOWNSHIP LLP



Pankaj Kajaria

Designated Partner

DIN: 00654777

Pradeep Kumar Pugalia

Designated Partner

DIN: 00501351



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STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31/03/2024

(Rs.000)

Particulars	Note No.	As at 31 Mar 2024	
INCOME			
Revenue from Projects	13	0.00	
Other Income	14	8.14	
Total Income		8.14	
EXPENSES			
a) Cost of Construction	15	11171.70	
b) Change in Inventories if work in progress	16	-11171.70	
c) Project Expenses	17	0.00	
d) Employees Benefit Expenses	18	0.00	
e) Finance Cost	19	0.00	
f) Depreciation and Amortisation Expenses		0.00	
g) Other Expenses	20	5.00	
Total Expenses		5.00	
Profit before tax from continuing operation		3.14	
Income tax Expense			
a) Current Tax		0.98	
b) Mat Credit			
c) Deferred Tax		0.00	
Total Tax Expenses		0.98	
Profit after Tax for the year		2.16	
Profit Transfer to Partner's Capital Account			
RDB Reality & Infrastructure Ltd (51.00%)		1.10	
Mewa Realty LLP (49.00%)		1.06	
Total Profit Transfer to Capital Account		2.16	
Balance transfer to Reserve & Surplus		0.00	

As per our report of event date

For R K BHATTER & CO.
 Chartered Accountant
 (FRN: 322247E)



RAVI KUMAR BHATTER
 Proprietor
 Membership No.: 051585

Place : Kolkata
 Dated : 02/05/2024

RDB MEWA TOWNSHIP LLP



Pankaj Kajaria
 Designated Partner
 DIN: 00654777



Pradeep Kumar Pugalia
 Designated Partner
 DIN: 00501351

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CASH FLOW STATEMENT FOR THE YEAR ENDED AS ON 31/03/2024

Particulars	Amount ₹	Amount ₹
I) Cash Flows from Operating Activities		
Profit for the year		
Adjustment for:	0.00	
Depreciation and Amortisation Expenses		
Interest Income	0.00	
Operating Profit before working Capital Change	-8.14	
Adjustment for Increase/Decrease in operating assets		
Inventories		
Trade Receivables	-11171.70	
Other Current Financial Assets	0.00	
Other Current Assets	-2100.00	
	-1804.33	
Adjustment for Increase/Decrease in operating Liabilities		
Trade Payable		
Other Current Financial Liabilities	0.00	
Other Current Liabilities	0.00	
	4.30	
Cash Generated from Operations	-15079.87	
(Income Tax Paid)	0.98	
Net Cash used in/Generated by Operating activities		-15078.89
II) Cash Flows from Investing activities		
Additions to Property, Plant and Equipment		
Interest Income	0.00	
Net Cash(used in/Generated by Investing activities)	8.14	
III) Cash Flows from Financial Activities		
Capital received from Partners		
Net Cash(used in/Generated by financial activities)	16702.52	16702.52
IV) Net Increase/Decrease in cash and Cash Equivalents		
V) Cash and cash equivalents at the beginning of the year		1631.77
VI) Cash and cash equivalents at the end of the year		0.00
		1631.77
Cash and Cash Equivalents constitute		
Balance with Banks		
Current Accounts		
Fixed Deposit	1631.77	
Cash in Hand		

As per our report of event date

For R K BHATTER & CO.

Chartered Accountant
(FRN: 322247E)

Ravi Kumar Bhatte

RAVI KUMAR BHATTER

Proprietor

Membership No.: 051585

Place : Kolkata

Dated : 02/05/2024

RDB MEWA TOWNSHIP LLP

Pankaj Kajaria Pradeep Kumar Pugalia

Pankaj Kajaria Pradeep Kumar Pugalia

Designated Partner Designated Partner

DIN: 00654777 DIN: 00501351



DIN NO.....

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Notes annexed to and forming part of the Balance Sheet as at 31/03/2024

(Rs.000)

PARTICULARS	As at 31 Mar 2024	
NOTE 1:- INVENTORIES		
Work In Progress		
Opening Balance	0.00	
Add: Additions during the Year	11171.70	
	11171.70	
NOTE 2 : TRADE RECEIVABLE		
Undisputed Trade receivables		
Less than 6 months	0.00	
6 months to 1 years	0.00	
1 year to 2 years	0.00	
2 years to 3 years	0.00	
More than 3 years	0.00	
Disputed Trade receivables		
Less than 6 months	0.00	
6 months to 1 years	0.00	
1 year to 2 years	0.00	
2 years to 3 years	0.00	
More than 3 years	0.00	
TOTAL	0.00	

Note 2(1)

There are no dues from directors or other officers of the Company or any firm or private company in which any director is a partner, a director or a member.

Note 2(2)

The managements expects no default in receipt of trade receivables; also there is no history of default observed by the management. Hence, no ECL has been recognised on trade receivables

Note 2(3)

Trade receivables are non-interest bearing.

NOTE 3 : CASH & CASH EQUIVALENT

Cash in Hand (As certified by Management)
Balance with scheduled Bank :
- In Current Accounts

1631.77

1631.77

NOTE 4: OTHER FINANCIAL ASSETS

Deposit

2100.00

2100.00

NOTE 5: OTHER CURRENT ASSETS

Advances to Suppliers, Contractors & Consultants
Preliminary Expenditure
Balances with revenue Authorities (GST)
Income Tax advances (including TDS)

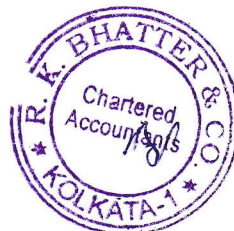
1750.00

53.94

0.00

0.40

1804.33



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Notes annexed to and forming part of the Balance Sheet as at 31/03/2024

(Rs.000)

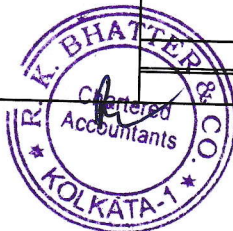
PARTICULARS	As at 31 Mar 2024	
<u>NOTE 6 : PARTNER'S CAPITAL ACCOUNT</u>		
RDB Reality & Infrastructure Ltd (51.00%)	100.00	
Mewa Realty LLP (49.00%)	100.00	
	200.00	
<u>NOTE 7 : PARTNER'S CURRENT ACCOUNT</u>		
<u>RDB Realty & Infrastructure Ltd - 51%</u>		
Balance as per Last account	0.00	
Add: Introduction/Withdrawn during the year	8400.00	
Add: Interest during the year	372.62	
Add: Profit during the year	1.10	
	8773.72	
<u>Mewa Realty LLP - 49%</u>		
Balance as per Last account	0.00	
Add: Introduction/Withdrawn during the year	7663.30	
Add: Interest during the year	64.44	
Add: Profit during the year	1.06	
	7728.80	
	16502.52	
<u>RESERVE & SURPLUS</u>		
Opening Balance	0.00	
Profit for the Year	0.00	
	0.00	
<u>NOTE 8 : LONG TERM BORROWING</u>		
Term Loan	0.00	
(Charge by way of Registered Mortgage of Leasehold rights & Building Constructed / to be Constructed, Unsold area / units / future receivable, UDS, development right on the Land.)		
	0.00	
<u>NOTE 9 : SHORT TERM BORROWING</u>		
<u>Repayable on Demand, Interest bearing</u>		
From Body Corporates	0.00	
From Others - NBFC	0.00	
	0.00	
<u>NOTE 10 : TRADE PAYABLE</u>		
Sundry Creditors	0.00	
	0.00	
<u>NOTE 11:- SHORT TERM PROVISIONS</u>		
Provision for Income Tax	0.98	
	0.98	
<u>NOTE 12 : OTHER CURRENT LIABILITIES</u>		
Outstanding liabilities	2.50	
Other Advances & Deposits	0.00	
Statutory Liabilities	1.80	
	4.30	



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Notes annexed to and forming part of the Profit & Loss for the year ended 31/03/2024

PARTICULARS	As at 31 Mar 2024	(Rs.000)
<u>NOTE 13 : REVENUE FROM OPERATION</u>		
Sale Consideration	0.00	
	0.00	
<u>NOTE 14: OTHER INCOME</u>		
Interest on Deposit	8.14	
	8.14	
<u>NOTE 15: COST OF CONSTRUCTION</u>		
Stamp Duty for JDA	96.04	
Professional & Consultancy Charges	2997.97	
Salary	186.00	
Legal Charges	176.60	
Misc. Expenses	345.19	
Electricity Charge	30.83	
Site Survey Expenses	90.00	
Interest Paid on Capital	437.06	
Site Expenses	34.81	
Security Charge	181.80	
Other Project Expenses	6595.41	
	11171.70	
<u>NOTE 16: CHANGE IN INVENTORY</u>		
Opening Stock	0.00	
Less: Closing Stock	11171.70	
Increase/ (Decrease) In Inventory	-11171.70	
<u>NOTE 17: PROJECT EXPENSES</u>		
Stamp Duty		
Cost of Land	0.00	
Other Construction Expenses	0.00	
	0.00	
Less: Transfer to Inventories		
	0.00	
<u>NOTE 18: EMPLOYEES BENEFIT EXPENSES</u>		
Employee Benefit Expenses	0.00	
	0.00	
<u>NOTE 19: FINANCE COST</u>		
Bank Charges	0.00	
Interest on Loan Taken	0.00	
	0.00	
<u>NOTE 20: OTHER EXPENSES</u>		
Rates & Taxes		
Audit Fees	2.50	
Filing Fees	0.00	
Travelling Expenses	0.00	
Misc Expenses	0.00	
Legal Expenses	0.00	
Professional Fee	2.50	
	5.00	



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COMPUTATION OF TOTAL INCOME FOR A.Y 2024-25

	Amount ₹	Amount ₹
<u>BUSINESS INCOME</u>		
Net Profit before tax As per Profit & Loss A/c	3,142.64	
<u>Add</u> : Expenses treated separately/Disallowed	0.00	
	3,142.64	
<u>Less</u> : Income treated separately/Expenses Allowed	0.00	
Gross Total Income		3,142.64
Rounded off U/s 288A		3,140.00
Taxable Income		3,140.00
<u>COMPUTATION OF TAX</u>		
Income Tax @ 30%		942.00
<u>Add</u> : Health & Education Cess @ 4%		37.68
		979.68
<u>Less</u> : TDS A.Y 24-25		397.00
Tax Payable		582.68
Rounded Off		580.00



RDB MEWA TOWNSHIP LLP

Statement of Significant Accounting Policies for the year ended March 31, 2024

1. Significant Accounting Policies

This note provides a list of the significant accounting policies adopted in preparation of these statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

(a) Statement of compliance

The LLP's Financial statements comply in all material respects with Indian Accounting Standards (Ind AS) issued by the Institute of Chartered Accountants of India.

The LLP's financial statements are prepared in compliance with the Accounting Standards, but these performance financial statements are prepared in compliance to the Ind AS for the purpose of consolidation of these financial statements with those of the parent entity.

(b) Functional and presentation currency

These financial statements are presented in Indian Rupees (₹), which is also the functional and presentation currency of the LLP.

(c) Basis of measurement

These financial statements are prepared under the historical cost convention on the accrual basis except for Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments).

(d) Use of estimates and judgments

The preparation of the LLP's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Estimates and underlying assumptions are reviewed on an ongoing basis. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. The application of accounting policies that require critical accounting estimates involving complex and subjective judgments and the use of assumptions in these financial statements have been disclosed below. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. The changes in the estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

II) Revenue from contract with customer

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the LLP expects to be entitled in exchange for those goods or services. Revenue is measured at the fair value of the consideration received or receivable, net of returns, discounts, volume rebates, and goods and service tax. The LLP recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the LLP regardless of when the payment is being made.

The specific recognition criteria described below must also be met before revenue is recognised.

Sale of Products

Revenue from sale of products is recognized when the LLP transfers the control of goods to the customer as per the terms of contract. The LLP considers whether there are other promises in the contract that are separate performance obligations to which a portion of the transaction price needs to be allocated. In determining the transaction price, the LLP considers the effects of variable consideration, the existence of significant financing component, non-cash considerations and consideration payable to the customer (if any).

Variable consideration in the form of volume rebates is recognised at the time of sale made to the customers and are offset against the amounts payable by them.

Contract Balances

Trade Receivables

A receivable represents the LLP's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due).

Refund Liabilities

A refund liability is the obligation to refund some or all of the consideration received (or receivable) from the customer and is measured at the amount the LLP ultimately expects it will have to return to the customer. The LLP updates its estimates of refund liabilities (and the corresponding change in the transaction price) at the end of each reporting period.

All other income are recognized on accrual basis.



RDB MEWA TOWNSHIP LLP

Statement of Significant Accounting Policies for the year ended March 31, 2024

III) Property, Plant & Equipment

Property, plant and equipment are stated at acquisition cost, less accumulated depreciation and accumulated impairment loss, if any. The cost of Property, Plant & Equipment comprises of its purchase price, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use. Interest and other financial charges on loans borrowed specifically

IV) Intangible Assets

Intangible Assets acquired separately are measured on initial recognition at cost. Intangible Assets acquired in a business combination is valued at their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any.

The useful lives of Intangible Assets are assessed as either finite or indefinite.

Intangible Assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an Intangible Asset with a finite useful life are reviewed at the end of each reporting period. The amortization expense on Intangible Assets with finite lives is recognized in the Statement of Profit & Loss. The LLP amortizes intangible assets over their estimated useful lives using the straight line method.

Intangible Assets with indefinite useful lives are not amortized, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit & Loss when the asset is derecognized.

V) Inventories

Inventories are valued at cost except for saleable scraps, whose cost is not identifiable, which are valued at estimated net realisable value. Closing stock has been valued on cost basis. Cost comprises expenditure incurred in the normal course of business in bringing such inventories to its location and includes, where applicable, appropriate overheads based on normal level of activity.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

VI) Provisions and Contingent Liabilities

Provisions are recognised when the LLP has a present obligation (legal or constructive) as a result of a 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.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

VII) Cash and Cash Equivalents

Cash and Cash Equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

VIII) Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

IX) Income Taxes

The Income Tax charge is calculated on the basis of the tax laws enacted at the end of the reporting period. The LLP establishes provisions where appropriate on the amounts expected to be paid to the tax authorities.



Notes to the financial statements for the year ended 31st March 2024

X) **Financial Risk Management**

The LLP's Activities expose it to liquidity risk and credit risk operational and business risk. The sources of risks which the LLP is exposed to and how the LLP manages the risk is as follow:

X) **Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. In the case of LLP market risk primarily impact financial instruments measured at fair value through profit or loss

Interest rate risk that the fair value of future cash flows of a financial instrument with fluctuate because of change in market interest rates. The LLP has exposure to the risk of changes in market interest rate

Credit Risk

Credit risk is the risk that the counterparty will not meet its obligations under a financial instrument or a customer contract leading to a financial loss

Liquidity risk

Liquidity risk is defined as the risk that the LLP will not be able to settle or meet its obligations on time or at a reasonable price. The LLP manages its liquidity requirement by analysing the maturity pattern of the LLP's cash flow of financial assets and financial liabilities. the LLP's objective is to maintain a balance between continuity of funding and flexibility

XII) **Related Party disclosures**

Description of Relationship	Name of related parties
Designated Partner	RDB Realty & Infrastructure Ltd-51%
Designated Partner	Mewa Realty LLP-49%

Related Party Transaction

Current Year

Capital Introduce (Fixed + Current)

RDB Realty & Infrastructure Ltd	8500000.00
Mewa Realty LLP	7763300.00

Closing Current Capital

RDB Realty & Infrastructure Ltd	8873722.44
Mewa Realty LLP	7828798.2

XIII) **Contigent Liabilities**

The LLP has no contigent Liabilites.

Corresponding figure of the previous year have been re-grouped wherever necessary to confirm to current year's figures.

IN TERMS OF OUR REPORT OF EVEN DATE

As per our report of event date

For R K BHATTER & CO.

Chartered Accountant
(FRN: 322247E)



RAVI KUMAR BHATTER

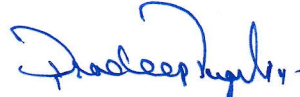
Proprietor
Membership No.: 051585

Place : Kolkata
Dated : 02/05/2024

RDB MEWA TOWNSHIP LLP



Pankaj Kajaria
Designated Partner
DIN: 00654777



Pradeep Kumar Pugalia
Designated Partner
DIN: 00501351

