

**INDEPENDENT AUDITOR'S REPORT**

To the Partners of **Aspira Loharuka Developers LLP**

**Opinion**

We have audited the financial statements of Aspira Loharuka Developers LLP (the entity), which comprise the Balance Sheet as at March 31st 2022, and the profit and loss account, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2022, and of its financial performance for the year then 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) 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 Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. 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 Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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, 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.

**For Sanjay Modi & Co.**

**Chartered Accountants**

**(Firm's Registration No. 322295E)**

*Amit Agarwal*

**CA Amit Kumar Agarwal**

**(Partner)**

**Membership No. 306678**

**UDIN: 22306678AZIHUS9353**

**Place: Kolkata**

**Date: 30-08-2022**



**ASPIRA LOHARUKA DEVELOPERS LLP**  
Balance Sheet as at 31st March, 2022

Particulars	Note	As at 31st March, 2022	As at 31st March, 2021
		Amount (Rs)	Amount (Rs)
<b>CAPITAL AND LIABILITIES</b>			
<b>Capital Account</b>			
Partners Capital Account	2	82,26,469.32	23,26,302.05
Reserves and surplus	3	-	-
		<b>82,26,469.32</b>	<b>23,26,302.05</b>
<b>Non-current liabilities</b>			
Long-term Borrowings	4	14,85,66,623.90	20,36,71,322.00
Other Long-Term Liabilities	5	3,17,13,422.64	26,52,65,969.64
		<b>18,02,80,046.54</b>	<b>46,89,37,291.64</b>
<b>Current liabilities</b>			
Trade payables	6	17,19,39,670.00	1,49,52,558.00
Other Current Liabilities	7	55,33,257.00	41,42,337.77
Short Term Provisions	8	21,22,916.33	1,67,435.33
		<b>17,95,95,843.33</b>	<b>1,92,62,331.10</b>
<b>TOTAL</b>		<b>36,81,02,359.19</b>	<b>49,05,25,924.79</b>
<b>ASSETS</b>			
<b>Non Current assets</b>			
Other non-current assets	9	9,38,18,649.00	18,71,565.00
		<b>9,38,18,649.00</b>	<b>18,71,565.00</b>
<b>Current assets</b>			
Inventories	10	23,97,88,600.07	44,03,98,280.22
Cash and Bank Balances	11	2,97,39,726.58	4,31,25,373.62
Short-Term Loans and Advances	12	47,55,383.54	51,30,705.95
		<b>27,42,83,710.19</b>	<b>48,86,54,359.79</b>
<b>TOTAL</b>		<b>36,81,02,359.19</b>	<b>49,05,25,924.79</b>
Significant Accounting Policy	1		

In terms of our report attached.

**FOR SANJAY MODI & CO**  
Chartered Accountants  
FRN: 322295E

*Amit Agarwal*

CA Amit Kumar Agarwal  
(Partner)  
Membership No: 306678



For and on behalf of the Designated Partner

*Sunil Kumar*  
SUNIL KUMAR LOHARUKA  
DIN:01121163

*Lalit Kumar*

LALIT KUMAR GIRIA  
(DIN:00547679)

*Sunil Kumar*

SUNIL KUMAR GIRIA  
(DIN:01745006)

Place: Kolkata

Date: 30-08-2022

**ASPIRA LOHARUKA DEVELOPERS LLP**

Statement of Profit and Loss for the year ended 31st March, 2022

Particulars	Note	For the year ended 31st March, 2022	For the year ended 31st March, 2021
		Amount (Rs)	Amount (Rs)
<b>Revenue</b>			
Revenue from Operation (Net)	13	49,91,13,269.00	1,97,080.00
Other Income	14	15,51,786.00	8,12,835.00
<b>Total Revenue</b>		<b>50,06,65,055.00</b>	<b>10,09,915.00</b>
<b>Expenses</b>			
Direct Expenses	15	29,06,07,015.40	14,09,42,479.66
Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade	16	20,06,09,680.15	-14,09,42,479.66
Finance Costs	17	789.10	949.06
Other Expenses	18	7,01,311.08	84,916.77
<b>Total expenses</b>		<b>49,19,18,795.73</b>	<b>85,865.83</b>
<b>Profit/Loss before tax</b>		<b>87,46,259.27</b>	<b>9,24,049.17</b>
Less: Tax expense:			
Current Tax		30,52,630.00	2,88,303.00
Income Tax for earlier year		-	-
<b>Profit/ (Loss) for the year</b>		<b>56,93,629.27</b>	<b>6,35,746.17</b>
Significant Accounting Policy	1		

In terms of our report attached

**FOR SANJAY MODI & CO**  
Chartered Accountants  
FRN: 322295E

*Amit Agarwal*

CA Amit Kumar Agarwal  
(Partner)  
Membership No: 306678

Place: Kolkata

Date: 30.08.2022



For and on behalf of the Designated Partner

*Sunil Kumar*  
**SUNIL KUMAR LOHARUKA**  
DIN:01121163

*Lalit Kumar*  
**SUNIL KUMAR GIRIA**  
(DIN:01745006)

*Lalit Kumar*  
**LALIT KUMAR GIRIA**  
(DIN:00547679)



ASPIRA LOHARUKA DEVELOPERS LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2022

2 PARTNERS CAPITAL ACCOUNT

	As at 31 March, 2022				As at 31 March, 2021			
	Opening Balance	Capital Introduce during the year	Capital withdrawn during the year	Closing Balance	Opening Capital	Capital Introduce during the year	Capital withdrawn during the year	Closing Capital
<b>i) PARTNER'S FIXED CAPITAL ACCOUNT</b>								
Anish Loharuka	1,25,000.00	-	-	1,25,000.00	1,25,000.00	-	-	1,25,000.00
Arihant Giria	1,25,000.00	-	-	1,25,000.00	1,25,000.00	-	-	1,25,000.00
Arjun Lal Gupta	1,25,000.00	-	-	1,25,000.00	1,25,000.00	-	-	1,25,000.00
Lalit Kumar Giria	1,25,000.00	-	-	1,25,000.00	1,25,000.00	-	-	1,25,000.00
Sagar Giria	1,25,000.00	-	-	1,25,000.00	1,25,000.00	-	-	1,25,000.00
Shreyansh More	1,25,000.00	-	-	1,25,000.00	1,25,000.00	-	-	1,25,000.00
Sunil Kumar Giria	1,25,000.00	-	-	1,25,000.00	1,25,000.00	-	-	1,25,000.00
Sunil Kumar Loharuka	1,25,000.00	-	-	1,25,000.00	1,25,000.00	-	-	1,25,000.00
<b>Total</b>	<b>10,00,000.00</b>	<b>-</b>	<b>-</b>	<b>10,00,000.00</b>	<b>10,00,000.00</b>	<b>-</b>	<b>-</b>	<b>10,00,000.00</b>

ii) PARTNER'S CURRENT CAPITAL ACCOUNT

	As at 31 March, 2022				As at 31 March, 2021			
	Opening Balance	Interest on Capital	Share in Profit/(Loss)	Closing Balance	Opening Balance	Interest on Capital	Share in Profit/Loss	Closing Balance
Anish Loharuka	1,86,655.63	25,598.00	9,25,214.76	11,37,468.39	65,462.18	22,855.00	98,338.45	1,86,655.63
Arihant Giria	1,63,818.25	25,581.00	7,11,703.66	9,01,102.91	65,333.29	22,840.00	75,644.96	1,63,818.25
Arjun Lal Gupta	1,47,235.87	26,314.00	4,98,192.56	6,71,742.43	70,789.40	23,495.00	52,951.47	1,47,235.87
Lalit Kumar Giria	1,63,818.26	25,581.00	7,11,703.66	9,01,102.92	65,333.30	22,840.00	75,644.96	1,63,818.26
Sagar Giria	1,63,818.26	25,581.00	7,11,703.66	9,01,102.92	65,333.30	22,840.00	75,644.96	1,63,818.26
Shreyansh More	1,47,468.87	26,342.00	4,98,192.56	6,72,003.43	70,997.40	23,520.00	52,951.47	1,47,468.87
Sunil Kumar Giria	1,63,818.26	25,581.00	7,11,703.66	9,01,102.92	65,333.30	22,840.00	75,644.96	1,63,818.26
Sunil Kumar Loharuka	1,89,668.63	25,960.00	9,25,214.76	11,40,843.39	68,152.18	23,178.00	98,338.45	1,89,668.63
<b>Total</b>	<b>13,26,302.06</b>	<b>2,06,538.00</b>	<b>56,93,629.27</b>	<b>72,26,469.32</b>	<b>5,36,734.35</b>	<b>1,84,408.00</b>	<b>6,05,159.70</b>	<b>13,26,302.05</b>



ASPIRA LOHARUKA DEVELOPERS LLP

Notes forming part of the Financial Statements for the year ended 31st March, 2022

	<u>As at 31 March,</u> <u>2022</u>	<u>As at 31 March,</u> <u>2021</u>
<b>3 RESERVES AND SURPLUS</b>		
Surplus	-	-30,586.47
Opening Balance	56,93,629.27	6,35,746.17
Add : Profit/(Loss) for the Year	-	-
Less: Utilised during the year	56,93,629.27	6,05,159.70
Transfer to Partner's Capital account	-	-
Balance at the end of the year	-	-
<b>4 LONG TERM BORROWINGS</b>		
<b>i) SECURED</b>		
Term Loan	11,993.90	6,39,21,360.00
- From Other Party	11,993.90	6,39,21,360.00
<b>Total (A)</b>	<u>11,993.90</u>	<u>6,39,21,360.00</u>
<b>ii) UNSECURED</b>		
- from Body Corporates	14,05,87,853.00	13,22,55,346.00
- from Partners	79,66,777.00	74,94,616.00
<b>Total (B)</b>	<u>14,85,54,630.00</u>	<u>13,97,49,962.00</u>
<b>Total (A+B)</b>	<u>14,85,66,623.90</u>	<u>20,36,71,322.00</u>

4.1 Term loan taken from "Tata Capital Housing Finance Ltd." for financing construction of Project "Freshia Phase I" for an amount not exceeding Rs. 16 crore. Disbursement will be realised in single/multiple tranche based on construction stage subject to certification by Chartered Accountant and Panel valuer. Tenure of the loan is 54 months including 24 months of principal moratorium from the date of the first disbursement (interest on outstanding amount to be paid during this period). Pre-monthly installment for the Term Loan to commence from the date of first disbursement and to be paid till the principal moratorium period and 30 monthly installment of Rs. 61,99,699/- each subject to variation in the PLR, for term loan to commence from the following month on the total amount disbursed.

Term Loan is secured as follows :

1. Registered Mortgage of the project titled "Freshia Phase I" being constructed on all that land measuring about 94 cottahs, 15 chittacks and 34 sq. ft. together with building structures standing thereon situated at Mouza Gopalpur under P.S. Airport (formerly Rajarhat) in the district North 24 Parganas.
2. Hypothecation of receivables from sold and unsold units of the project "Freshia Phase I" along with all cash flow and future receipts including insurance etc.
3. Negative lien to be created on land and receivables of phase II of the project "Freshia".
4. It is additionally secured by guarantees of all the Land Owners of the project "Freshia".

<b>5 OTHER LONG-TERM LIABILITIES</b>		
Advance received from customers	3,17,13,422.64	26,52,65,969.64
<b>Total</b>	<u>3,17,13,422.64</u>	<u>26,52,65,969.64</u>
<b>6 TRADE PAYABLE</b>		
total outstanding dues of micro enterprises and small enterprises	-	-
total outstanding dues of creditors other than micro enterprises and small enterprises	17,19,39,670.00	1,49,52,558.00
<b>Total</b>	<u>17,19,39,670.00</u>	<u>1,49,52,558.00</u>



<b>7 OTHER CURRENT LIABILITIES</b>		
<b>Other payables</b>		
Statutory Liabilities	15,41,511.00	32,32,857.95
Outstanding Liabilities	3,19,710.00	3,28,300.00
Interest accrued but not due on Term Loan	-	5,81,179.82
Maintenance Deposit -Freshia-II	36,72,036.00	-
<b>Total</b>	<u>55,33,257.00</u>	<u>41,42,337.77</u>
<b>8 SHORT TERM PROVISIONS</b>		
Provision for Taxation (Net of TDS Receivable, TCS Receivable and Self Total	21,22,916.33	1,67,435.33
	<u>21,22,916.33</u>	<u>1,67,435.33</u>
<b>9 Other non-current assets</b>		
Bank deposits having maturity more than 12 months	9,38,18,649.00	18,71,565.00
<b>Total</b>	<u>9,38,18,649.00</u>	<u>18,71,565.00</u>
<b>10 INVENTORIES</b>		
Developed Immovable Property - at Estimated Cost	-	-
(a) Finished Goods (valued at Estimated Cost)		
Developed Immovable Property	9,22,08,752.00	-
(b) Construction Work in Progress (Valued at Cost)	14,75,79,848.07	44,03,98,280.22
<b>Total</b>	<u>23,97,88,600.07</u>	<u>44,03,98,280.22</u>
<b>11 CASH AND BANK BALANCES</b>		
i) <b>Cash and Cash Equivalents</b>		
a) Cash in hand	3,35,348.00	4,09,757.00
b) <b>Balances with bank</b>		
in current account	2,94,04,378.58	1,38,46,200.40
<b>Total (A)</b>	<u>2,97,39,726.58</u>	<u>1,42,55,957.40</u>
ii) <b>Other Bank Balance</b>		
Bank Deposit having maturity more than 3 months but less than 12 months	-	2,88,69,416.22
<b>Total (B)</b>	<u>-</u>	<u>2,88,69,416.22</u>
<b>Total (A+B)</b>	<b>2,97,39,726.58</b>	<b>4,31,25,373.62</b>



**12 SHORT TERM LOANS AND ADVANCES****(Unsecured, considered good)**

Advance against Salary	49,000.00	68,000.00
Advance to suppliers	17,09,164.72	42,88,617.72
Input GST Receivable	25,91,918.82	2,79,714.23
Electronic Cash Ledger (GST)	-	89,074.00
Advance Tax and TDS Receivable (Net of Provisions)	-	-
Other Advances	4,05,300.00	4,05,300.00
<b>Total</b>	<b><u>47,55,383.54</u></b>	<b><u>51,30,705.95</u></b>





**ASPIRA LOHARUKA DEVELOPERS LLP**

Notes forming part of the Financial Statements for the year ended 31st March, 2022

	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	Amount (Rs)	Amount (Rs)
<b>13 REVENUE FROM OPERATIONS</b>		
Flat Sale	49,06,74,100.00	-
Cancellation Fee & Extra Work	2,55,281.00	1,97,080.00
Legal Charge (Documentry Charge)	43,68,888.00	-
Power Backup Charges	38,15,000.00	-
<b>Total</b>	<b><u>49,91,13,269.00</u></b>	<b><u>1,97,080.00</u></b>
<b>14 OTHER INCOME</b>		
Interest on Fixed Deposit	15,51,786.00	8,12,835.00
<b>Total</b>	<b><u>15,51,786.00</u></b>	<b><u>8,12,835.00</u></b>
<b>15 DIRECT EXPENSES</b>		
Construction Materials	6,74,17,535.36	5,29,19,484.16
Construction Expenses, Administrative & Selling Expenses	6,12,67,032.04	8,80,22,995.50
Sale Distribut to Land Owner as per Land Development Rights 33 % of Sale Value	16,19,22,448.00	
<b>Total</b>	<b><u>29,06,07,015.40</u></b>	<b><u>14,09,42,479.66</u></b>
<b>16 CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK IN TRADE</b>		
<b>(a) Work in Progress</b>		
Opening Stock	44,03,98,280.22	29,94,55,800.56
Less: Closing Stock	14,75,79,848.07	44,03,98,280.22
<b>Total</b>	<b><u>29,28,18,432.15</u></b>	<b><u>-14,09,42,479.66</u></b>
<b>(b) Finished Goods (valued at estimated cost)</b>		
<b>Immovable Property</b>		
Opening Stock	-	
Less: Closing Stock	9,22,08,752.00	
	<u>-9,22,08,752.00</u>	
<b>Total (a+b)</b>	<b><u>20,06,09,680.15</u></b>	<b><u>-14,09,42,479.66</u></b>
<b>17 FINANCE COST</b>		
Bank Charges	789.10	949.06
<b>Total</b>	<b><u>789.10</u></b>	<b><u>949.06</u></b>



<b>18 OTHER EXPENSES</b>		
Audit Fee	30,000.00	30,000.00
Late Fee of GST	1,320.00	1,650.00
Professional Charges	3,05,000.00	15,000.00
Professional Tax	7,500.00	2,500.00
Interest on Fd (Prematurity)	2,13,643.00	
Prior period items	88.50	-
Filing Fee	-	35,200.00
Miscellaneous Expenses	1,43,759.58	566.77
<b>Total</b>	<b><u>7,01,311.08</u></b>	<b><u>84,916.77</u></b>

<b>18.1 Prior Period Items includes</b>		
Debit related to earlier year	88.50	-
Credit related to earlier year	-	-
<b>Total</b>	<b><u>88.50</u></b>	<b><u>-</u></b>

*Sunil Kumar*  
**SUNIL KUMAR LOHARUKA**  
 DIN:01121163

*Lalit Kumar Giria*  
**LALIT KUMAR GIRIA**  
 (DIN:00547679)

*Sunil Kumar Giria*  
**SUNIL KUMAR GIRIA**  
 (DIN:01745006)



**ASPIRA LOHARUKA DEVELOPERS, LLP**

Notes forming part of the Financial Statements for the year ended 31st March, 2022

**19 Contingent liabilities and commitments (to the extent not provided for)**

i)	Contingent Liabilities	2021-22	2020-21
a)	Claims against the entity not acknowledged as debt - Income Tax Matter		2,920.00
b)	Guarantees	-	-
c)	Other money for which the entity is contingently liable	-	-
ii)	<b>Commitments</b>		
a)	Estimated amount of contracts to be executed on capital account and not provided for	-	-
b)	Uncalled liability on shares and other investments partly paid	-	-
c)	Other Commitments	-	-

**20** As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

- (i) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

**Partners**

Sunil Kumar Loharuka  
Anish Loharuka  
Arihant Giria  
Arjunlal Gupta  
Lalit Kumar Giria  
Sagar Giria  
Shreyansh More  
Sunil Kumar Giria

**Relatives of Partner**

Nishi Loharuka, Mother of Anish Loahruka

**Entities controlled by partners and their relatives**

Ajna Commercial Pvt. Ltd.  
Anisha Builders & Developers Pvt. Ltd.  
Captain Dealcom LLP  
Jyotirling Marketing LLP  
Rishikesh Dealtrade LLP  
Vanaspati Retailers LLP

Sl. No.	Nature of Transaction	Key Partners		Relatives of Key Partners		Entities controlled by Key partners/ Relatives	
		2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
<b>1</b>	<b>Interest on Partner's capital</b>						
	Anish Loharuka	25,598.00	22,855.00	-	-	-	-
	Arihant Giria	25,581.00	22,840.00	-	-	-	-
	Arjun Lal Gupta	26,314.00	23,495.00	-	-	-	-
	Lalit Kumar Giria	25,581.00	22,840.00	-	-	-	-
	Sagar Giria	25,581.00	22,840.00	-	-	-	-
	Shreyansh More	26,342.00	23,520.00	-	-	-	-
	Sunil Kumar Giria	25,581.00	22,840.00	-	-	-	-
	Sunil Kumar Loharuka	25,960.00	23,178.00	-	-	-	-
	<b>Total</b>	<b>2,06,538.00</b>	<b>1,84,408.00</b>	-	-	-	-



<b>2</b>	<b>Share of Profit/(Loss) transferred to Partner's Capital A/c</b>						
	Anish Loharuka	9,25,214.76	98,338.45	-	-	-	-
	Arihant Giria	7,11,703.66	75,644.96	-	-	-	-
	Arjun Lal Gupta	4,98,192.56	52,951.47	-	-	-	-
	Lalit Kumar Giria	7,11,703.66	75,644.96	-	-	-	-
	Sagar Giria	7,11,703.66	75,644.96	-	-	-	-
	Shreyansh More	4,98,192.56	52,951.47	-	-	-	-
	Sunil Kumar Giria	7,11,703.66	75,644.96	-	-	-	-
	Sunil Kumar Loharuka	9,25,214.76	98,338.45	-	-	-	-
	<b>Total</b>	<b>56,93,629.27</b>	<b>6,05,159.70</b>	-	-	-	-
<b>3</b>	<b>Unsecured Loan taken</b>						
	Anish Loharuka	-	6,14,000.00	-	-	-	-
	Sunil Kumar Loharuka	-	-	-	-	-	-
	Captain Dealcom LLP	-	-	-	-	-	33,75,000.00
	Jyotirling Marketing LLP	-	-	-	-	-	-
	Rishikesh Dealtrade LLP	-	-	-	-	-	-
	Vanaspati Retailers LLP	-	-	-	-	-	-
	<b>Total</b>	-	<b>6,14,000.00</b>	-	-	-	<b>33,75,000.00</b>
<b>4</b>	<b>Repayment of Unsecured Loan</b>						
	Sunil Kumar Loharuka	-	-	-	-	-	-
	Nishi Loharuka	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-
<b>5</b>	<b>Interest on Unsecured Loan taken</b>						
	Anish Loharuka	2,64,951.00	2,44,841.00	-	-	-	-
	Sunil Loharuka	2,59,672.00	2,43,881.00	-	-	-	-
	Nishi Loharuka	-	-	-	-	-	-
	Captain Dealcom LLP	-	-	-	-	33,31,189.00	29,38,947.00
	Jyotirling Marketing LLP	-	-	-	-	2,33,412.00	2,19,218.00
	Rishikesh Dealtrade LLP	-	-	-	-	2,33,412.00	2,19,218.00
	Vanaspati Retailers LLP	-	-	-	-	2,29,514.00	2,15,557.00
	<b>Total</b>	<b>5,24,623.00</b>	<b>4,88,722.00</b>	-	-	<b>40,27,527.00</b>	<b>35,92,940.00</b>
<b>6</b>	<b>Re-imbusement of Statutory payments</b>						
	Ajna Commercial Pvt. Ltd.	-	-	-	-	4,20,219.00	35,200.00
	Anisha Builders & Developers Pvt Ltd	-	-	-	-	13,366.00	-
	<b>Total</b>	-	-	-	-	<b>4,33,585.00</b>	<b>35,200.00</b>
<b>7</b>	<b>Outstanding as at 31st March</b>						
<b>a)</b>	<b>Partners Capital</b>						
	Anish Loharuka	12,62,468.39	3,11,655.63	-	-	-	-
	Arihant Giria	10,26,102.91	2,88,818.25	-	-	-	-
	Arjun Lal Gupta	7,96,742.43	2,72,235.87	-	-	-	-
	Lalit Kumar Giria	10,26,102.92	2,88,818.26	-	-	-	-
	Sagar Giria	10,26,102.92	2,88,818.26	-	-	-	-
	Shreyansh More	7,97,003.43	2,72,468.87	-	-	-	-
	Sunil Kumar Giria	10,26,102.92	2,88,818.26	-	-	-	-
	Sunil Kumar Loharuka	12,65,843.39	3,14,668.63	-	-	-	-
	<b>TOTAL</b>	<b>82,26,469.32</b>	<b>23,26,302.05</b>	-	-	-	-
<b>b)</b>	<b>Unsecured Loans</b>						
	Anish Loharuka	40,23,470.00	37,85,014.00	-	-	-	-
	Sunil Loharuka	39,43,307.00	37,09,602.00	-	-	-	-
	Captain Dealcom LLP	-	-	-	-	5,05,86,479.00	4,75,88,409.00
	Jyotirling Marketing LLP	-	-	-	-	35,44,527.00	33,34,456.00
	Rishikesh Dealtrade LLP	-	-	-	-	35,44,527.00	33,34,456.00
	Vanaspati Retailers LLP	-	-	-	-	34,85,336.00	32,78,773.00
	<b>Total</b>	<b>79,66,777.00</b>	<b>74,94,616.00</b>	-	-	<b>6,11,60,869.00</b>	<b>5,75,36,094.00</b>



21 Value of Imports on C.I.F. Basis

Value of Imports- Rs. Nil/- (P.Y.-Rs.Nil/-)

22 Earnings in Foreign Currency- Nil (P.Y.-Nil)

23 Balances with Bank in current account includes balance amounting to Rs. 14,282.37/- held with HDFC Bank is subject to confirmation and reconciliation, if any.

24 Trade Receivable, Trade Payable, Advances and Long-term borrowings are subject to confirmation and reconciliation, if any.

25 No ESIC contribution has been made by the entity during the year under Audit, wherever it is applicable

26 Professional Tax has not been deducted from salary paid to the employees during the year under Audit, wherever it is applicable.

27 The Partners have considered the possible effect that may result from COVID-19 in the preparation of these financial statements. Considering the revival of economic activity, improvement in customer order flow and based on the information available, the Partners have evaluated and considered the possible impact on the business of the LLP. The Partners thinks that there is no material uncertainty on the LLP's ability to do business as a going concern and there are no impairment indicators for any of the assets of the LLP. The firm continues to monitor any material changes to future economic conditions, and they may be different from the estimates made as on the date of approval of the financial statements

28 Previous Year's figure are regrouped and reclassified, according to current year's presentation.

In terms of our report attached.

FOR SANJAY MODI & CO

Chartered Accountants

F.R.N. 322295E

*Amit Agarwal*

CA Amit Kumar Agarwal  
(Partner)

Membership No: 306678



Place: Kolkata

Date: 30-08-2022

For and on behalf of the Designated Partner

*Sunil Kumar Loharuka*  
SUNIL KUMAR LOHARUKA  
DIN:01121163

*Sunil Kumar Giria*

SUNIL KUMAR GIRIA  
(DIN:01745006)

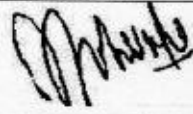
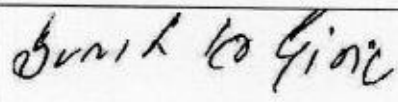
*Lalit Kumar Giria*  
LALIT KUMAR GIRIA  
(DIN:00547679)



**DISCLOSURE UNDER MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006**

We the Designated Partner(s) of ASPIRA LOHARUKA DEVELOPERS LLP (LLPIN: AAD-9967), do hereby declare that:

Item No.	Disclosures as required under the Micro, Small & Medium Development Act, 2006
1	Delayed payments due as at end of each accounting year on account of Principal- Rs. NIL and Interest due thereon –Rs. NIL
2	Total interest paid on all delayed payments during the year under the provisions of the Act- Rs. NIL
3	Interest due on principal amounts paid beyond the due date during the year but without the interest amount under this Act- Rs. NIL
4	Interest accrued but not due –Rs. NIL (Represents interest accrued as at the end of the year but not due as interest is computed at monthly rests from the due date)
5	Total interest due but not paid- Rs. NIL (represents all interest amounts remaining due together with that from prior year(s) until such date when the interest was actually paid to all the small enterprises. Mainly to ascertain the amount of interest disallowable for income tax purposes)

DPIN	NAME	SIGNATURE
03399504	ANISH LOHARUKA	
01745006	SUNIL KUMAR GIRIA	

Date: 05-09-2022

Place: Kolkata