

**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 2021, 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, 2021, 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.

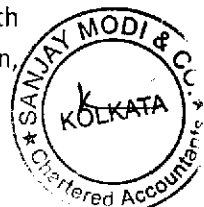
**Emphasis of Matter**

We draw attention to Note no. 27 of the Financial Statement, which describes the uncertainties and potential impact of the COVID-19 pandemic of the firm's operation and results as assessed by the Partners. The actual results may differ from such estimates depending upon future developments.

Our Opinion is not modified in respect of the aforesaid matters.

**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: 21306678AAAAAX3066**

**Place: Kolkata**

**Date: 5<sup>th</sup> October, 2021**



**ASPIRA LOHARUKA DEVELOPERS LLP**  
**Balance Sheet as at 31st March, 2021**

Particulars	Note	As at 31st March, 2021	As at 31st March, 2020
		Amount (Rs)	Amount (Rs)
<b>CAPITAL AND LIABILITIES</b>			
<b>Capital Account</b>			
Partners Capital Account	2	23,26,302.05	15,36,734.35
Reserves and surplus	3	-	-30,586.47
		<b>23,26,302.05</b>	<b>15,06,147.88</b>
<b>Non-current liabilities</b>			
Long-term Borrowings	4	20,36,71,322.00	23,84,74,374.77
Other Long-Term Liabilities	5	26,52,65,969.64	8,34,13,706.31
		<b>46,89,37,291.64</b>	<b>32,18,88,081.08</b>
<b>Current liabilities</b>			
Trade payables	6	1,49,52,558.00	81,07,592.00
Other Current Liabilities	7	41,42,337.77	21,04,244.00
Short Term Provisions	8	1,67,435.33	-
		<b>1,92,62,331.10</b>	<b>1,02,11,836.00</b>
<b>TOTAL</b>		<b>49,05,25,924.79</b>	<b>33,36,06,064.96</b>
<b>ASSETS</b>			
<b>Non Current assets</b>			
Other non-current assets	9	18,71,565.00	13,48,002.00
		<b>18,71,565.00</b>	<b>13,48,002.00</b>
<b>Current assets</b>			
Inventories	10	44,03,98,280.22	29,94,55,800.56
Cash and Bank Balances	11	4,31,25,373.62	2,68,94,672.69
Short-Term Loans and Advances	12	51,30,705.95	59,07,589.71
		<b>48,86,54,359.79</b>	<b>33,22,58,062.96</b>
<b>TOTAL</b>		<b>49,05,25,924.79</b>	<b>33,36,06,064.96</b>
<b>Significant Accounting Policy</b>	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

*Anish Loharuka*  
**ANISH LOHARUKA**  
**(DIN:03399504)**

*Lalit Kumar Giria*

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

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

Place: Kolkata

Date: 5th October, 2021

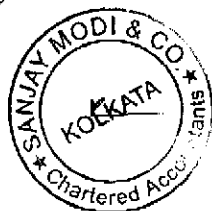
**ASPIRA LOHARUKA DEVELOPERS LLP**  
**Statement of Profit and Loss for the year ended 31st March, 2021**

Particulars	Note	For the year ended 31st March, 2021	For the year ended 31st March, 2020
		Amount (Rs)	Amount (Rs)
<b>Revenue</b>			
Revenue from Operation (Net)	13	1,97,080.00	-
Other Income	14	8,12,835.00	86,728.00
<b>Total Revenue</b>		<b>10,09,915.00</b>	<b>86,728.00</b>
<b>Expenses</b>			
Direct Expenses	15	14,09,42,479.66	10,51,62,815.89
Changes in inventories of Finished Goods, Work-in-progress and Stock-in-trade	16	-14,09,42,479.66	-10,51,62,815.89
Finance Costs	17	949.06	1,976.81
Other Expenses	18	84,916.77	56,486.30
<b>Total expenses</b>		<b>85,865.83</b>	<b>58,463.11</b>
<b>Profit/Loss before tax</b>		<b>9,24,049.17</b>	<b>28,264.89</b>
Less: Tax expense:			
Current Tax		2,88,303.00	9,154.00
Income Tax for earlier year		-	33,466.64
<b>Profit/ (Loss) for the year</b>		<b>6,35,746.17</b>	<b>(14,355.75)</b>
<b>Significant Accounting Policy</b>	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: 5th October, 2021**

**For and on behalf of the Designated Partner**

*Anish Loharuka*  
**ANISH LOHARUKA**  
**(DIN:03399504)**

*Lalit Kumar Giria*

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

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

# ASPIRA LOHARUKA DEVELOPERS LLP

Notes Forming Part of Financial Statements for the year ended 31.03.2021

## 1. SIGNIFICANT ACCOUNTING POLICIES

### A. Background

Aspira Loharuka Developers LLP was incorporated on 21st day of May, 2015. The LLP is a Real Estate Developer engaged primarily in the business of Real Estate Construction, development and other related activities.

### B. Basis of Preparation of Financial Statements:

The financial statements 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 Liability Partnership Act, 2008.

### C. Use of estimates

The Preparation of financial statements in conformity with Generally Accepted Accounting Principles requires the partners to make judgments, estimates and assumptions that affect the reported amounts of Assets and Liabilities and disclosure of Contingent Liabilities on the date of the Financial Statements and the reported amounts of revenue and expenses during the reporting year. Although these estimates are based on the partner's best knowledge, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

### D. Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the LLP and the revenue can be reliably measured.

#### Sale of Goods:

Revenue is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer. In case of Sale of residential flats, revenue is recognised on the basis of "Project Completion Method".

#### Rendering of Services:

Incomes from services rendered are booked based on agreements/arrangements with the concerned parties.

### E. Expenditure

Expenses are accounted for on accrual basis and provision is made for all known losses and liabilities.

### F. Income taxes

- i) **Current Tax:** Current Income Tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act. Provision for current income tax is made on the taxable income using the applicable tax rates and tax laws.
- ii) **Deferred Tax:** Deferred income taxes reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred Tax is measured based on the tax rates and tax laws enacted or substantively enacted by the Balance Sheet date. Deferred tax assets



arc recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised unless there is virtual certainty with respect to the reversal of the same in future years.

#### **G. Valuation of Inventories**

- a) Inventories are valued at lower of Cost and Net Realizable Value, determined on FIFO Basis.
- b) Construction Work-in-Progress is stated at Cost
- c) Developed Immovable Property is stated at Estimated Cost

#### **H. Property, Plant and Equipment**

Tangible Assets are stated at cost less accumulated depreciation. The firm capitalizes all direct costs relating to the acquisitions and installation of fixed assets.

#### **I. Depreciation**

Depreciation on Tangible Assets is provided on Written down Value (WDV) method in the manner prescribed and useful life laid down in Schedule II of the Companies Act, 2013. Proportionate depreciation is charge for additions/deductions during the year.

#### **J. Borrowing Cost**

Interest and Finance charges incurred in connection with borrowing of funds, which are incurred for the development of long term projects are transferred to construction work in progress as a part of the cost of the projects.

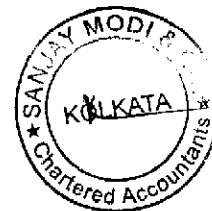
Other borrowing costs are recognized as an expense in the period in which they are incurred.

#### **K. Provisions, Contingent Liabilities and Contingent Assets**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Contingent liabilities are not recognized and are disclosed by way of notes if there be any.

Contingent assets are not recognized in the financial statements.



**ASPIRA LOHARUKA DEVELOPERS LLP**

Notes forming part of the Financial Statements for the year ended 31st March, 2021

**2 PARTNERS CAPITAL ACCOUNT**

	As at 31 March, 2021			As at 31 March, 2020				
	Opening Balance	Capital Introduced during the year	Capital withdrawn during the year	Closing Balance	Opening Capital	Capital Introduced during the year	Capital withdrawn during the year	Closing Capital
<b>1) 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>-</b>	<b>10,00,000.00</b>	<b>-</b>	<b>10,00,000.00</b>

**11) PARTNER'S CURRENT CAPITAL ACCOUNT**

	As at 31 March, 2021				As at 31 March, 2020			
	Opening Balance	Interest on Capital	Share in Profit/(Loss)	Closing Balance	Opening Balance	Interest on Capital	Share in Profit/Loss	Closing Balance
Anish Loharuka	65,462.18	22,855.00	98,338.45	1,86,655.63	45,055.18	20,407.00	-	65,462.18
Arihant Giria	65,333.29	22,840.00	75,644.96	1,63,818.25	44,940.29	20,393.00	-	65,333.29
Arjun Lal Gupta	70,789.40	23,495.00	52,951.47	1,47,235.87	49,812.40	20,977.00	-	70,789.40
Lalit Kumar Giria	65,333.30	22,840.00	75,644.96	1,63,818.26	44,940.30	20,393.00	-	65,333.30
Sagar Giria	65,333.30	22,840.00	75,644.96	1,63,818.26	44,940.30	20,393.00	-	65,333.30
Shreyansh More	70,997.40	23,520.00	52,951.47	1,47,468.87	49,997.40	21,000.00	-	70,997.40
Sunil Kumar Giria	65,333.30	22,840.00	75,644.96	1,63,818.26	44,940.30	20,393.00	-	65,333.30
Sunil Kumar Loharuka	68,152.18	23,178.00	98,338.45	1,89,668.63	47,457.18	20,695.00	-	68,152.18
<b>Total</b>	<b>5,36,734.36</b>	<b>1,84,408.00</b>	<b>6,05,159.70</b>	<b>13,26,302.05</b>	<b>3,72,083.35</b>	<b>1,64,651.00</b>	<b>-</b>	<b>5,36,734.35</b>

**3 RESERVES AND SURPLUS**

	As at 31 March, 2021	As at 31 March, 2020
Surplus		
Opening Balance	-30,586.47	-16,230.72
Add: Profit/(Loss) for the Year	6,35,746.17	-14,355.75
Less: Utilised during the year	-	-
Transfer to Partner's Capital account	6,05,159.70	-
Balance at the end of the year	<u>6,05,159.70</u>	<u>-30,586.47</u>



**4 LONG TERM BORROWINGS**

**i) SECURED**

Term Loan  
- From Other Party  
Total (A)

6,39,21,360.00  
6,39,21,360.00

10,72,39,913.77  
10,72,39,913.77

**ii) UNSECURED**

- from Body Corporates  
- from Partners  
Total (B)

13,22,55,346.00  
74,94,616.00  
13,97,49,962.00

12,48,05,913.00  
64,28,548.00  
13,12,34,461.00

Total (A+B)

20,36,71,322.00

23,84,74,374.77

**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".

**5 OTHER LONG-TERM LIABILITIES**

Advance received from customers  
Total

26,52,65,969.64  
26,52,65,969.64

8,34,13,706.31  
8,34,13,706.31

**6 TRADE PAYABLE**

total outstanding dues of micro enterprises and sm all enterprises  
total outstanding dues of creditors other than micro enterprises and small enterprises  
Total

1,49,52,558.00  
1,49,52,558.00

81,07,592.00  
81,07,592.00

**7 OTHER CURRENT LIABILITIES**

Other payables  
Statutory Liabilities  
Outstanding Liabilities  
Interest accrued but not due on Term Loan  
Total

32,32,857.95  
3,28,300.00  
5,81,179.82  
41,42,337.77

10,05,265.00  
2,53,493.00  
8,45,486.00  
21,04,244.00





<b>8</b>	<b>SHORT TERM PROVISIONS</b>		
	Provision for Taxation (Net of TDS Receivable, TCS Receivable and Self Assessment Tax)	1,67,435.33	-
	<b>Total</b>	<b>1,67,435.33</b>	
<b>9</b>	<b>Other non-current assets</b>		
	Bank deposits having maturity more than 12 months	18,71,565.00	13,48,002.00
	<b>Total</b>	<b>18,71,565.00</b>	<b>13,48,002.00</b>
<b>10</b>	<b>INVENTORIES</b>		
	Developed Immovable Property - at Estimated Cost		
	Construction Work in Progress (Valued at Cost)	44,03,98,280.22	29,94,55,800.56
	<b>Total</b>	<b>44,03,98,280.22</b>	<b>29,94,55,800.56</b>
<b>11</b>	<b>CASH AND BANK BALANCES</b>		
i)	<b>Cash and Cash Equivalents</b>		
a)	Cash in hand	4,09,757.00	4,82,330.00
b)	<b>Balances with bank in current account</b>		
	<b>Total (A)</b>	<b>1,38,46,200.40</b>	<b>2,64,12,342.69</b>
	<b>Total (A)</b>	<b>1,42,55,957.40</b>	<b>2,68,94,672.69</b>
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>	<b>2,88,69,416.22</b>	
	<b>Total (A+B)</b>	<b>4,31,25,373.62</b>	<b>2,68,94,672.69</b>
<b>12</b>	<b>SHORT TERM LOANS AND ADVANCES</b>		
	(Unsecured, considered good)		
	Advance against Salary	68,000.00	-
	Advance to suppliers	42,88,617.72	4,27,752.72
	Input GST Receivable	2,79,714.23	26,27,501.32
	Electronic Cash Ledger (GST)	89,074.00	26,40,266.00
	Advance Tax and TDS Receivable (Net of Provisions)	-	9,419.67
	Other Advances	4,05,300.00	2,02,650.00
	<b>Total</b>	<b>51,30,705.95</b>	<b>59,07,589.71</b>

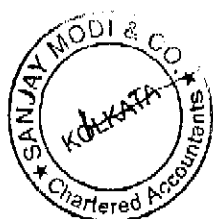
12.1 Other Advances includes amount paid on account of TDS payment on behalf of various Body Corporates



**ASPIRA LOHARUKA DEVELOPERS LLP**

Notes forming part of the Financial Statements for the year ended 31st March, 2021

	For the year ended 31st March, 2021 Amount (Rs)	For the year ended 31st March, 2020 Amount (Rs)
<b>13 REVENUE FROM OPERATIONS</b>		
Cancellation Fee	1,97,080.00	-
<b>Total</b>	<b>1,97,080.00</b>	<b>-</b>
<b>14 OTHER INCOME</b>		
Interest on Fixed Deposit	8,12,835.00	86,688.00
Interest on Income Tax Refund	-	40.00
<b>Total</b>	<b>8,12,835.00</b>	<b>86,728.00</b>
<b>15 DIRECT EXPENSES</b>		
Construction Materials	5,29,19,484.16	3,52,60,398.39
Construction Expenses, Administrative & Selling Expenses	8,80,22,995.50	6,98,72,417.50
Land Compensation	-	30,000.00
<b>Total</b>	<b>14,09,42,479.66</b>	<b>10,51,62,815.89</b>
<b>16 CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK IN TRADE</b>		
<b>Work in Progress</b>		
Opening Stock	29,94,55,800.56	19,42,92,984.67
Less: Closing Stock	44,03,98,280.22	29,94,55,800.56
<b>Total</b>	<b>-14,09,42,479.66</b>	<b>-10,51,62,815.89</b>
<b>17 FINANCE COST</b>		
Bank Charges	949.06	1,976.81
<b>Total</b>	<b>949.06</b>	<b>1,976.81</b>
<b>18 OTHER EXPENSES</b>		
Audit Fee	30,000.00	30,000.00
Late Fee of GST	1,650.00	18,602.00
Professional Charges	15,000.00	-
Professional Tax	2,500.00	-
Prior period items	-	5,570.13
Filing Fee	35,200.00	2,300.00
Miscellaneous Expenses	566.77	14.17
<b>Total</b>	<b>84,916.77</b>	<b>56,486.30</b>
<b>18.1 Prior Period Items includes</b>		
Debit related to earlier year	-	5,570.13
Credit related to earlier year	-	-
<b>Total</b>	<b>-</b>	<b>5,570.13</b>



*Anish Loharuka*  
**ANISH LOHARUKA**  
 (DIN:03399504)

*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, 2021

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

i)	Contingent Liabilities	2020-21	2019-20
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

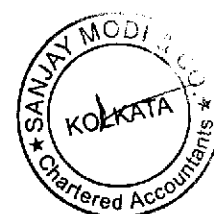
**Relatives of Partner**

Nishi Loharuka, Mother of Anish Loharuka

**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	
		2020-21	2019-20	2020-21	2019-20	2020-21	2019-20
<b>1</b>	<b>Interest on Partner's capital</b>						
	Anish Loharuka	22,855.00	20,407.00	-	-	-	-
	Arihant Giria	22,840.00	20,393.00	-	-	-	-
	Arjun Lal Gupta	23,495.00	20,977.00	-	-	-	-
	Lalit Kumar Giria	22,840.00	20,393.00	-	-	-	-
	Sagar Giria	22,840.00	20,393.00	-	-	-	-
	Shreyansh More	23,520.00	21,000.00	-	-	-	-
	Sunil Kumar Giria	22,840.00	20,393.00	-	-	-	-
	Sunil Kumar Loharuka	23,178.00	20,695.00	-	-	-	-
	<b>Total</b>	<b>1,84,408.00</b>	<b>1,64,651.00</b>	-	-	-	-



<b>2</b>	<b>Share of Profit/(Loss) transferred to Partner's Capital A/c</b>						
	Anish Loharuka	98,338.45	-	-	-	-	-
	Arihant Giria	75,644.96	-	-	-	-	-
	Arjun Lal Gupta	52,951.47	-	-	-	-	-
	Lalit Kumar Giria	75,644.96	-	-	-	-	-
	Sagar Giria	75,644.96	-	-	-	-	-
	Shreyansh More	52,951.47	-	-	-	-	-
	Sunil Kumar Giria	75,644.96	-	-	-	-	-
	Sunil Kumar Loharuka	98,338.45	-	-	-	-	-
	<b>Total</b>	<b>6,05,159.70</b>	-	-	-	-	-
<b>3</b>	<b>Unsecured Loan taken</b>						
	Anish Loharuka	6,14,000.00	1,00,000.00	-	-	-	-
	Sunil Kumar Loharuka	-	9,50,000.00	-	-	-	-
	Captain Dealcom LLP	-	-	-	33,75,000.00	87,00,000.00	-
	Jyotirling Marketing LLP	-	-	-	-	30,00,000.00	-
	Rishikesh Dealtrade LLP	-	-	-	-	30,00,000.00	-
	Vanaspati Retailers LLP	-	-	-	-	29,50,000.00	-
	<b>Total</b>	<b>6,14,000.00</b>	<b>10,50,000.00</b>	-	-	<b>33,75,000.00</b>	<b>1,76,50,000.00</b>
<b>4</b>	<b>Repayment of Unsecured Loan</b>						
	Sunil Kumar Loharuka	-	29,50,000.00	-	-	-	-
	Nishi Loharuka	-	-	-	50,63,839.00	-	-
	<b>Total</b>	-	<b>29,50,000.00</b>	-	<b>50,63,839.00</b>	-	-
<b>5</b>	<b>Interest on Unsecured Loan taken</b>						
	Anish Loharuka	2,44,841.00	1,93,445.00	-	-	-	-
	Sunil Loharuka	2,43,881.00	3,61,709.00	-	-	-	-
	Nishi Loharuka	-	-	-	1,66,518.00	-	-
	Captain Dealcom LLP	-	-	-	-	29,38,947.00	25,93,821.00
	Jyotirling Marketing LLP	-	-	-	-	2,19,218.00	1,46,310.00
	Rishikesh Dealtrade LLP	-	-	-	-	2,19,218.00	1,46,310.00
	Vanaspati Retailers LLP	-	-	-	-	2,15,557.00	1,43,759.00
	<b>Total</b>	<b>4,88,722.00</b>	<b>5,55,154.00</b>	-	<b>1,66,518.00</b>	<b>35,92,940.00</b>	<b>30,30,200.00</b>
<b>6</b>	<b>Re-imbusement of Statutory payments</b>						
	Ajna Commercial Pvt. Ltd.	-	-	-	-	35,200.00	2,300.00
	<b>Total</b>	-	-	-	-	<b>35,200.00</b>	<b>2,300.00</b>
<b>7</b>	<b>Outstanding as at 31st March</b>						
<b>a)</b>	<b>Partners Capital</b>						
	Anish Loharuka	3,11,655.63	1,90,462.18	-	-	-	-
	Arihant Giria	2,88,818.25	1,90,333.29	-	-	-	-
	Arjun Lal Gupta	2,72,235.87	1,95,789.40	-	-	-	-
	Lalit Kumar Giria	2,88,818.26	1,90,333.30	-	-	-	-
	Sagar Giria	2,88,818.26	1,90,333.30	-	-	-	-
	Shreyansh More	2,72,468.87	1,95,997.40	-	-	-	-
	Sunil Kumar Giria	2,88,818.26	1,90,333.30	-	-	-	-
	Sunil Kumar Loharuka	3,14,668.63	1,93,152.18	-	-	-	-
	<b>TOTAL</b>	<b>23,26,302.05</b>	<b>15,36,734.35</b>	-	-	-	-
<b>b)</b>	<b>Unsecured Loans</b>						
	Anish Loharuka	37,85,014.00	29,44,536.00	-	-	-	-
	Sunil Loharuka	37,09,602.00	34,84,012.00	-	-	-	-
	Captain Dealcom LLP	-	-	-	4,75,88,409.00	4,14,94,883.00	-
	Jyotirling Marketing LLP	-	-	-	-	33,34,456.00	31,31,679.00
	Rishikesh Dealtrade LLP	-	-	-	-	33,34,456.00	31,31,679.00
	Vanaspati Retailers LLP	-	-	-	-	32,78,773.00	30,79,383.00
	<b>Total</b>	<b>74,94,616.00</b>	<b>64,28,548.00</b>	-	-	<b>5,75,36,094.00</b>	<b>5,08,37,624.00</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: 5th October, 2021

For and on behalf of the Designated Partner

*Anish Dharuka*  
ANISH DHARUKA  
(DIN:03399504)

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

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