



# S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

(FORMERLY S K AGRAWAL AND CO)  
CHARTERED ACCOUNTANTS  
LLPIN – AAV-2926  
FRN- 306033E/E300272

SUITE NOS : 606-608  
THE CHAMBERS, OPP. GITANJALI STADIUM  
1865, RAJDANGA MAIN ROAD, KASBA  
KOLKATA - 700 107  
PHONE : 033-4008 9902/9903/9904 / 9905  
Website : [www.skagrwal.co.in](http://www.skagrwal.co.in)  
EMAIL : [Info@skagrwal.co.in](mailto:Info@skagrwal.co.in)

## INDEPENDENT AUDITOR'S REPORT

To The Partners of **Srijan Residency LLP**

### Opinion

We have audited the accompanying financial statements of **Srijan Residency LLP** ("the firm"), which comprise the Balance Sheet as at **March 31, 2021** and the Statement of Profit and Loss for the year then ended and notes to the financial statement, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of the firm are prepared, in all material aspects, in accordance with the Limited Liability Partnership Act, 2008 and Limited Liability Partnership Rules, 2009 (as amended) and also give a true and fair view of the financial position of the firm as at March 31, 2021 and of its financial performance for the year ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs). 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 together with the critical requirements that are relevant to our audit of financial statements and the Rules there under and we have fulfilled our ethical responsibilities in accordance with the 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.

### Emphasis of Matter

We draw attention to Note 11 of the financial statements regarding the impact of COVID-19 on the financial statements. The firm has considered the possible effects that may result from the pandemic relating to COVID-19. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the firm, as at the date of approval of these financial statements has used internal and external sources of information including credit reports and related information and economic forecasts. The impact of COVID-19 on the firm's financial statements may differ from that estimated as at the date of approval of these financial statements and the firm will continue to closely monitor any material changes to future economic conditions.

Our opinion is not modified in respect of this matter.

### Other Matter

The financial statements of the firm for the year ended 31<sup>st</sup> March, 2020 has been audited by another auditor who has expressed an unmodified opinion on those statements dated 4<sup>th</sup> November, 2020.





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## 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 firm in accordance with Accounting Standards and accounting principles generally accepted in India. This responsibility also includes design, implementation and maintenance of adequate internal controls 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.

In preparing the financial statements, the management 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.

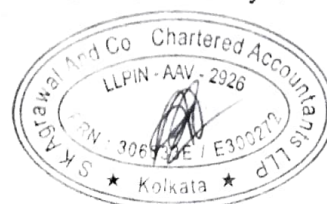
Those charged with governance are responsible for overseeing the firm's financial reporting process.

## Auditor's Responsibility for 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 scepticism 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are







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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 Company 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 possible that the economic decisions of a reasonably knowledgeable user of the financial statement 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.

### We further report that:

- 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.
- In our opinion, proper books of account as required by law have been kept by the firm so far as it appears from our examination of those books.
- The Balance Sheet, and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- In our opinion the aforementioned Financial Statements comply with the Accounting Standards to the extent applicable.

For S K Agrawal and Co Chartered Accountants LLP

Chartered Accountants

Firm Registration No. 306033E/E300272

Place - Kolkata

Date - December 21, 2021

UDIN - 21301571AAAMV4778



  
Vivek Agarwal

Partner

Membership No. - 301571

**SRIJAN RESIDENCY LLP**  
 FORMERLY KNOWN AS " SRIJAN RESIDENCY PRIVATE LIMITED"  
 36/1A, ELGIN ROAD, KOLKATA-700 020  
 LLPIN : AAH-2815  
 Email Id: [accounts@srijanrealty.com](mailto:accounts@srijanrealty.com)

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2021

PARTICULARS	SCHEDULE	(Amount in Rs.)	
		AS AT 31/03/2021	AS AT 31/03/2020
<b>CONTRIBUTION AND LIABILITIES</b>			
<b>PARTNER'S FUND</b>			
<b>I) CONTRIBUTION</b>			
Fixed Capital	A	1,00,000	1,00,000
Floating Capital	II	53,99,20,286	5,48,723
<b>CURRENT LIABILITIES</b>			
Current Liabilities	B	14,41,113	7,080
TRADE PAYABLES	C	91,23,580	-
<b>TOTAL</b>		<b>55,05,84,979</b>	<b>6,55,803</b>
<b>ASSETS</b>			
FIXED ASSETS	D	12,39,469	-
<b>NON CURRENT ASSETS</b>			
Investment	E	3,99,031	3,99,031
Long Term Loan & Advances	F	39,91,43,465	-
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>			
Cash & Bank Balances	G	33,88,136	21,572
Short Term Loans & Advances	H	2,36,586	2,35,200
Inventories		14,61,78,291	-
<b>TOTAL</b>		<b>55,05,84,978</b>	<b>6,55,803</b>
<b>ACCOUNTING POLICIES &amp; NOTES TO ACCOUNTS</b>			

IN TERMS OF OUR REPORT OF EVEN DATE

For SRIJAN RESIDENCY LLP

For S K AGARWAL and Co Chartered Accountants - LLP

Chartered Accountants  
 Firm Regn No. 300033E/E300272

*Agarwal*

**Vivek Agarwal**  
 Partner  
 Membership No. 301571

SRIJAN RESIDENCY LLP

*P. Agarwal*

Chartered Accountant/Audited Signatory

**Pawan Kumar Agarwal**  
 (DIN No. 00206927)  
 Designated Partner

SRIJAN RESIDENCY LLP

*Ram Naresh Agarwal*

Chartered Accountant/Audited Signatory

**Ram Naresh Agarwal**  
 (DIN No. 00206676)  
 Designated Partner

Place : Kolkata

Date : 21 DEC 2021



**SRIJAN RESIDENCY LLP**  
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**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH 2021**

(Amount in Rs.)

PARTICULARS	SCHEDULE	YEAR ENDED 31/03/2021	YEAR ENDED 31/03/2020
<b>INCOME</b>			
Transferred to Investment in Land		-	12,350
Interest Received		32,005	-
Interest on Income Tax Refund		-	45
		<b>32,005</b>	<b>12,395</b>
<b>EXPENDITURE</b>			
Construction & Other expenses	I	79,738,563	-
Changes In Inventories	J	(79,738,563)	-
Administrative Expenses	K	39,826	12,395
		<b>39,826</b>	<b>12,395</b>
<b>PROFIT/(LOSS) BEFORE TAX</b>		<b>(7,821)</b>	<b>-</b>
Less : Provision for Income Tax		-	-
<b>PROFIT/(LOSS) AFTER TAX</b>		<b>(7,821)</b>	<b>-</b>
<b>PROFIT/(LOSS) CARRIED FORWARD TO PARTNERS CAPITAL A/C</b>		<b>(7,821)</b>	<b>-</b>
<b>ACCOUNTING POLICIES &amp; NOTES TO ACCOUNTS</b>	L		

IN TERMS OF OUR REPORT OF EVEN DATE

For S K AGARWAL and Co Chartered Accountants - LLP  
 Chartered Accountants  
 Firm Regn No. 306033E/E300272

*Agarwal*  
 Vivek Agarwal  
 Partner  
 Membership No. 301571

Place : Kolkata

21 DEC 2021



For SRIJAN RESIDENCY LLP

*Agarwal*  
 Pawan Kumar Agarwal  
 Designated Partner  
 (DIN No. 00206927)  
 Designated Partner

*Agarwal*  
 Ram Naresh Agarwal  
 Designated Partner  
 (DIN No. 00206676)  
 Designated Partner

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LLPIN : AAH-2815

Email Id: [accounts@srijanrealty.com](mailto:accounts@srijanrealty.com)

Schedules annexed to & forming part of the Statement of accounts as at 31st March, 2021		AS AT 31/03/2020	Capital introduced during the year	Withdrawals during the year	Profit/Loss for the F.Y 2020-21	AS AT 31/03/2021
PARTICULARS		Profit Sharing Ratio				
<b>SCHEDULE - A : PARTNER'S CONTRIBUTION</b>						
<b>DI FIXED CAPITAL</b>						
Srijan Realty Pvt. Ltd.	50.00%	99,000	-	49,000		50,000
Shyam Sunder Agarwal	12.50%	1,000	11,500			12,500
Ram Naresh Agarwal	12.50%		12,500			12,500
Pawan Kumar Agarwal	12.50%		12,500			12,500
Vinod Kumar Agarwal	12.50%		12,500			12,500
	100.00%	1,00,000	49,000	49,000		1,00,000
<b>DI FLOATING CAPITAL</b>						
Srijan Realty Pvt. Ltd.	-	5,32,045	53,93,79,384		3,911	53,99,07,519
Shyam Sunder Agarwal	-	16,678			978	15,700
Ram Naresh Agarwal					978	(978)
Pawan Kumar Agarwal					978	(978)
Vinod Kumar Agarwal					978	(978)
		5,48,723	53,93,79,384		7,821	53,99,20,286



*P. Agarwal*  
 P. Agarwal  
 Srijan Realty Pvt. Ltd.

*Ram Naresh Agarwal*  
 Ram Naresh Agarwal  
 Srijan Realty Pvt. Ltd.

Chartered Accountant

Chartered Accountant



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## SCHEDULE D: FIXED ASSETS

DESCRIPTION	Rate of Depreciation	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		As on 01.04.2020	Addition	Deduction for Sales/ Adjustment	Total as on 31.03.2021	As on 01.04.2020	Provided during the Year	Deduction for Sales/ Adjustments	Total as on 31.03.2021	As on 31.03.2021	As on 31.03.2020
Furniture & Fixture	10%	-	11,85,036	-	11,85,036	-	325	-	325	11,84,711	-
COMPUTERS & ACCESSORIES	40%	-	57,400	-	57,400	-	2,642	-	2,642	54,758	-
<b>Total</b>		-	<b>12,42,436</b>	-	<b>12,42,436</b>	-	<b>2,967</b>	-	<b>2,967</b>	<b>12,39,469</b>	-



PK

SRIJAN RESIDENCY LLP  
Chartered Accountants, Kolkata

P. N. Agnihotri

Designated Partner, Srijan Residency LLP

SRIJAN RESIDENCY LLP  
Chartered Accountants, Kolkata  
Ranjan Kumar Ghosh  
Designated Partner, Srijan Residency LLP

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<b>PARTICULARS</b>	<b>(Amount in Rs.)</b>	
	<b>AS AT 31/03/2021</b>	<b>AS AT 31/03/2020</b>
<b><u>SCHEDULE - B : CURRENT LIABILITIES</u></b>		
Audit Fees Payable	27,625	7,080
Salary Payable	2,56,594	-
Provision For Bonus	70,465	-
Provision For Leave Pay	11,275	-
Provision For Gratuity	14,279	-
Retention Money	1,83,974	-
Outstanding Liabilities for Expenses	1,75,046	-
<b>Reimbursement for Expenses</b>		
Srijan Realty Pvt. Ltd.	42,913	
Statutory Liabilities	6,58,942	-
	<b>14,41,113</b>	<b>7,080</b>
<b><u>SCHEDULE - C : Trade Payable</u></b>		
Sundry Creditor for Material	34,00,150	-
Sundry Creditor for Others	57,23,430	-
	<b>91,23,580</b>	-
<b><u>SCHEDULE-E:- INVESTMENT</u></b>		
<b>Investment in Land</b>		
<b>Nilkuthi Land</b>		
Opening Balance		3,86,681
Add: Addition during the Year	3,99,031	-
	-	-
Add: Expenses Capitalised during the year	3,99,031	3,86,681
		12,350
	<b>3,99,031</b>	<b>3,99,031</b>
<b><u>SCHEDULE F: LONG TERM LOAN &amp; ADVANCES</u></b>		
Refund Depositable Against JDA	35,33,36,415	-
Adjusted Amount Against Revenue Sharing	4,32,99,168	-
Advance for Expenses	2,08,192	-
Advance against Creditors	16,29,998	-
Security Deposit	8,310	-
<b>Reimbursement for Expenses</b>		
Janki Industries Pvt Ltd	4,45,150	
Survidhi Niwas Pvt Ltd	2,16,232	
	<b>39,91,43,465</b>	-
<b><u>SCHEDULE - G : CASH &amp; BANK BALANCES</u></b>		
Cash in Hand (As certified by Management)	13,696	13,696
Balance with scheduled Bank :		
- In Current Account (Punjab & Sind Bank) A/c No. 2183	2,08,494	7,876
-ICICI- Srijan Residency - 777705654377	31,65,947	-
	<b>33,88,136</b>	<b>21,572</b>
<b><u>SCHEDULE H: SHORT TERM LOAN &amp; ADVANCES</u></b>		
Balance with Revenue Authorities		
TDS Receivable	2,35,200	2,35,200
TCS AY 2021-22	1,386	-
	<b>2,36,586</b>	<b>2,35,200</b>



PR  
**P. Agal**  
 Designated Partner / Chartered Accountant

SRIJAN RESIDENCY LLP  
**Ranjan Agal**  
 Designated Partner / Chartered Accountant



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LLPIN : AAH-2815

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PARTICULARS	(Amount in Rs.)	
	AS AT 31/03/2021	AS AT 31/03/2020
<b>SCHEDULE I: CONSTRUCTION &amp; OTHER EXPENSES</b>		
Labour & Other charges	3,867,286.38	-
Salary & Wages	977,555.64	-
Staff Welfare	4,145.00	-
Advertisement Expenses	141,600.00	-
Architect Fees	11,607,605.00	-
Searching Expenses	103,955.00	-
Depreciation & other Amortization Expenses	2,967	-
Testing Charges	1,410,702.00	-
Rate Difference	21,119.04	-
Rates & Taxes	53,173,447.00	-
Hardware & Sanitary Expenses	4,195.00	-
Business Promotion & Marketing Expenses	670,560.67	-
Consultancy Fees	6,498,260.78	-
Contribution for Community Festival	13,000.00	-
Cleaning & Maintenance Expense	28,110.00	-
Incidental Expenses	5,500.00	-
LRD Expenses	23,400.00	-
Electricity Expenses	27,256.29	-
Puja Expenses	135,439.00	-
Transportation & Conveyance Charges	75,525.90	-
Machine Hire Expenses	434,005.00	-
Motor Car Expenses	2,962.00	-
Other Charges	368,396.51	-
Daily Wages Labour Charges	141,570.00	-
	<b>79,738,562.85</b>	
<b>SCHEDULE J: Changes in Inventories</b>		
<b>Inventories</b>		
<b>Raw Material</b>		
Opening Balance	-	-
Raw Material during the year	5,489,857.91	-
Less : Closing Balance	5,489,857.91	-
Changes in Inventory	-	-
<b>Work In Progress</b>		
Transfer from Srijan Realty Pvt Ltd.	56,884,202.18	-
Less : Closing Balance	136,622,764.77	-
Changes in inventory	(79,738,562.59)	-
	<b>(79,738,562.59)</b>	<b>-</b>
<b>SCHEDULE K: ADMINISTRATIVE &amp; OTHER EXPENSES</b>		
Audit Fees	29,500.00	7,080.00
Bank Charges	1,497.26	64.90
Canteen Expenses	777.40	-
Filing Fees	200.00	100.00
General Expenses	1,013.30	-
Legal Expenses	99.50	-
Printing & Stationery	462.00	-
Professional & Consultancy Charges	150.00	500.00
Professional Tax	2,500.00	2,500.00
Trade License Fees	2,150.00	2,150.00
Travelling Expenses	1,425.20	-
Xerox Expense	51.50	-
	<b>39,826.16</b>	<b>12,394.90</b>



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*P. N. Agal*  
 Designated Partner / Authorized Signatory

SRIJAN RESIDENCY LLP  
*Renu Anand*  
 Designated Partner / Authorized Signatory

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Email Id: accounts@srijanrealty.com

**Schedule-L: Significant Accounting Policies and Notes to Accounts**

**i) LLP Overview**

Srijan Residency LLP (the LLP) was incorporated with Registrar of Companies on 31st August, 2016 by way of conversion from Private Limited Company to Limited Liability Partnership as mutually agreed upon by the shareholders of the erstwhile Company. The Contribution of the LLP by the partners have been in the same proportion of their shareholding in the erstwhile Company.

**ii) Basis of Preparation of Financial Statement**

- 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).

**iii) Fixed Assets & Depreciation**

Property, plant & equipment are carried at cost, less accumulated depreciation and accumulated impairment losses. Direct cost are capitalized until such assets are ready to use. Capital work in Progress comprises the cost of Fixed Asset that are not ready for their intended use at the reporting date. Property, plant & equipment include spare, stand-by-equipment and servicing equipment which are expected to be used for twelve months and meets the recognition criteria of Property, plant & equipment.

Intangible assets are recognised only if it is probable that the future economic benefits that are attributable to the assets will flow to the enterprise and the cost of assets can be measured reliably. The intangible assets are carried out at the cost less accumulated amortization and accumulated impairment losses, if any.

Depreciation - Depreciation on property, plant & equipment is provided to the extent of the depreciable amount on pro-rata basis over the useful life of respective assets as prescribed under Schedule II of the Companies Act, 2013.

**iv) Investment**

Long Term Investments are valued at cost. Expenses incurred during the year have been transferred to Investment in Land proportionately. During the year the investment in land (Baghmari) has been sold and the remaining cost of unsold flat and have been retained in the Investment Value of the said Land.

**v) Inventories**

Raw Material is carried out at cost or NRV whichever is lower.

Construction Work-in-Progress on the Multistoried Buildings under construction is carried over at cost incurred. Cost is inclusive of direct expenses and allocated overheads net of incidental income.

**vi) Revenue Recognition**

i) Revenue from the ongoing construction work is recognised under the Percentage of Completion(POC) method. The stage of completion under the POC method is measured on the basis of actual cost incurred to the estimated cost of project. Cost incurred includes Cost of Land, Construction & development cost of project under execution subject to actual cost incurred being 25% or more of the total estimated cost of projects. The estimates including those of technical nature in

ii) The Sales is recognized at the point of handing over of the possession of the constructed space.

vii) Interest on Capital has not been provided/paid as per terms of Limited Liability Partnership Deed as mutually agreed upon amongst the partners.

SRIJAN RESIDENCY LLP

P. N. Agarwal

Designated Partner / Authorized Signatory

SRIJAN RESIDENCY LLP

Ram Narain Agarwal

Designated Partner / Authorized Signatory



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**Schedule-L : Significant Accounting Policies and Notes to Accounts**

**viii) Contingent Liabilities**

A provision is created when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

(ix) The erstwhile Company "Srijan Residency Private Limited" along with others had entered into Joint Development Agreement on 1st April, 2014 with Developer Raintree Enclave LLP for the development of Baghmari Land.

x) As Srijan Residency LLP belongs to Level 4 the following Accounting Standard are not applicable :  
AS 3 , AS14, AS 17, AS 18, AS 20, AS 21, AS 23, AS 24, AS25 , AS 27 & AS 28.

xi) The outbreak of coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company has made a detailed assessment of its liquidity position for the next one year and of the recoverability and carrying values of its assets as on 31st March 2021, and has concluded that there are no material adjustments required in the financial statements.  
Based on facts and circumstances existing as on 31st March 2021, the Company does not anticipate any material uncertainties which may affect its ability to continue as a going concern.  
The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial statements and the Company will continue to closely monitor any material changes to future economic conditions.

xii) The company not required to contribute to provident fund.  
Provision has been made in respect of retirement benefit.

xiii) Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

For S K AGARWAL and Co Chartered Accountants - LLP  
Chartered Accountants

Firm Regn No. 306033E/1300272

Vivek Agarwal  
Partner

Membership No. 301571

Place : Kolkata

Date : 21st December, 2021

For SRIJAN RESIDENCY LLP

*Pawan Kumar Agarwal*  
Designated Partner/Authorized Signatory

Pawan Kumar Agarwal  
(DIN No. 00206927)  
Designated Partner

For SRIJAN RESIDENCY LLP

*Ram Naresh Agarwal*  
Designated Partner/Authorized Signatory

Ram Naresh Agarwal  
(DIN No. 00206676)  
Designated Partner

