

Independent Auditors' Report

To,
The Partners of
ARRJAVV FARMS AND PROJECTS LLP

Report on the Financial Statements

We have audited (Income Tax purpose) the accompanying financial statements of **ARRJAVV FARMS AND PROJECTS LLP**, which comprise the Balance Sheet as at March 31, 2023, and the Profit and Loss Account and for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give 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 issued by the Institute of Chartered Accountants of India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding the assets of the LLP and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgement and estimates that are reasonable and prudent; and design, implementation and maintenance of internal control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

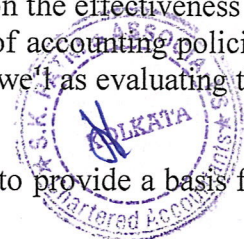
Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the LLP's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the LLP's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



S.K. Patni & Associates

Chartered Accountant

Opinion

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, 2008 and Limited Liability Partnership Rules, 2009 (as amended) in the manner so required and give true and fair view in conformity with the conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the firm as at March 31, 2023; and
- b) in the case of the Statement of Profit and Loss, of the Loss for the year ended on that date;

Report on other Legal and Regulatory requirements

We report that:

- a) We have sought and obtained all the information and explanations which are best to our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by LLP so far as it appears from our examinations of these books.
- c) The balance sheet and the statement of Profit and Loss with this report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India.



Place: Kolkata
Date: 28/08/2023

For **S.K. Patni & Associates**
Chartered Accountants
Firm Registration No. 323085E

Proprietor
Membership No. - 057339
UDIN-23057339BGYGMU3830

ARRJAVV FARMS AND PROJECT LLP

54A, SARAT BOSE ROAD, 5TH FLOOR, KOLKATA-700 025

BALANCE SHEET AS AT 31.03.2023

Liabilities	Schedule	Amount As At 31/03/2023	Amount As At 31/03/2022	Assets	Schedule	Amount As At 31/03/2023	Amount As At 31/03/2022
Capital Account				Construction WIP			
Partner's Capital Account	1	10,00,000.00	10,00,000.00	Land		4,46,50,411.00	4,02,50,424.00
Partner's Current Account	2	2,00,25,005.20	1,81,87,716.00	Work In Progress		71,84,508.00	25,70,239.00
Secured Loan	3	7,56,824.00	-	Fixed Assets		8,63,313.00	-
Unsecured Loan	4	3,07,84,606.00	2,44,40,885.00	FD With HDFC Bank		25,802.00	-
Current Liabilities	4	1,21,608.00	2,07,454.00	Loan & Advances	5	2,50,000.00	1,00,769.00
				Cash & Bank Balances			
				Cash in Hand		1,50,999.00	82,734.00
				Bank Balance		(4,36,989.80)	8,31,889.00
		5,26,88,043.20	4,38,36,055.00			5,26,88,043.20	4,38,36,055.00

ARRJAVV FARMS AND PROJECT LLP

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Harsika

Designated Partner

ARRJAVV FARMS AND PROJECT LLP

AP Abhishek Saha

Designated Partner



ARRJAVV FARMS AND PROJECT LLP

54A, SARAT BOSE ROAD, 5TH FLOOR, KOLKATA-700 025

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2023

PARTICULARS	Schedule	For The Year Ended 31/03/2023	For The Year Ended 31/03/2022	PARTICULARS	Schedule	For The Year Ended 31/03/2023	For The Year Ended 31/03/2022
To, Other Expenses	6	6,040.00	5,890.00	By, Income From Operation		803.00	55.00
		6,040.00	5,890.00	By, Loss T/f to Profit & Loss Appropriation Account		5,237.00	5,835.00
						6,040.00	5,890.00

PROFIT & LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31.03.2023

PARTICULARS	Sharing Percentage	For The Year Ended 31/03/2023	For The Year Ended 31/03/2022	PARTICULARS	Sharing Percentage	For The Year Ended 31/03/2023	For The Year Ended 31/03/2022
To, Loss Transferred from Profit & Loss Account		5,237.00	5,835.00	Net Loss Transferred to Current A/C :			
		5,237.00	5,835.00	Hiramani Jain	10.00%	523.70	583.50
				Harsh Kumar Jain	10.00%	523.70	583.50
				Deepali Poddar	20.00%	1,047.40	1,167.00
				Shriti Agarwal	20.00%	1,047.40	1,167.00
				Abhishek Poddar	20.00%	1,047.40	1,167.00
				Suchait Patni	20.00%	1,047.40	1,167.00
			5,835.00			5,237.00	5,835.00



ARRJAVV FARMS AND PROJECT LLP

HJ

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Designated Partner

ARRJAVV FARMS AND PROJECT LLP

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Designated Partner

ARRJAV FARM AND PROJECT LLP

54A, SARAT BOSE ROAD, KOLKATA - 700025

ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

SCHEDULE: "1" OF PARTNER'S CAPITAL ACCOUNT

Sl. No.	Name of the Partner	Profit Sharing Ratio (%)	Opening As On 01/04/2022	Addition During The Year	Withdrawal During The Year	Closing As On 31/03/2023
			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
1	Hiramani Jain	10.00%	1,00,000.00	-	-	1,00,000.00
2	Harsh Kumar Jain	10.00%	1,00,000.00	-	-	1,00,000.00
3	Deepali Poddar	20.00%	2,00,000.00	-	-	2,00,000.00
4	Shriti Agarwal	20.00%	2,00,000.00	-	-	2,00,000.00
5	Abhishek Poddar	20.00%	2,00,000.00	-	-	2,00,000.00
6	Suchait Patni	20.00%	2,00,000.00	-	-	2,00,000.00
Total			10,00,000.00	-	-	10,00,000.00

SCHEDULE: "2" OF PARTNER'S CURRENT ACCOUNT

Sl. No.	Name of the Partner	Profit Sharing Ratio (%)	Opening As On 01/04/2021	Addition During The Year	Withdrawal During The Year	Share of Profit & Loss	Closing As On 31/03/2023
			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
1	Hiramani Jain	10.00%	(91,587.60)	91,587.60	-	(523.70)	(523.70)
2	Harsh Kumar Jain	10.00%	(10,41,587.60)	10,41,587.60	7,00,000.00	(523.70)	(7,00,523.70)
3	Deepali Poddar	20.00%	(2,03,175.20)	-	-	(1,047.40)	(2,04,222.60)
4	Shriti Agarwal	20.00%	85,28,441.80	6,11,213.00	-	(1,047.40)	91,38,607.40
5	Abhishek Poddar	20.00%	1,04,52,714.80	7,45,912.00	-	(1,047.40)	1,11,97,579.40
6	Suchait Patni	20.00%	5,42,909.80	52,226.00	-	(1,047.40)	5,94,088.40
Total			1,81,87,716.00	25,42,526.20	7,00,000.00	(5,237.00)	2,00,25,005.20



ARRJAVV FARMS AND PROJECT LLP

54A, SARAT BOSE ROAD, KOLKATA - 700025

	As at 31/03/2023	As at 31/03/2022
3		
<u>Unsecured Loan</u>	Amount (Rs.)	Amount (Rs.)
Alok Sethia HUF	10,32,277.00	-
Balaji Construction Pvt Ltd	27,81,163.00	26,16,334.00
Gangotri Commotrade Pvt Ltd	93,00,000.00	93,00,000.00
Navya Minerals Pvt Ltd	22,59,938.00	21,26,000.00
Neelachal Distributor Pvt Ltd	11,29,969.00	10,63,000.00
Prava Devi Saraogi	15,48,416.00	-
Pravesh Credit & Securities Pvt Ltd	53,72,795.00	50,54,370.00
Primax Fiscals Services Ltd	-	21,55,181.00
Salasar Metaliks Pvt Ltd	22,59,938.00	21,26,000.00
Sunshine Vintrade Pvt Ltd	51,00,110.00	-
	3,07,84,606.00	2,44,40,885.00
4		
<u>Current Liabilities</u>	Amount (Rs.)	Amount (Rs.)
TDS Payable	1,10,988.00	1,94,385.00
Audit Fees payable	10,620.00	7,080.00
Namita Gayen	-	2,994.00
Tapasi Sardar	-	2,995.00
	1,21,608.00	2,07,454.00
5		
<u>Loan & Advances</u>	Amount (Rs.)	Amount (Rs.)
Bidyut Karmakar	1,00,000.00	-
Banana Pixels	1,50,000.00	-
Sujata Ghosh		1,00,000.00
Registration Fee Refundable		769.00
	2,50,000.00	1,00,769.00
6		
<u>Other Expenses</u>	Amount (Rs.)	Amount (Rs.)
Audit Fees	3,540.00	3,540.00
ROC Filling Fees	150.00	-
General Expenses	150.00	150.00
Trade Licence	2,200.00	2,200.00
Total	6,040.00	5,890.00



ARRJAVV FARMS AND PROJECT LLP

HJ

Designated Partner

ARRJAVV FARMS AND PROJECT LLP

AP

Designated Partner