

DITYE INFRA LLP
 TOBACCO HOUSE 1 OLD COURT HOUSE CORNER 5TH FLOOR
 ROOM NO 523 KOLKATA Kolkata WB 700001 IN
 CIN:- AAQ-7258

Statement of Assets & Liabilities as on 31st March, 2023

Particulars	Note No	As at 31/03/2023 Amount (₹)	As at 31/03/2022 Amount (₹)
I. CONTRIBUTION & LIABILITIES			
(1) Partner's Funds			
a) Contribution	1	1,00,000.00	1,00,000.00
b) Reserves & Surplus (surplus being the profit/loss made during the year)	2	(3,00,450.00)	(1,33,025.00)
(2) Liabilities			
a) Secured Loans		-	-
b) Unsecured Loans	3	7,52,07,669.00	3,28,81,220.00
c) Short Term Borrowings		-	-
d) Creditors/Trade Payables - Advance From Customers		-	-
e) Other Liabilities (to specify)	4	5,91,885.00	3,78,646.00
f) Provisions			
(i) for Taxation		-	-
(ii) for Contingencies		-	-
(iii) for Insurance		-	-
(iv) Other Provisions (if any)		-	-
TOTAL		7,55,99,104.00	3,32,26,841.00
II. ASSETS			
a) Gross Fixed Assets		-	-
Less: Depreciation		-	-
Net Fixed Assets		-	-
b) Investments	5	2,32,79,546.00	3,31,26,108.00
c) Loans and Advances		-	-
d) Inventories		-	-
e) Debtors/Trade Receivables		-	-
f) Cash & Cash Equivalents	6	22,76,378.00	88,463.00
g) Other Assets (to specify)	7	5,00,43,180.00	12,270.00
TOTAL		7,55,99,104.00	3,32,26,841.00

DITYE INFRA LLP

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Jitendra
Designated Partner

Jitendra Kumar Nahata
 DIN No. 00025488
 Add:- 1, DR U N BRAHMACHARI
 STREET, PARK STREET
 KOLKATA - 700016
 Designated Partner

Nishchinth
Designated Partner

Nishchinth Jalan
 DIN No.00035774
 Add:- Stephen House , Room
 No. - 47, 3rd Floor 4 B.B.D Bag
 East, Kolkata - 700001
 Designated Partner

As per our report of even date.

FOR M. RAJ & ASSOCIATES
 (Chartered Accountants)

Manish Raj Chowdhary
(MANISH RAJ CHOWDHARY)
 (Proprietor)

M.No : 064936

Firm Reg No : 326179E

Date : 14/07/2023

Place : Kolkata

DITYE INFRA LLP

TOBACCO HOUSE 1 OLD COURT HOUSE CORNER 5TH FLOOR

ROOM NO 523 KOLKATA Kolkata WB 700001 IN

CIN:- AAQ-7258

Statement of Profit & Loss for the period from 1st April; 2022 to 31st March; 2023

Particulars	Note No	As at 31/03/2023 Amount (₹)	As at 31/03/2022 Amount (₹)
<u>INCOME</u>			
Gross Turnover		-	-
Less : Excise Duty		-	-
Net Turnover		-	-
Other Income (to specify)		-	-
Increase/(Decrease) in Stocks [including for raw materials, WIP & finished goods]		-	-
TOTAL		-	-
<u>EXPENSES</u>			
Raw Material Consumed		-	-
Purchase Made for Re-sale		-	-
Consumption of Stores and Spare Parts		-	-
Power and Fuel		-	-
Personnel Expenses		-	-
Administrative Expenses		-	-
Payment to Auditors		-	-
Selling Expenses		-	-
Insurance Expenses		-	-
Depreciation		-	-
Interest		-	-
Other Expenses	8	1,67,425.00	90,587.00
Profit Before Taxes		(1,67,425.00)	(90,587.00)
Current Tax		-	-
Deferred Tax		-	-
Prior Years Tax Adjustments		-	-
Profit After Taxes		(1,67,425.00)	(90,587.00)
Profit Transferred to Partner's account		-	-
Profit Transferred to Reserves & Surples		(1,67,425.00)	(90,587.00)

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(Chartered Accountants)

(MANISH RAJ CHOWDHARY)
(Proprietor)

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ROOM NO 523 KOLKATA Kolkata WB 700001 IN

CIN:- AAQ-7258

NOTE-1:-PARTNER'S FUNDS - CONTRIBUTION

PARTICULARS	31st MARCH,2023	31st MARCH,2022
	Amount (₹)	Amount (₹)
1st Partner: Nishchinth Jalan		
OP. Balance	40,000.00	40,000.00
Add:-Capital Introduced	-	-
Add: Profit	-	-
Less:-Dawings/Capital Withdrawal	-	-
	40,000.00	40,000.00
2nd Partner: Pradeep Kumar Singh		
OP. Balance	20,000.00	20,000.00
Add:-Capital Introduced	-	-
Add: Profit	-	-
Less:-Dawings/Capital Withdrawal	-	-
	20,000.00	20,000.00
3rd Partner: Jitendra Kumar Nahata		
OP. Balance	20,000.00	20,000.00
Add:-Capital Introduced	-	-
Add: Profit	-	-
Less:-Dawings/Capital Withdrawal	-	-
	20,000.00	20,000.00
4th Partner: Surendra Kumar Nahata		
OP. Balance	20,000.00	20,000.00
Add:-Capital Introduced	-	-
Add: Profit	-	-
Less:-Dawings/Capital Withdrawal	-	-
	20,000.00	20,000.00
TOTAL	1,00,000.00	1,00,000.00

NOTE-2:-RESERVES & SURPLUS (SURPLUS BEING THE PROFIT/LOSS MADE DURING THE YEAR)

PARTICULARS	31st MARCH,2023	31st MARCH,2022
	Amount (₹)	Amount (₹)
OP. Balance	(1,33,025.00)	(42,438.00)
Add: Profit/Loss for the year	(1,67,425.00)	(90,587.00)
Add : Income tax for earlier years	-	-
TOTAL	(3,00,450.00)	(1,33,025.00)

NOTE-3:-UNSECURED LOANS

PARTICULARS	31st MARCH,2023	31st MARCH,2022
	Amount (₹)	Amount (₹)
(Loans from Designated Partner or related Parties)		
Alishan Tower Pvt Ltd	69,77,173.00	60,63,493.00
Jitendra Kumar Nahata	1,89,04,675.00	82,15,997.00
Nishchinth Jalan	1,32,84,793.00	73,53,010.00
Nishchinth Jalan (HUF)	1,03,49,006.00	29,65,433.00
Shivmangal Tower Pvt Ltd	-	68,098.00
Surendra Kumar Nahata	1,89,04,675.00	82,15,189.00
Shikha Jalan	27,87,347.00	-
Advance Against Property		
Deeprekha Tracom Pvt Ltd	40,00,000.00	-
TOTAL	7,52,07,669.00	3,28,81,220.00



NOTE-4:-OTHER LIABILITY

PARTICULARS	31st MARCH,2023	31st MARCH,2022
	Amount (₹)	Amount (₹)
Filing Fess Payable	3,500.00	3,500.00
Professional Fee Payable	25,000.00	10,030.00
Salary Payable	9,000.00	9,000.00
TDS Payable	5,54,385.00	3,56,116.00
TOTAL	5,91,885.00	3,78,646.00

NOTE-5:-INVESTMENT

PARTICULARS	31st MARCH,2023	31st MARCH,2022
	Amount (₹)	Amount (₹)
Property at 103 Sovabazar Street		
Opening Balance	-	-
Addition During The Year	3,31,26,108.00	2,91,41,240.00
Less Transferred to Refundable Security Deposit A/c	1,48,24,663.00	39,84,868.00
	(2,46,71,225.00)	
TOTAL	2,32,79,546.00	3,31,26,108.00

NOTE-6:-CASH AND CASH EQUIVALENT

PARTICULARS	31st MARCH,2023	31st MARCH,2022
	Amount (₹)	Amount (₹)
Cash in Hand	27,327.00	438.00
Bank A/c		
Federal Bank Ltd. A/c No. - 12000200090310	22,49,051.00	88,025.00
	22,76,378.00	88,463.00

NOTE-7:-OTHER ASSETS

PARTICULARS	31st MARCH,2023	31st MARCH,2022
	Amount (₹)	Amount (₹)
Advance to Creditor	35,000.00	-
Preliminary Expenses	8,180.00	12,270.00
Refundable Security Deposit A/c		
Chandra Prakash More	-	-
Kali Charan More	1,00,00,000.00	-
Lalait Charan More	1,00,00,000.00	-
Manohar Lal More	1,00,00,000.00	-
Raj Kumar More	1,00,00,000.00	-
	5,00,43,180.00	12,270.00

NOTE-8:-OTHER EXPENSES

PARTICULARS	31st MARCH,2023	31st MARCH,2022
	Amount (₹)	Amount (₹)
Bank Charges	650.00	24.00
Conveyance Expenses	3,565.00	330.00
Filing Fees	4,120.00	3,620.00
General Expenses	7,790.00	20.00
Interest on TDS Late Payment	54.00	-
Printing & Stationary	7,006.00	646.00
Professional Expenses	1,650.00	12,180.00
Professional Fee	25,000.00	-
Preliminary expenses W/off	4,090.00	4,090.00
Staff Salary	1,08,000.00	69,677.00
Staff Welfare	5,500.00	-
TOTAL	1,67,425.00	90,587.00

DITYE INFRA LLP

Jitendra
Designated Partner

Jitendra Kumar Nahata
 DIN No. 00025488
 Designated Partner

DITYE INFRA LLP

Nishchinth
Designated Partner

Nishchinth Jalan
 DIN No.00035774
 Designated Partner



DITYE INFRA LLP

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTE 9

- Accounting Policies

a) LLP Overview

DITYE INFRA LLP was incorporated on October 04, 2019. The LLP is in the business of construction and real estate and other related activities.

b) Basis of Preparation

The financial statement of the LLP have been prepared on accrual basis under the historical cost convention and ongoing concern basis in accordance with Generally Accepted Accounting Principles in India, the accounting Standards issued by the institute of Chartered Accountants of India and the provisions of the Limited Partnership Act, 2008.

c) Fixed Assets

Fixed assets are stated at cost of acquisition or construction less accumulated depreciation. Cost includes all incidental expenses related to acquisition and installation, other pre-operation expenses and interest in cash of construction.

Carrying amount of cash generating unit / assets are reviewed at balance sheet date to determine whether there is any indication of impairment. If such indication exists, the recoverable amount is estimated as the net selling price or value in use, whichever is higher. Impairment loss, if any, is recognized whenever carrying amount exceeds the recoverable amount.

d) Depreciation / Amortization

Depreciation has been provided on written down value basis, at the rate specified in Income Tax Act, 1969.



DITYE INFRA LLP
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

e) Inventories

Inventories are valued as at the cost of purchase.
All Work in progress at the cost of manufacturing or processing.

f) Revenue Recognition

Revenue on sales is recognized when risk and rewards of ownership of products are passed on to customers, which are generally on dispatch of goods. Incomes from services are recognised when services are rendered. Sales are net of discounts, sales tax and returns; Revenue in respect of other income is recognised when a reasonable certainty as to its realization exists
Interest income is accounted on an accrual basis at contracted rates.

g) Borrowing Cost

Interest and finance charges incurred in connection with borrowing of funds, which are incurred for the development of asset, are transferred to Fixed Asset, as a part of the Asset.

Other borrowing costs are recognized as an expenses in the period in which they are incurred.

h) Provision For Taxation

Tax expense comprises both current and deferred tax.

Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates and tax laws.

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, subject to consideration of prudence, are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. The tax affect is calculated on the accumulated timing difference at the year-end based on the tax rates and laws enacted or substantially enacted on the balance sheet date.

i) Foreign Currency Transactions

Transaction in foreign currency are recorded at the exchange rates prevailing on the date of the transaction. Assets and liabilities related to foreign currency transaction remaining unsettled at the year end, are translated at the year end exchange rates. Forward exchange contract, remaining unsettled at the year end, backed by underlying assets or liabilities are also translated at year end exchange rates. The premium payable on foreign exchange contracts is amortized over the period of the contract. Exchange gains / losses are recognized in the Statement of Profit and Loss.

j) Provisions and Contingent Liabilities

Provisions are recognized in the accounts in respect of present probable obligations, the amount of which can be reliably estimated.

Contingent liabilities are disclosed in respect of possible obligation that arise from the past events but their existence is confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the LLP.



Note 10

Dues to Micro and Small Enterprises

The LLP is in the process of compiling relevant information from its supplier about their coverage under the Micro, Small and Medium Enterprises Development Act 2006. As the LLP has not received any intimation from its suppliers as on date regarding their status under the above said Act, no disclosure has been made.

Note 11

Amount paid to Auditors

Particulars	As at 31/03/2023 Amount (Rs)	As at 31/03/2022 Amount (Rs)
Professional Fee	25,000	10,030
Total	25,000	10,030

Note 12

Segment Information

As the LLP has only one business segment, disclosure under Accounting Standard 17 on "Segment Reporting" issued by the Institute of Chartered Accountants of India is not applicable.

Note 13

Related Party Disclosure

Related party disclosure as required by AS-18, "Related Party Disclosure", are given below:

1. Relationship:

Partners:

- Mr. NISHCHINTH JALAN held profit share of 40% of the LLP.
- Mr. PRADEEP KUMAR SINGH held profit share of 20% of the LLP.
- Mr. SURENDRA KUMAR NAHATA held profit share of 20% of the LLP.
- Mr. JITENDRA KUMAR NAHATA held profit share of 20% of the LLP.

2. The Following Transaction were carried out with related parties in the ordinary course of business during the year :

Unsecured Loan Details from related parties

Name	Opening	Addition	-Deduction	Closing
Alishan Tower Pvt Ltd	6063493.00	4324637.00	3410957.00	6977173.00
Jitendra Kumar Nahata	8215997.00	10839197.00	150519.00	18904675.00
Nishchinth Jalan (HUF)	2965433.00	7487785.00	104212.00	10349006.00
Nishchinth Jalan	7353010.00	10021992.00	4090209.00	13284793.00
Shivmangal Tower Pvt Ltd	68098.00	177806.00	245904.00	0.00
Surendra Kumar Nahata	8215189.00	10840005.00	150519.00	18904675.00
Shikha Jalan	0.00	2797052.00	9705.00	2787347.00
Deeprekha Tracom Pvt Ltd	0.00	4000000.00	0.00	4000000.00



3. The Following balances were outstanding at the end of the year: -

Name	Capital Contribution (Rs.)	Unsecured Loan (Rs.)
Alishan Tower Pvt Ltd	-	6977173.00
Jitendra Kumar Nahata	20000.00	18904675.00
Nishchinth Jalan	40000.00	13284793.00
Surendra Kumar Nahata	20000.00	18904675.00
Nishchinth Jalan (HUF)	-	10349006.00
Pradeep Kumar Singh	20000.00	-
Shikha Jalan	-	2787347.00
Deeprekha Tracom Pvt Ltd	-	4000000.00

For,

M. RAJ & ASSOCIATES
(Chartered Accountants)



(MANISH RAJ CHOWDHARY)

(Proprietor)

M.No : 064936

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