

**ANNUAL REPORT
AND
ACCOUNTS
FOR
THE YEAR ENDED
31ST MARCH 2023**

M/s. VIGHNESHWARA DEVELOPERS LLP
Silicate Factory Road, Ashirwad Bhawan, Durga Mandir,
Ushagram, Post: Asansol-713303, Dist: Burdwan (WB)
(LLP Identification No AAD-6383)

Audited by:
P. K. Kedia & Co.
Chartered Accountants
46 G. T. Road, Durga Market
Post: Asansol-713301, Dist: Burdwan (WB)
Phone Nos: 0341-2282303, 9434025195
E-mail: pkkedia1@rediffmail.com

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENTAssessment
Year
2023-24[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

PAN	AAMFV6126G		
Name	VIGNESHWARA DEVELOPERS LLP		
Address	ASHIRWAD BHAWAN, SILICATE FACTORY ROAD, USHAGRAM, ASASNOL , ASANSOL , 32-West Bengal, 91-INDIA, 713303		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	610097370220723
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	27,920
	Book Profit under MAT, where applicable	3	0
	Adjusted Total income under AMT, where applicable	4	27,920
	Net tax payable	5	8,711
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	8,711
	Taxes Paid	8	8,712
(+) Tax Payable /(-) Refundable (7-8)	9	(-) 1	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return submitted electronically on 22-Jul-2023 15:43:09 from IP address 103.252.164.175
and verified by VINAY KUMAR SHARMA having PAN BDLPS2486R on 22-Jul-2023
using paper ITR-Verification Form /Electronic Verification Code 7UXELDNZKI generated through Aadhaar
OTP mode

System Generated

Barcode/QR Code



AAMFV6126G056100973702207239c4dd2a7ca61f92d1e2194602d040a1cad65432f

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Vigneshwara Developers LLP

Vinay Kumar Sharma

Partner

VIGNESHWARA DEVELOPERS LLP

Balance Sheet as at 31st March, 2023

Particulars	Note No	For the year ended 31st March, 2023	For the year ended 31st March, 2022
I. LIABILITIES			
(1) Capital Account			
(a) Partners Capital Account	1	1,910,000.00	1,910,000.00
(b) Reserve & Surplus	2	2,606,062.62	2,606,062.62
(c) Partners Fluctuating Capital Account	3	5,745,604.90	5,126,396.82
(2) Non-Current Liabilities			
(a) Long-term borrowings	4	39,370,529.00	46,929,814.00
(3) Current Liabilities & Provisions			
(a) Trade payables	5	773,807.00	907,601.11
(b) Other current liabilities	6	3,028,995.67	2,699,896.90
Total		53,434,999.19	60,179,771.45
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets	7	358,814.29	492,077.77
(b) Non-current investments	8	150,000.00	150,000.00
(2) Current assets			
(a) Inventories	9	43,080,142.14	41,312,300.00
(b) Trade Recievables	10	2,797,534.00	2,587,253.00
(c) Cash and cash equivalents	11	838,372.76	13,016,977.68
(d) Short-term loans and advances	12	6,210,136.00	2,621,163.00
Total		53,434,999.19	60,179,771.45

Notes on Accounts

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In terms of our Report of even date

For P. K. KEDIA & CO.

(S. K. Agarwal, FCA)

Partner

Chartered Accountants



Place : Asansol

Date : This the 21st day of July, 2023

Vigneshwara Developers LLP

Vinay Kumar Sharma
Partner

Vigneshwara Developers LLP

Bened K. Sharma
Partner

Vigneshwara Developers LLP

Vinay Kumar Sharma
Partner

VIGNESHWARA DEVELOPERS LLP

Profit and Loss statement for the year ended 31st March, 2023

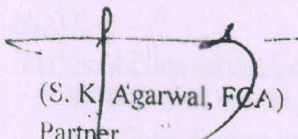
Particulars	Note No	For the year ended 31st March, 2023	For the year ended 31st March, 2022
I. Revenue from operations	13	4,751,400.00	46,675,471.00
II. Other Income		14,192.00	-
III. Total Revenue (I+II)		4,765,592.00	46,675,471.00
IV. Expenses:			
(a) Materials consumed, Land Purchase & other direct expenses		2,021,086.03	21,795,729.11
(b) Changes in Inventories	14	(1,767,842.14)	16,999,694.15
(c) Employee benefit expenses	15	464,600.00	341,600.00
(d) Financial costs	16	2,916,906.73	4,101,303.00
(e) Depreciation and amortization expense	7	88,856.69	105,659.36
(f) Other expenses	17	414,065.61	548,925.68
(g) Partner's Remuneration		600,000.00	600,000.00
Total Expenses		4,737,672.92	44,492,911.30
V. Profit/(loss) before tax (II - III)		27,919.08	2,182,559.70
VI. Provision for Income Tax - Current Year		8,711.00	785,438.00
VII. Short Provision of Income Tax for earlier year		-	52,775.00
VIII. Profit/(Loss) for the period after tax (IV-V)		19,208.08	1,344,346.70
IX. Net Profit transferred to Partner's fluctuating capital A/c		19,208.08	1,344,346.70

Notes on Accounts

18

In terms of our Report of even date

For P. K. KEDIA & CO.


(S. K. Agarwal, FCA)
Partner
Chartered Accountants



Place : Asansol

Date : This the 21st day of July, 2023

Vigneshwara Developers LLP
✓ Vinay Kumar Sharma
Partner

✓ Binod K. Sharma
Partner

Vigneshwara Developers LLP

Vinay Kumar Sharma
Partner

P K KEDIA & CO

CHARTERED ACCOUNTANTS

46, G. T. Road, Durga Market
Post: ASANSOL 713301
Dist. Paschim Burdwan (WB)
Ph: (0341) 2282303, 9434025195
E-mail: pkkedia1@gmail.com

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the LLP as at 31st March, 2023, and its Profit and Loss for the period ended on that date.

Report on Other Legal and Regulatory Requirements

We 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 purpose of our audit;
- In our opinion, proper books of account have been kept by the LLP 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 aforesaid financial statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India.

For P. K. KEDIA & CO.
Chartered Accountants
Firm Regn. No. 318048E


(S. K. Agarwal, FCA)
Partner
Membership No. 058695



ICAI UDIN: 2305879566PRAL1688

Place: ASANSOL
Date: 21/07/2023...