



INDEPENDENT AUDITOR'S REPORT

To the Partners of
OSWAL RESIDENTIAL BUILDING LLP

Report on the Financial Statements

We have audited the accompanying financial statements of **OSWAL RESIDENTIAL BUILDING LLP**, which comprise the Balance Sheet as at 31st March, 2021, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The partners are responsible for the matters stated in the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the LLP in accordance with the Accounting principles generally accepted in India. This responsibility also includes maintenance of adequate records in accordance with the provision with 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 judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting record, 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 taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provision of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing issued by ICAL. 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.





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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 financial control relevant to the LLP's preparation of the financial statements that give a true and fair view to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the LLP has in place an adequate internal financial control over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by partners, 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 on the financial statements.

Opinion :

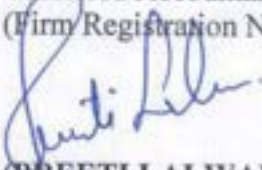
Subject to our comment under emphasis of matter, in our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the LLP as at 31st March, 2021, and
- b) In the case of the statement of Profit and Loss Account, of the profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements:

1. We report that
 - a. 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;
 - b. In our opinion proper books of account as required by law have been kept by the LLP so far as appears from our examination of those books.
 - c. The Balance Sheet and Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the aforesaid financial statements comply with the Accounting Standards by the Institute of Chartered Accountants of India.

For R. MAHAJAN & CO.
Chartered Accountants
(Firm Registration No. 318138E)


(PREETI LALWANI)
Partner
(Membership No. 301315)



Place: Kolkata
Dated: 30th day of December 2021
UDIN: 21301315AAAAD5417

OSWAL RESIDENTIAL BUILDINGS LLP

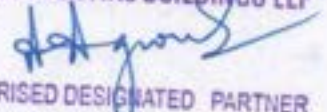
159, Rabindra Sarani, Onkar Mansion, Room No. 2C, 2nd FLOOR, KOLKATA - 700007

PAN : AADFO0122C**Wd : 9(2)/KOL****D.O.I : 12/03/2012****Area/Locality : Burra Bazar****e-mail : acs@oswalgroup.net****Phone : 9830356000****Bank A/c : HDFC Bank, Kakurgachi Branch****C.A/c No. 04602560002144****IFS Code : HDFC0000460****COMPUTATION OF TOTAL INCOME FOR THE ASST. YEAR 2021-22****INCOME FROM BUSINESS :**

Net Profit as per Profit & Loss Account		1,12,512.74
Add : Disallowed Items		
Interest on GST	-	
Interest on Service Tax	-	
Donation & subscription	-	
Late fees of GST	1,500.00	1,500.00
		<u>1,14,012.74</u>
Add : Depreciation as per books		<u>2,67,501.00</u>
		3,81,513.74
Less : Interest Received From CESC	6,873.00	
Less : Interest Received From FD	536.00	
Less : Depreciation as per Income Tax Act	2,91,759.00	2,99,168.00
		<u>82,345.74</u>
INCOME FROM OTHER SOURCES :		
Interest Received From CESC	6,873.00	
Interest Received From FD	536.00	7,409.00
		<u>89,754.74</u>
	Total Income Rounded off	<u>89,750.00</u>

COMPUTATION OF TAX

Tax Payable		26,925.00
Add : Health & Education Cess @ 4%		<u>1,077.00</u>
		28,002.00
Less : Tax Deducted At Source & TCS		
As per 26AS	<u>515.00</u>	<u>515.00</u>
		27,487.00
Add:-Interest U/s 234A	-	
Add:-Interest U/s 234B	computax 2,466.00	
Add:-Interest U/s 234C	computax <u>1,384.00</u>	<u>3,850.00</u>
		31,340.00
Less: Paid U/s 140A as on.....2021		<u>31,340.00</u>
	Balance	<u>-</u>

OSWAL RESIDENTIAL BUILDINGS LLP**AUTHORISED DESIGNATED PARTNER
OSWAL RESIDENTIAL BUILDINGS LLP****S. M. K.****AUTHORISED DESIGNATED PARTNER**

OSWAL RESIDENTIAL BUILDINGS LLP

159, Rabindra Sarani, Onkar Mansion, Room No. 2C, 2nd FLOOR, KOLKATA - 700007

BALANCE SHEET AS ON 31st MARCH, 2021

	Note	As on 31st March, 2021	As on 31st March, 2020
I. CONTRIBUTION & LIABILITIES			
1 PARTNERS' FUND	2		
Partners' Fixed Capital		30,000.00 ✓	3,30,000.00
Partners' Current Capital		71,277.00 ✓	2,02,63,434.16
Reserve & Surplus (including surplus being the profit/loss made during year)	3	-	31,474.26
2 LIABILITIES			
Secured Loans	4	5,73,669.07 ✓	7,14,118.82
Unsecured Loans	4a	13,86,88,270.86 ✓	10,25,71,733.71
Short Term borrowings			
Creditors/Trade payables, Advance from customers	5	33,22,677.08 ✓	49,14,311.34
Other liabilities	6	79,69,460.00	75,37,383.00
Provisions for Taxation		1,50,874.20 ✓	2,11,282.00
Provisions for Contingencies		-	-
Provisions for Insurance		-	-
Other Provisions (if any)		-	-
TOTAL		15,08,06,228.21	13,65,73,737.29
II. ASSETS			
Gross Fixed Assets (including Intangible assets)	7	41,13,935.72 ✓	37,23,262.00
Less: Depreciation and Amortization		28,65,824.00	26,35,361.00
Net Fixed Assets		12,48,111.72 ✓	10,87,901.00
Investments			10,099.00
Loans and Advances	8	5,39,30,758.85 ✓	5,20,14,413.49
Inventories (Work-in-Progress)	9	7,75,59,575.71 ✓	6,57,05,488.97
Debtors/Trade receivables	10	1,04,25,979.59 ✓	1,20,58,248.56
Cash and cash equivalents	11	2,16,633.40 ✓	5,28,658.98
Other Assets		74,25,168.94 ✓	51,68,927.29
TOTAL		15,08,06,228.21	13,65,73,737.29

Significant Accounting Policies and other Notes on Accounts

The accompanying Notes are an integral part of the Financial Statements Signed in terms of our Report of even date.

For R. MAHAJAN & CO.
Chartered Accountants
(Firm Registration No: 318138E)

(PREETI LALWANI)
Partner
(Membership No. 301315)

Place : Kolkata
Dated : 30th day of Decr 2021

UDIN: 21301315AAAAD5417



For M/s OSWAL RESIDENTIAL BUILDINGS LLP

OSWAL RESIDENTIAL BUILDINGS LLP
AUTHORISED DESIGNATED PARTNER
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STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2021

Particulars	Note	For the year ended 31st March, 2021	For the year ended 31st March, 2020
Income			
Revenue Recognised on Project	12	66,04,000.00 ✓	71,65,016.00
Other Income	13	3,85,001.05 ✓	8,16,698.60
Closing Work In Progress		7,75,59,575.71 ✓	6,57,05,488.97
Total income		<u>8,45,48,576.76</u>	<u>7,36,87,203.57</u>
Expenses			
Opening Work In Progress		6,57,05,488.97 ✓	4,16,78,094.76
Construction Expenses for the Year	14	1,75,99,566.74 ✓	3,10,49,109.89
Administrative expenses	15	1,04,268.00	29,811.00
Insurance expenses	16	-	18,679.00
Interest	17	59,549.25 ✓	84,773.82
Depreciation and amortization	7	2,67,501.00 ✓	3,26,080.00
Payment to Auditors	18	25,000.00 ✓	50,000.00
Other expenses	19	6,74,690.06	3,40,831.84
Total Expenditure		<u>8,44,36,064.02</u>	<u>7,35,77,380.31</u>
Net Profit/ (Loss) before taxes		1,12,512.74	1,09,823.26
Tax Expenses			
Provision for Tax		28,002.00	78,349.00
Short Provision for Earlier Years		-	-
Deferred Tax Expenses		-	-
Profit/ (Loss) after Tax		84,510.74 ✓	31,474.26
Profit transferred to Partners' account		-	-
Profit/ (Loss) transferred to Reserves and Surplus		84,510.74 ✓	31,474.26

Significant Accounting Policies and other Notes on Accounts

1

The accompanying Notes are an integral part of the Financial Statements

Signed in terms of our Report of even date.

For R. MAHAJAN & CO.

Chartered Accountants

(Firm Registration No: 318138E)

(PREETI LALWANI)

Partner

(Membership No. 301315)

Place : Kolkata

Dated 30th day of March, 2021

UDIN: 21301315AAADE5417

For M/s OSWAL RESIDENTIAL BUILDINGS LLP

OSWAL RESIDENTIAL BUILDINGS LLP

AUTHORISED DESIGNATED PARTNER

OSWAL RESIDENTIAL BUILDINGS LLP

AUTHORISED DESIGNATED PARTNER



OSWAL RESIDENTIAL BUILDINGS LLP

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021

1 SIGNIFICANT ACCOUNTING POLICIES AND OTHER NOTES ON ACCOUNTS:

i. SIGNIFICANT ACCOUNTING POLICIES:

a) Basis of Accounting:

The Accounts are prepared under the historical cost convention and on the principle of going concern basis in accordance with the generally accepted accounting principles in India.

During FY 20-21, 1 flat and 1 car Parking has been sold, whose agreement value has been considered as total amount receivable from the Flat buyers in instalments as per the Terms of Sale Agreement considering the Stage of Construction achieved. As the percentage completion method is applicable to the firm being engaged in Construction business, the total projects revenues cannot be ascertained and estimated reliably as 2 flats and 3 car parkings have still not been booked and the projects costs attributable to the project are not capable of being measured reliably. The management is of the opinion that the firm has on the basis of wrong assumption realised excess profit in the initial years of construction and now it is estimated that the firm will be incurring losses in the project on its completion and accordingly has considered deduction of cost of sales from work-in-progress.

Caspian Construction Private Limited, Pannarjuna Properties Private Limited and Sheetal Chaya Properties Private Limited had retired from "Oswal Residential Buildings LLP" vide Retirement Deed dated 31st March, 2019 releasing all their Share, Rights, Title, Interest and Assets (Which includes their share of profit/(loss) in the business of the said Limited Liability Partnership Firm, 4 Flats and 7 Car Parkings unsold as on 31st March, 2019) in favour of the Two continuing partners in lieu of their claim to the amount outstanding as credit to their Capital Account and their claim to their share standing as Surplus in the Profits & Loss Account of the Firm.

Furthermore, on 31st March, 2021, two partners, namely A. B. Complex P. Ltd. and North East Properties P. Ltd have retired and hence their balances have been transferred to Loan Account.

b) Revenue Recognition:

Income & Expenditure have been accounted on accrual basis. All expenses incurred towards cost of land, construction expenses and Administrative expenses have been considered as Work-in-progress, as all the expenses are towards construction of the Residential Complex.

The Guidance Note on Accounting for Real Estate Transactions related to Accounting Standard-9 (Revenue Recognition) is applicable to the LLP, Oswal Residential Buildings LLP, and accordingly income has been recognised on the basis of it, though under the Income Tax Act, 1961 the criteria for recognition of sale either on registration of flat or possession, whichever is earlier is not applicable to the LLP as the construction of the complex is still in progress. The partners have recognized revenue as the management are of the opinion that the percentage of completion of the project has achieved reasonable level of construction.

Opening Reserve & Surplus of Rs.31,474/- and Net Profit during the year amounting to Rs. 84,511/- have been distributed among the old partners equally on the event of retirement of 2 partners (I.e A. B. Complex Private Limited and North East Properties Private Limited) as on 31.03.2021 as per the Limited liability Partnership Deed dated 31.03.2021.

c) Inventories:

Construction materials purchased are being treated as consumed at the time of purchase and hence construction materials stock is reflected as NIL.

Work-in-progress is on actual cost basis after deduction of cost of sales as per the Deed of Partnership considered as sale on basis of Accounting Standard-7 (Construction Contracts).

d) Fixed Assets:

Fixed Assets have been stated at cost less accumulated depreciation.

e) Depreciation:

Depreciation has been provided on written down value basis at rates specified by Schedule II of the Companies Act, 2013. Depreciation on addition/ deletion is calculated prorata from/ to the date of additions/ deductions.

f) Work-in-Progress which is for construction of Residential Complex includes land which was owned by five companies- Caspian Construction Private Limited, Pannarjuna Properties Private Limited, Sheetal Chaya Properties Private Limited, A B Complex Pvt Ltd and North East Properties Pvt ltd. During FY 18-19, Caspian Construction Private Limited, Pannarjuna Properties Private Limited and Sheetal Chaya Properties Private Limited retired from "Oswal Residential Buildings LLP" vide Retirement Deed dated 31st March, 2019. During FY 20-21, A. B. Complex P. Ltd. and North East Properties P. Ltd. retired vide Retirement Deed dated 31st March, 2021. The cost of land and amount incurred towards construction expenses has been considered Work-in-Progress and in the respective Loan account of partners.

g) As per Partnership Deed, Interest on Partners' Capital is calculated only on the Fixed capital of each partner of Oswal Residential Buildings LLP. As per Partnership Deed, Interest has been provided on the Fixed capital of each partner for the year.



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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021

- iii. Figures of Sundry Debtors and Sundry Creditors are subject to confirmation.
- iv. Figure of Unsecured Loans are subject to confirmation
- v. Salary and Bonus paid to Staff at Site have been included in Work-in-Progress.
- vi. Section 115JC of the Income Tax Act, 1961 relating to Alternate Minimum Tax, is not applicable to the firm, being other than a company, as the firm is not claiming deduction u/s 10AA and 80H to 80RRB of the Act.
- viii. **Points on Tax Audit Form 3CD**
 - a) Personal expenses for use of motor car & telephone, if any, is not ascertainable.

For R. MAHAJAN & CO.
Chartered Accountants
(Firm Registration No: 318138E)


(PREETI LALWANI)
Partner
(Membership No. 301315)

Place : Kolkata
Dated 20th day of Decr. 2021

UDIN: 21301315AAADE5417

For M/s OSWAL RESIDENTIAL BUILDINGS LLP



OSWAL RESIDENTIAL BUILDINGS LLP

AUTHORISED DESIGNATED PARTNER

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159, Rabindra Sarani, Onkar Mansion, Room No. 2C, 2nd FLOOR, KOLKATA - 700007

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021

	<u>For the year ended</u> <u>31st March, 2021</u>		<u>For the year ended</u> <u>31st March, 2020</u>	
2 PARTNERS FUND				
PARTNER'S FIXED CAPITAL				
A.B.Complex Pvt Ltd.			1,50,000.00	
Sachin Bafna	10,000.00		10,000.00	
Rashmi Bafna	10,000.00		10,000.00	
Sunita Agarwal	10,000.00		10,000.00	
North East Properties Pvt Ltd	-	30,000.00	1,50,000.00	3,30,000.00
PARTNER'S CURRENT CAPITAL				
A.B.Complex Pvt Ltd.				
Opening balance	96,92,444.84		53,18,831.33	
Add : Introduced during the year	-		-	
Add : Share of Reserve & Surplus	23,197.00		43,80,113.51	
Add : Interest on Capital	-		13,500.00	
	97,15,641.84		97,12,444.84	
Less : Withdrawn during the year	2,250.00		20,000.00	96,92,444.84
	97,13,391.84		-	
Less: Transferred to Partner's Loan	97,13,391.84		-	
North East Properties Pvt Ltd.				
Opening balance	1,05,69,303.33		61,95,689.82	
Add : Share of Reserve & Surplus	23,197.00		43,80,113.51	
Add : Introduced during the year	-		-	
Add : Interest on Capital	-		13,500.00	
	1,05,92,500.33		1,05,89,303.33	
Less : Withdrawn during the year	2,300.00		20,000.00	1,05,69,303.33
	1,05,90,200.33		-	
Less: Transferred to Partner's Loan	1,05,90,200.33		-	
Sachin Bafna				
Opening balance	562.00		-	
Add : Share of Reserve & Surplus	23,197.00		-	
Add : Introduced during the year	-		-	
Add : Interest on Capital	-		562.00	
	23,759.00		562.00	
Less : Withdrawn during the year	-	23,759.00	-	562.00
Rashmi Bafna				
Opening balance	562.00		-	
Add : Share of Reserve & Surplus	23,197.00		-	
Add : Introduced during the year	-		-	
Add : Interest on Capital	-		562.00	
	23,759.00		562.00	
Less : Withdrawn during the year	-	23,759.00	-	562.00
Sunita Agarwal				
Opening balance	562.00		-	
Add : Share of Reserve & Surplus	23,197.00		-	
Add : Introduced during the year	-		-	
Add : Interest on Capital	-		562.00	
	23,759.00		562.00	
Less : Withdrawn during the year	-	23,759.00	-	562.00
		71,277.00		2,02,63,434.16
3 RESERVE & SURPLUS				
Surplus i.e Balance in Profit & Loss A/c				
Opening Balance		31,474.26		2,19,00,567.53
Less: Distributed Among Partners				
Sachin Bafna	6,294.85		43,80,113.51	
Rashmi Bafna	6,294.85		43,80,113.51	
Sunita Bafna	6,294.85		43,80,113.51	
A.B.Complex Pvt Ltd.	6,294.85		43,80,113.51	
North East Properties Pvt Ltd	6,294.85		43,80,113.51	2,19,00,567.53
Balance		31,474.26		
Add: Profit/(Loss) for the year		84,510.74		31,474.26
Less: Distributed among Partners				
Sachin Bafna	16,902.15			
Rashmi Bafna	16,902.15			
Sunita Bafna	16,902.15			
A.B.Complex Pvt Ltd.	16,902.15			
North East Properties Pvt Ltd	16,902.15			
		84,510.74		31,474.26

OSWAL RESIDENTIAL BUILDINGS LLP

AUTHORISED DESIGNATED PARTNER

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159, Rabindra Sarani, Onkar Mansion, Room No. 2C, 2nd FLOOR, KOLKATA - 700007

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021**4 SECURED LOANS**

HDFC Car Loan	5,73,669.07	7,14,118.82
-Hypothecation of Car	<u>5,73,669.07</u>	<u>7,14,118.82</u>

4a UNSECURED LOANS

Saurav Bafna		(13,700.00)
A. B. Complex Pvt. Ltd. (t/f from Capital)	98,63,391.84	-
North East Properties Pvt. Ltd (t/f from Capital)	1,07,40,200.33	-
Caspian Construction Pvt Ltd.	66,02,465.12	93,59,765.14
Pannarjuna Properties Pvt Ltd	72,58,897.86	1,02,21,197.86
Sheetal Chaya Properties Pvt Ltd	76,03,572.72	1,05,65,872.72
AGARWALLA UDYOG PVT LTD	1,89,33,447.00	1,80,98,798.00
Arnav Financial Service Pvt Ltd	77,00,595.00	71,70,014.00
Bhag Chand Jain	14,45,534.00	-
Bijoy Kumar Agarwal	9,71,690.00	-
Bijoy Kumar Khandwal	11,15,304.00	-
Incents Consultants Pvt Ltd	-	-
Jaiprakash Overseas Finance Ltd	2,91,96,764.00	10,27,247.00
Jai Singh Daga	13,45,409.00	2,38,74,594.00
KHUSHBU DAGA	5,50,393.00	12,10,989.00
Madhu Devi Daga	9,17,324.00	4,95,404.00
Neha Daga	39,09,083.00	8,25,674.00
P.D. Gaimwell & Credit Private Limited	48,50,315.00	7,70,629.00
Prem Daga	12,23,099.00	43,65,720.00
Rahul Daga	76,11,310.00	11,00,899.00
Ranjit Singh Daga	12,23,099.00	12,10,989.00
RATNA DEVI SURANA	18,33,166.00	11,00,899.00
Sachin Bafna (Loan)	12,219.00	16,50,016.00
Samskar Financial Services Pvt. Ltd.	27,02,602.00	12,219.00
Vaikunth Motors Finance Pvt. Ltd.	62,89,809.00	20,54,493.00
Sipea Banerjee	5,32,305.00	71,70,014.00
Subita Devi Jain	4,56,260.00	-
Vijaylaxmi Jain	25,37,252.00	-
Tarun Banerjee	9,62,784.00	-
Amit Agarwal	3,00,000.00	-
	<u>13,86,88,270.86</u>	<u>3,00,000.00</u>
		<u>10,25,71,733.71</u>

5 CREDITORS/ TRADE PAYABLES/ ADVANCE FROM CUSTOMERS**Creditors/ Trade Payables**

S A Informatics Pvt Ltd	3,87,796.00	13,90,440.00
Durable Security & Allied Services Pvt.ltd	6,00,000.00	6,00,000.00
Oswal Properties Pvt Ltd		


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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021

Partha Acharya	2,00,036.00 ✓	2,00,036.00
Nityanada Das	-	57,419.00
Nagdevi Construction	57,616.00 ✓	1,07,616.00
ECO Protect Services	82,544.80 ✓	32,368.00
M. T. Enterprise	2,32,137.00 ✓	2,92,151.00
Micro Media Infoway	11,989.00 ✓	-
Joy Bharat Commodore Pvt Ltd	-	86,400.00
Devi Machineries & Materials Suppliers	-	1,15,640.00
Dharma H	17,000.00	-
Kone Elevator India Pvt Ltd	2,14,635.94 ✓	-
Reform Publicity	-	-
Crescentlite	-	81,111.00
Adorit Consultant	-	4,25,736.00
Agarwal & Agarwal Architects Pvt Ltd	-	13,401.00
Akass Infrastructure P. Ltd	24,780.00 ✓	-
Axton Manpower Service P. Ltd.	5,03,950.00 ✓	-
Raksha Hygines	10,856.00 ✓	-
Universal Sales	-	-
Komal Cogent Energy Pvt Ltd	-	6,80,400.00
NC Mondal & Tubewell	19,552.00 ✓	-
Oswal Properties P. Ltd.	2,00,018.00 ✓	-
Tech Serve	40,285.00 ✓	-
SKM Geosurvey	-	1,36,512.00
Sagar Mondal	24,400.00	-
Advance from Flat Buyers	26,27,595.74	42,19,230.00
	<u>6,95,081.34</u>	<u>6,95,081.34</u>
	<u>33,22,677.08</u>	<u>49,14,311.34</u>

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OSWAL RESIDENTIAL BUILDINGS LLP
 1. *[Signature]*
 AUTHORISED DESIGNATED PARTNER

OSWAL RESIDENTIAL BUILDINGS LLP
[Signature]
 AUTHORISED DESIGNATED PARTNER

OSWAL RESIDENTIAL BUILDINGS LLP

159, Rabindra Sarani, Onkar Mansion, Room No. 2C, 2nd FLOOR, KOLKATA - 700007

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021**6 OTHER LIABILITIES****LIABILITY FOR EXPENSES**

Salary Payable	2,48,115.00		13,039.00
Outstanding Electricity Charges	1,01,810.00		-
R Mahajan & Co.	37,373.00		51,400.00
Audit Fees Payable	25,000.00		10,000.00
TDS Payable	5,29,879.00		3,62,315.00
ESIC Payable	3,588.00		526.00
EPFO Payable	21,346.00		-
P. Tax Payable	5,670.00		-
GST Payable			57,966.00

DEPOSITS RECEIVED

Community Hall Deposit	4,82,000.00		4,60,000.00
Maintenance Deposit	65,14,679.00	69,96,679.00	65,82,137.00
		<u>79,69,460.00</u>	<u>70,42,137.00</u>
			<u>75,37,383.00</u>

8 LOANS & ADVANCES**Advance to Suppliers**

SF Enterprise	30,000.00		
Advance Against Cossipore Projects			
Antrix Housing LLP	11,00,000.00		11,00,000.00
JM Financial Credit Solutions	4,89,00,000.00		4,89,00,000.00
Oswal Properties Pvt Ltd	-	5,00,30,000.00	-
			5,00,00,000.00

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OSWAL RESIDENTIAL BUILDINGS LLP
[Signature]
 AUTHORISED DESIGNATED PARTNER

OSWAL RESIDENTIAL BUILDINGS LLP
[Signature]
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OSWAL RESIDENTIAL BUILDINGS LLP

159, Rabindra Sarani, Onkar Mansion, Room No. 2C, 2nd FLOOR, KOLKATA - 700007

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021

Security Deposit (CESC)	3,07,160.58 ✓	3,07,160.58
Security Deposit(Excess) (CESC)	1,83,305.52	1,83,305.52
Saurav Bafna	13,700.00 ✓	
Incent Consultants P. Ltd.	25,00,000.00 ✓	
Advance Tax (Asst. Year 2017-18)	-	4,00,000.00
Tax Deducted At Source (A.Y. 17-18)	-	4,58,842.47
Tax Deducted At Source (A.Y. 2020-2021)	-	10,672.80
Tax Collected At Source (A.Y. 2020-2021)	-	10,737.00
Income TAX Receivable	-	36,226.90
Tax Deducted At Source (A.Y. 2021-22)	515.00 ✓	
Oswal Towers LLP	1,48,292.00 ✓	
Sohandeep Charitable Trust	1,20,000.00 ✓	1,20,000.00
Interest receivable from CESC Ltd	87,595.75	81,237.60
Input CGST	1,13,660.00	1,51,177.31
Input SGST	1,13,660.00	1,44,121.31
Input GST not yet claimed (not appearing in GSTR-2A)	2,01,938.00 * 75%	
Deposit Against Service Tax Appeals	1,10,932.00	1,10,932.00
	<u>5,39,30,758.85</u> ✓	<u>5,20,14,413.49</u>
9 INVENTORIES		
Construction Work-In-Progress (including Land)	4,73,90,419.45	5,29,80,401.45
Construction Work-In-Progress (Cossipore Project)	3,01,69,156.26 ✓	1,27,25,087.52
	<u>7,75,59,575.71</u> ✓	<u>6,57,05,488.97</u>
10 Trade Receivables		
Sundry Debtors	1,04,25,979.59 ✓	1,20,58,248.56
(Unsecured, Considered good)		
	<u>1,04,25,979.59</u>	<u>1,20,58,248.56</u>
11 Cash & Cash Equivalents		
a) Cash in hand (As Certified by the Partners)	1,44,523.00 ✓	1,22,482.00
b) HDFC Bank, Kakurgachi Branch, Current A/c No. 04602560002144	19,390.40 ✓	2,108.98
c) Kotak Bank, Harish Mukherjee Road Current A/c No. 9830356000 -IFSC-KKBK0006583	52,720.00 ✓	4,04,068.00
	<u>2,16,633.40</u>	<u>5,28,658.98</u>

For R. MAHAJAN & CO.
Chartered Accountants
(Firm Registration No. 318138E)

(PRIYATI LALWANI)
Partner
(Membership No. 301315)

Place : Kolkata
Dated : 30th day of Dec 2021

UDIN: 21301315AAADE5417



For M/s OSWAL RESIDENTIAL BUILDINGS LLP

OSWAL RESIDENTIAL BUILDINGS LLP

AUTHORISED DESIGNATED PARTNER

OSWAL RESIDENTIAL BUILDINGS LLP

AUTHORISED DESIGNATED PARTNER

OSWAL RESIDENTIAL BUILDINGS LLP

159, Bablu... Sarani, Oshar Mansion, Room No. 2C, 2nd FLOOR, KOLKATA - 700047

NOTE 7 OF TANGIBLE ASSETS ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS

G R O S S B L O C K

D E P R E C I A T I O N

N E T B L O C K

Sl. No.	Description	Rate of Depreciation	As on 1st April, 2020	Additions	Disposals	Total Cost as on 31.03.21	Depreciation as on 01.04.20	For the Year	Transfer to Profit & Loss A/c	Total Depreciation	WTDV As on 31st March, 2021	WTDV As on 31st March, 2020
1	Air Conditioners	59.39%	59,000.00	-	-	59,000.00	59,000.00	-	-	59,000.00	-	-
	Air Conditioners	51.21%	34,000.00	-	-	34,000.00	34,000.00	-	-	34,000.00	-	-
2	Attendance System	51.89%	7,071.00	-	-	7,071.00	7,071.00	-	-	7,071.00	-	-
3	CCTV Surveillance	93.12%	40,067.00	-	-	40,067.00	38,065.00	-	-	38,065.00	2,002.00	2,002.00
	CCTV Surveillance	63.16%	1,52,253.00	-	-	1,52,253.00	1,48,144.00	4,095.00	-	1,50,739.00	1,514.00	4,109.00
	CCTV Surveillance	63.16%	1,41,750.00	-	1,41,750.00	-	37,038.00	-	37,038.00	-	-	1,04,712.00
4	Coffee Machine	58.13%	15,968.00	-	-	15,968.00	15,968.00	-	-	15,968.00	-	-
	Coffee Machine	58.20%	15,635.00	-	-	15,635.00	15,635.00	-	-	15,635.00	-	-
7	Furniture & Fixtures	27.93%	8,260.00	-	-	8,260.00	7,465.00	822.00	-	7,687.00	573.00	795.00
	Furniture & Fixtures	28.11%	39,284.00	-	-	39,284.00	35,486.00	1,068.00	-	36,554.00	2,730.00	3,798.00
	Furniture & Fixtures	28.75%	46,762.00	-	-	46,762.00	42,154.00	1,325.00	-	43,479.00	3,283.00	4,608.00
	Furniture & Fixtures	29.49%	27,126.00	-	-	27,126.00	24,399.00	804.00	-	25,203.00	1,923.00	2,727.00
	Pressure Pump	29.49%	79,696.00	-	-	79,696.00	7,107.00	-	-	7,107.00	65,589.00	65,589.00
8	LCD TV	59.38%	32,320.00	-	-	32,320.00	32,320.00	-	-	32,320.00	-	-
9	Mobile Phone	58.37%	1,924.00	-	-	1,924.00	1,924.00	-	-	1,924.00	-	-
	Mobile Phone	58.75%	1,216.00	-	-	1,216.00	1,216.00	-	-	1,216.00	-	-
	Mobile Phone	58.90%	1,216.00	-	-	1,216.00	1,216.00	-	-	1,216.00	-	-
	Mobile Phone	59.12%	25,300.00	-	-	25,300.00	24,035.00	-	-	24,035.00	1,265.00	1,265.00
	Mobile Phone	59.93%	25,400.00	-	-	25,400.00	24,131.00	-	-	24,131.00	1,269.00	1,269.00
	Mobile Phone	52.00%	3,372.00	-	-	3,372.00	3,372.00	-	-	3,372.00	-	-
	Mobile Phone	52.49%	28,600.00	-	-	28,600.00	27,170.00	-	-	27,170.00	1,430.00	1,430.00
	Mobile Phone	45.07%	1,963.00	-	-	1,963.00	1,963.00	-	-	1,963.00	-	-
	Mobile Phone	45.07%	34,900.00	-	-	34,900.00	33,154.00	-	-	33,154.00	1,746.00	1,746.00
	Mobile Phone	45.06%	6,808.00	-	-	6,808.00	6,808.00	-	-	6,808.00	-	-
	Mobile Phone	45.06%	9,080.00	-	-	9,080.00	9,080.00	-	-	9,080.00	-	-
	Walky Tally	45.07%	-	13,000.00	-	13,000.00	-	3,243.00	-	13,243.00	9,757.00	-
10	Auto Level	45.06%	20,580.00	-	-	20,580.00	19,375.00	543.00	-	19,918.00	662.00	1,205.00
11	Digital Camera	45.06%	10,080.00	-	-	10,080.00	9,292.00	355.00	-	9,647.00	433.00	788.00
12	Water Dispenser	58.14%	17,500.00	-	-	17,500.00	16,625.00	-	-	16,625.00	875.00	875.00
	Water Purifier	58.14%	-	10,923.72	-	10,923.72	-	3,689.00	-	3,689.00	7,234.72	-
13	Weightment Machine	29.42%	7,500.00	-	-	7,500.00	6,748.00	221.00	-	6,969.00	531.00	752.00
14	Computer - 1	87.42%	37,544.00	-	-	37,544.00	35,667.00	-	-	35,667.00	1,877.00	1,877.00
	Computer - 2	87.68%	24,492.00	-	-	24,492.00	23,267.00	-	-	23,267.00	1,225.00	1,225.00
	Computer - 3	88.79%	31,200.00	-	-	31,200.00	29,640.00	-	-	29,640.00	1,560.00	1,560.00
	Computer - 4	63.16%	64,961.00	-	-	64,961.00	61,713.00	-	-	61,713.00	3,248.00	3,248.00
	Computer - 5	63.16%	24,990.00	-	-	24,990.00	23,741.00	-	-	23,741.00	1,249.00	1,249.00
15	Modem for Computer	88.03%	5,562.00	-	-	5,562.00	5,562.00	-	-	5,562.00	-	-
16	Computer Software	88.42%	1,10,250.00	-	-	1,10,250.00	1,04,739.00	-	-	1,04,739.00	5,511.00	5,511.00
17	Motor Car	28.15%	13,92,923.00	-	-	13,92,923.00	13,92,923.00	-	-	13,92,923.00	-	-
18	Motor Car	28.15%	11,43,709.00	-	-	11,43,709.00	2,68,148.00	2,46,470.00	-	5,14,618.00	6,29,091.00	8,75,661.00
19	Intangible Asset.	20%	-	5,08,500.00	-	5,08,500.00	-	6,966.00	-	6,966.00	5,01,534.00	-
			37,23,262.00	5,32,423.72	1,41,750.00	41,13,935.72	26,35,961.00	2,67,601.00	37,038.00	28,65,834.00	12,48,111.72	10,87,901.00
			25,82,245.00	13,58,155.00	2,17,138.00	37,25,262.00	23,09,281.00	3,26,080.00	-	26,35,361.00	10,87,901.00	2,72,954.00

Previous Year :

OSWAL RESIDENTIAL BUILDINGS LLP
 AUTHORISED DESIGNATED PARTNER

OSWAL RESIDENTIAL BUILDINGS LLP
 AUTHORISED DESIGNATED PARTNER



OSWAL RESIDENTIAL BUILDINGS LLP

159, Rabindra Sarani, Onkar Mansion, Room No. 2C, 2nd FLOOR, KOLKATA - 700007

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021

	For the year ended 31st March, 2021	For the year ended 31st March, 2020
12 REVENUE RECOGNITION		
Revenue from Project	66,04,000.00	71,65,016.00
	66,04,000.00	71,65,016.00
13 OTHER INCOME		
Discount Received	3,600.00	-
Interest received on Flat Advance	2,38,460.00	1,66,000.00
Nomination Charges	-	2,63,891.00
Interest Received From CESC	6,873.15	11,837.36
Flat Cancellation Charges	-	1,57,010.00
Interest on Fixed Deposits	536.00	87,438.00
Profit on sale of Fixed Assets	-	10,042.00
Sundry Balance Written Off	-	5,889.00
Other Income	37,038.00	1,14,591.24
Sale of cement bags	76,272.00	-
Interest on Income tax refund	1,023.10	-
Interest on maintenance	21,198.80	-
	3,85,001.05	8,16,698.60
14 WORK IN PROGRESS		
Opening Stock of Work-in Progress	6,57,05,488.97	4,16,78,094.76
Add : Addition during the year	1,75,99,566.74	3,10,49,109.89
	8,33,05,055.71	7,27,27,204.65
Less : Cost of Sales	57,45,480.00	70,21,715.68
Closing Stock of Work-in-Progress	7,75,59,575.71	6,57,05,488.97
15 ADMINISTRATIVE EXPENSES		
Bonus	7,192.00	14,385.00
EPFO - Employers Contribution	73,975.00	9,735.00
ESIC - Employers Contribution	23,101.00	5,691.00
Staff Welfare Expenses	-	-
Commission on GST	-	-
	1,04,268.00	29,811.00
16 INSURANCE EXPENSES		
Car Insurance	-	18,679.00
17 INTEREST EXPENSES		
Interest on Car Loan	59,549.25	47,072.82
Interest on PF	-	-
Interest on GST	-	170.00
Interest on Service Tax	-	37,531.00
	59,549.25	84,773.82
18 PAYMENT TO AUDITORS		
Auditor's Remuneration :		
-- As Audit Fees	25,000.00	25,000.00
-- As Tax Audit Fees	-	25,000.00
-- Other Matters	-	-
	25,000.00	50,000.00



OSWAL RESIDENTIAL BUILDINGS LLP

AUTHORISED DESIGNATED PARTNER

OSWAL RESIDENTIAL BUILDINGS LLP

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S.P.K.

OSWAL RESIDENTIAL BUILDINGS LLP

159, Rabindra Sarani, Onkar Mansion, Room No. 2C, 2nd FLOOR, KOLKATA - 700007

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2021**19 OTHER EXPENSES**

Bank Charges	1,850.61	-
Conveyance	27,207.00	384.00
Computer expense	20,540.00	-
Discount allowed	1,426.48	-
Expenditure on Software	10,500.00	-
Server Maintenance	25,000.00	-
Electricity (Cossipur Office)	2,110.00	-
Filing Fees	47,550.00	14,200.00
General Expenses/Business Promotion	49,525.00	-
Marketing expenses	2,592.00	-
Loan Processing Fees	-	4,109.00
Office Expenses	-	4,000.00
Other Expenses	-	6,960.00
Professional Fees	42,000.00	54,150.00
Professional Tax	-	1,200.00
Repair & Maintenance	10,293.68	80,534.69
Rounded off	41.94	-
Rent Office	66,500.00	-
Telephone & Internet Expenses	39,740.07	9,331.15
Trade Licence	2,250.00	2,150.00
Assesment of Demand	-	5,922.00
Nexs Card Expenses	-	1,180.00
Donation & Subscription	-	-
Printing & Stationery Expenses	33,124.25	540.00
Postage & Telegram	4,338.60	-
GST Late Fess	1,500.00	900.00
Service Tax Expenses	-	92,063.00
Regn. & Road Tax	-	63,208.00
Sundry balances written off	41,118.47	-
Salary	81,045.00	-
Maintenance discount	1,64,436.96	-
	<u>6,74,690.06</u>	<u>3,40,831.84</u>

For R. MAHAJAN & CO.
Chartered Accountants
(Firm Registration No 318138E)

(PREETI LALWANI)
Partner
(Membership No. 301315)

Place : Kolkata
Dated : 30th day of Decr 2021

UDIN: 21301315 AAAADE5417



For M/s OSWAL RESIDENTIAL BUILDINGS LLP

OSWAL RESIDENTIAL BUILDINGS LLP

AUTHORISED DESIGNATED PARTNER

OSWAL RESIDENTIAL BUILDINGS LLP

AUTHORISED DESIGNATED PARTNER

OSWAL RESIDENTIAL BUILDINGS LLP

159, Rabindra Sarani, Onkar Mansion, Room No. 2C, 2nd FLOOR, KOLKATA - 700007

DETAILS OF BALANCE SHEET AS ON 31ST MARCH, 2021**DETAILS OF OUTSTANDING LIABILITIES FOR EXPENSES :**

Duties & Taxes	2021	2020
194C_Company	12,297.00	18,644.00
194C_Non Company	103.00	352.00
194A_Company	99,782.00	2,06,763.00
194A_Non Company	3,95,841.00	85,056.00
194J	2,337.00	51,500.00
192	16,025.00	
194I	2,494.00	
	<u>5,29,879.00</u>	<u>3,62,315.00</u>

DETAILS OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021**Details of Sales :**

	2021	2020
Sales - Flat	55,29,000.00	62,65,016.00
Car Parking	6,00,000.00	9,00,000.00
PLC & Escalation	4,75,000.00	-
Legal & Documentation Charges	-	-
Generator & LT Charges	-	-
Extra Work	-	-
	<u>66,04,000.00</u>	<u>71,65,016.00</u>

Details of Fixed Assets Written Off

Air Conditioner		10,000.00
Attendance System		372.00
Coffee Machine		1,663.00
LCD TV		670.00
Mobile Phone		2,196.00
Computer		293.00
		<u>5,194.00</u>

Details of Fixed Assets transferred to WIP

CCTV	1,41,750.00	-
	<u>1,41,750.00</u>	<u>-</u>

Details of Advertisement Expenses

Mediazoma Corp.	-	40,240.00
S.K. Uddyog	-	-
Vasu Publioty	1,210.00	20,790.00
Reform Publioty	-	-
99acres.Com	-	-
Others	-	-
Lookad(India) Pvt Ltd	12,538.00	93,805.00
	<u>13,748.00</u>	<u>1,54,835.00</u>

Designing Charges

Subhash Chakraborty	-	6,000.00
		<u>6,000.00</u>

Discount Allowed

Kamal Kumar Jain-11K	-	58,882.00
		<u>58,882.00</u>

Interest on Partners Capital

Amit Agarwal	-	13,500.00
Amit Bafna	-	-
Raj Kumar Agarwal	-	-
Sachin Bafna	-	-
Saurav Bafna	-	-
		<u>13,500.00</u>
		<u>27,000.00</u>

Marketing Expenses

Dhobratara Catarar	-	51,000.00
		<u>51,000.00</u>

Details of Deposit With CESC

Opening Balance	3,07,160.58	10,05,300.00
Transfer to Excess	-	6,96,210.42
Less: TDS	-	1,929.00
	<u>3,07,160.58</u>	<u>3,07,160.58</u>

Details of Direct Expenses

Sales Return		
Sales Return	-	1,41,14,941.00
Sales Return(Car Parking)	-	9,25,000.00
Sales Return(GLT)	-	3,36,080.00
Sales Return(Legal & Document)	-	40,000.00

OSWAL RESIDENTIAL BUILDINGS LLP


 AUTHORISED DESIGNATED PARTNER

OSWAL RESIDENTIAL BUILDINGS LLP


 AUTHORISED DESIGNATED PARTNER

Sales Return(PLCE)

-	2,85,000.00
-	1,57,01,021.00

Details of Consultancy Charges

Agarwal & Agarwal Architects Pvt Ltd	-	24,83,593.00
Imperial Phe Services LLP	-	1,46,000.00
Komal Cogent Energy Pvt Ltd	-	8,10,000.00
Sekhar Dey	-	93,825.00
Saent India Engineering Consultants Pvt Ltd	-	1,25,108.00
Adoriy Consultant	-	3,94,200.00
Layers Design Studio	-	65,000.00
SKM Geosurvey	-	1,26,400.00
Confideration f Indian Industry	-	2,00,000.00
-	-	44,44,126.00

Details of Investments

HDFC Bank FD	-	10,000.00
Accrued Interest	-	99.00
-	-	10,099.00

Details of Nomination Charges

Kamal Kumar Jain-11K	-	1,14,472.00
Anant Jain-10J	-	1,49,419.00
-	-	2,63,891.00

Details of Flat Cancellation Charges

Sachin Bafna-13E	-	78,316.00
Pooja Bafna-1F	-	78,694.00
-	-	1,57,010.00

Details of Interest received on Flat Advance

Koushik Das-3C	-	1,30,000.00
Debashish Banerjee-8L	-	36,000.00
Manju Rathi	-	2,38,460.00
-	2,38,460.00	1,66,000.00

Details of Other Income

Jyote Motors(Bengal) Pvt Ltd	-	94,854.00
Scrap Sales	-	6,000.00
Rounded Off	41.94	37.24
Expenses Claimed Twice in P.Y Now Taxed	-	13,700.00
-	41.94	1,14,591.24

Advance Received From Flat Buyers

Kakali Daw - 10C	-	3,98,410.09
Suresh Kumar-13B	3,98,410.09	2,00,000.00
Sangita Paul	2,00,000.00	3,412.00
Abhishek Pait	3,412.00	17,543.00
Sankori Pati	17,543.00	3,715.00
Soma Chanda	3,715.00	6,786.00
Sunita Kabra	6,786.00	38,960.00
Anil Kr. Chowdhury	38,960.00	26,255.25
-	26,255.25	6,95,081.34
-	6,95,081.34	6,95,081.34

Details of Sundry Balances Written Off

Green Electro Pvt Ltd	-	-
M Rajakrishna Trading Pvt Ltd	-	-
Unitech Water Technologies Pvt Ltd	-	-
GST Payable (Opening balance)	(57,966.00)	-
R. Mahajan & Co.	(35,000.00)	-
Saraf Glass P. Ltd. (AAECS2462D)	75,073.00	-
Shiva Enterprise	158.00	-
Jyote Motors (Bengal) Pvt. Ltd.	839.00	-

Kavita Mittal-2E

Gopinath Agarwal-1B	-	812.00
-	-	5,077.00
-	(16,896.00)	5,889.00

Details of Income Tax Provision

Opening Provisions	2,11,282.00	2,27,971.00
Less: Adjusted	-	95,038.00
Less: Self Assessment Tax	67,000.00	-
Less: TDS_A.Y	10,672.80	-
Less: TCS	19,737.00	-
-	1,22,872.20	1,32,933.00
Add: Current Year Provision	28,002.00	78,349.00
-	1,50,874.20	2,11,282.00

Details of Other Current Assets

Orchard Maintenance Expenses	3,03,10,345.70	-
Orchard Maintenance Charges Received	2,28,85,176.76	74,25,168.94
-	-	74,25,168.94

UNION RESIDENTIAL BUILDINGS LLP

AUTHORISED DESIGNATED PARTNER

UNION RESIDENTIAL BUILDINGS LLP

AUTHORISED DESIGNATED PARTNER

2,37,34,270.10

1,85,65,342.81

51,68,927.29

DETAILS OF BALANCE SHEET AS ON 31ST MARCH, 2021

DETAILS OF DEBTORS (Amount due from Flat Buyers based on bills raised):

	For the year ended 31st March, 2021	For the year ended 31st March, 2020
	<u>2020-2021</u>	<u>2019-2020</u>
1	Abhishek Patil-12C-M	
2	Ajay Jaiswal -5L-M	47,617.86
3	Ajay Khemka-8A-M	57,872.24
4	Alok Kumar Singh -1J-M	19,222.00
5	Amit Bhansli-11F-M	
6	Amit Kanti Patil-9G-M	
7	Anant Jain 10J - M	
8	Anil Kumar Singh -2C - M	19,438.00
9	Anita Bhattacharya-1E -M	-2,059.71
10	Anita Chokraborty-12K-M	4,082.00
11	Anjan Kumar Mondal -9L-M	1,941.00
12	Aparajita Chakraborty -11G-M	-506.25
13	Archana Tiwari-1G-M	16,780.85
14	Arindam Lahiri-10C-M	12,549.85
15	Amab Banerjee-5D-M	584.00
16	Amab Banerjee-8J-M	10,221.08
17	Arunangshu Bose - 2K M	2,482.00
18	Arunava Bhowmik-7G-M	
19	Arun Kumar Biswas-7J-M	
20	Arup Ratan Kundu-4G-M	48,266.11
21	Asha Jaiswal-9C-M	24.00
22	Ashok Kumar Agarwal-6E-M	13,522.50
23	Ashok Kumar Das -8H-M	9,539.00
24	Ashok Kumar Somani -13D-M	
25	Atryee Rana - 11K M	72,000.25
26	Avik Kumar Ghosh -10L-M	24,170.86
27	Bibhanu Roy Chowdhury-6B-M	
28	Bimala Todi-9K-M	1,65,284.50
29	Binata Deb-6A-M	9,055.00
30	Chandan Kumar Singh -11B-M	3,167.00
31	Chirag Anil Bhagat-7D-M	19,081.90
32	Cross Spare (P) Ltd-2A-M	22,921.50
33	Debabrata Ghosh -8K-M	1,64,213.42
34	Debasis Banerjee- 8L-M	3,842.00
35	Deep Kumar Prasad-7k-M	11,692.00
36	Dharamveer Singh-10D-M	1,036.00
37	Dhritiman Dutta-8C-M	7,446.00
38	Dip Narayan Agarwal -11J-M	-4,125.00
39	Durga Devi Gupta-12J-M	-13,430.50
40	Ganpati Marchentile Pvt Ltd-3J-M	46,881.11
41	Gaurav More -4L-M	1,23,455.80
42	Gautam Makharia-5C-M	7,826.52
43	Gopinath Agarwalla -1B -M	1,25,925.00
44	Heera Devi-6G-M	
45	Indrajit Dutta Roy -12G-M	77,640.00
46	Indraneel Mitra -5H-M	-3,882.00
47	Jayati Sengupta -1D-M	
48	Jeetendra Kumar Gupta-7L-M	1,241.00
49	Joydeb Chottapadhyay-5B-M	96,441.00
50	Kamal Kumar Jain -4A-M	
51	Kanti Kundu-12B-M	45,943.20
52	Kartick Chandra Dan-7B-M	-863.60
53	Kashyap Agarwal -9F-M	2,916.00
54	Kashyapi Ghosh 8G-M	1,55,483.00
55	Kavita Mittal - 2E M	7,764.00
56	K C Agarwal (HUF)-7C-M	9,539.00
57	Koushik Das-3C-M	14,575.00
		8,326.00



AUTHORIZED DESIGNATED PARTNER
 9,183.00



AUTHORIZED DESIGNATED PARTNER
 29,397.00

58	Krishan Agarwal - 10 J M		
59	Krishnendu Paul -10B-M	-19,438.00	
60	Kuldip Singh -12D-M	28,249.09	
61	Lakshman Rai - 4D M	10,221.00	54,412.00
62	Manish Agarwal -8E-M	1,649.00	6,813.28
63	MANJU RATHI -11A-M	1,49,861.00	3,316.00
64	Manojit Sengupta - 5F M		1,49,861.00
65	Manoj Kumar Sharma -7F-M	3.00	1,79,143.00
66	Mantu Prasad Lali -3D-M		3,907.00
67	Meera Agarwala-3B-M	-5,566.00	25,919.00
68	Mithun Das - 10F M	18,323.00	12,740.00
69	Moumita Chatterjee -9A-M		18,323.00
70	Navin Agarwal - 7A M	3,165.00	21,554.00
71	Nibedita Bera-2B -M	9,498.69	4,802.00
72	Nikunj Jhunjhunwala -6L-M	12.00	14,920.00
73	Nitish Agarwal - 3B M	52,718.00	
74	Pampa Paul - 4B M	-18,323.00	58,464.00
75	Pankaj Shaw - 3A M	-701.00	
76	Parnod Kumar Agarwal -8F-M		9,181.00
77	Partha Acharya - 1L M	4,318.00	4,095.00
78	Partha Pratim Bhattacharya - 3K M		1,42,526.00
79	Pinak Lahiri - 1C M	43,564.96	47,126.50
80	P & P Exim Pvt Ltd-5A-M	3,283.00	6,031.00
81	P.P Exim Pvt Ltd-5E-M	1,79,141.00	6,763.00
82	Prabal Kanti Bhunia - 13J M	1,79,834.00	1,79,141.00
83	Prabhat Kumar Shaw - 5H M		1,79,834.00
84	Prabir Dey-5G-M	48,476.30	13,537.00
85	Pradip Kumar Mondal -12A-M	11,646.00	47,483.00
86	RAJARSHI DEY- 13 A M		7,760.00
87	Raja Sikdar - 13H M	46,051.17	9,948.00
88	Ramkrishan Bhattacharjee - 7H M	2,427.89	3,590.00
89	Ritupama De - 10K M	28,624.00	10,114.00
90	Rohit Demblani - 11C M	1,921.00	70,932.00
91	Rohit Kumar - 4H M	1,25,925.00	3.00
92	Sabal Kumar Mukherjee - 4C M	3,325.00	1,25,925.00
93	Sabal Saha - 11H M	4.00	27,140.00
94	Samiran Purkait- 13G M	1.00	
95	Samir Biswas - 9D M	14,823.00	23,292.00
96	Samir Sarkar - 4J M	2,168.00	3,399.00
97	Sanatan Chatterjee - 6D M		3,883.75
98	Sandipan Sarkar - 13B M		1.00
99	Sangita Paul - 8D M	28,011.00	9,183.00
100	Sanjay Agarwal - 6F M	3,412.00	
101	Sanjay Dutta - 12L M	1,55,484.00	1,55,484.00
102	Sanjeev Sangarneria - 4K M	21,529.00	
103	Sanju Goel-4F-M	1,08,676.00	1,08,676.00
104	Sankori Poti - 2L M		4,272.50
105	Santosh Kumar Das - 13C M	6,010.00	
106	Sarita Agarwal - 5J M	4,856.00	
107	Shalendra Demblani - 10G M	18,946.11	11,845.00
108	Shakambari Buildcon Pvt. Ltd. - 9E M	77,640.00	77,640.00
109	Shakambari Buildcon Pvt. Ltd. - 9J M	4,996.00	39,354.75
110	Sheetal Joshi - 5K M	3,862.00	30,199.19
111	Siddhartha Hul - 3L M		6,032.00
112	Siddhartha Mukherjee - 1K M		5,842.61
113	Sidhnath Mishra- 8B M	8,176.00	
114	Sita Devi - 4E M	56,960.83	
115	Soma Chanda - 12H M	25,520.24	49,891.00
116	Somnath Adhya - 12F M	6,787.00	
117	Soumi Biswas - 10H M		38,785.00
118	Subbayan Nagarajan - 2D M	2,139.27	10,175.61
119	Subhas Kanodia - 6K M	9,698.00	37,472.00
120	Subhendu Mukherjee - 2J M		11,069.00
121	Subodh Kumar Jha - 3H M		36,735.00
122	Subrata Sinha -11E-M		10,175.00
123	Sudeshna Sengupta - 10A M		
124	Sujay Chakraborty - 2G M	1,04,213.00	
		-714.15	

USWA RESIDENTIAL BUILDINGS LLP

- 227.00

49,891.00

AUTHORISED DESIGNATED PARTNER

USWA RESIDENTIAL BUILDINGS LLP

11,069.00

36,735.00

10,175.00

AUTHORISED DESIGNATED PARTNER

7,755.00

125	Sunita Kabra 7E M		
126	Supratik Kumar Mishra - 9B M	38,960.00	
127	Sureet Hazra - 6C M		37,039.00
128	Sweta Sinha - 2H M	9,087.00	53,426.00
129	Tapas Mukhopadhyay - 9H M		6,781.00
130	Tarun Kanti Ghora - 11D M	65,517.78	38,373.00
131	Tushar Kanti Banerjee - 11L M	13,628.00	40,889.70
132	Uma Agarwal - 3G M		5,842.00
133	Upasana Roy Chowdhury - 10E M	17.00	
134	Urmila Devi Chowdhury - 2F M	31,799.00	
135	Utpal Dutta - 1H M	1,51,164.00	1,51,164.00
136	Uttam Kumar Bagree - 3F M	6,655.21	10,173.21
137	Vijay Jaiswal - 13F M	10,122.00	47,409.15
138	Advance to Suppliers	86,718.00	86,718.00
139	Arati Banerjee - 1A		76,021.00
140	Bijoy Kr Senapati - 12E	28,73,044.00	28,73,044.00
141	Gautam Makharia - 5C	-13,595.00	
142	Manish Agarwal - 8E	9,16,448.00	9,16,448.00
143	Manju Rathi - 11A	28,15,379.00	28,15,379.00
144	Parmod Kumar Agarwal - 8F		2,22,532.00
145	Sanjay Agarwal - 6F	23,386.00	23,386.00
146	Sanjeev Sangarneria - 4K	88,804.81	88,804.81
147	Subhas Kanodia - 6K	1,18,489.00	1,18,489.00
148	Tapan Kumar Saha (9D)	53,582.00	53,582.00
149	Umrawati Agarwal- 7E	48,286.90	48,286.90
		49,957.00	49,957.00
		<u>1,04,25,979.59</u>	<u>1,20,58,248.56</u>

OSWAL RESIDENTIAL BUILDINGS LLP

AUTHORISED DESIGNATED PARTNER

OSWAL RESIDENTIAL BUILDINGS LLP

AUTHORISED DESIGNATED PARTNER

OSWAL RESIDENTIAL BUILDINGS LLP
159, Rabindra Sarani, Room No - 2C
2nd Floor, Onkar Mansion,
Kolkata - 700 007

BANK RECONCILIATION STATEMENT AS ON 31-03-2021

1 HDFC Bank

(Kankurgachhi Branch)

Balance as per Bank Statement as on 31-03-2021

Less : Cheque issued but not Presented

Date	Cheque No.	Party Name	Amount
31.03.2021	NEFT		
31.03.2021	000017	Anjan Kumar Mondal -9L-M	1,860.00
31.03.2021		Avik Kumar Ghosh -10L-M	9,150.00
31.03.2021	176560	Cheque in hand	36,000.00
31.03.2021	007700	Pradip Kumar Mondal -12A-M	6,335.00
31.03.2021	569569	Ajay Khemka-8A-M	9,502.00
		Saibal Kr. Mukherjee	2,429.00
			<u>65,276.00</u>

Add : Cheque deposited into bank but not cleared

Date	Cheque No.	Party Name	Amount
27.03.2021	003862	Axton Manpower Services Pvt Ltd	1,50,000.00
19.01.2021	003834	United Engineering Corp.	79,692.00
			<u>2,29,692.00</u>

Balance as per Bank Book as on 31.03.21

1,83,806.40

2 Kotak Bank

(Harish Mukherjee Road)

Balance as per Bank Statement as on 31-03-2021

Less : Cheque issued but not Presented

Date	Cheque No.	Party Name	Amount
			52,720.00

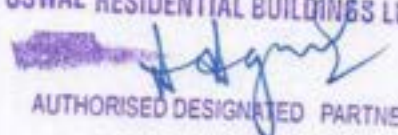
Add : Cheque deposited into bank but not cleared

Date	Cheque No.	Party Name	Amount
31.03.2021	000279	S.B. Enterprise	12,700.00
20.03.2021	000219	Woodstick Estates LLP	30,756.00
20.02.2021	000195	Inner Circle Advertising (I) Pvt. Ltd.	1,16,500.00
27.03.2021	000223	Inner Circle Advertising (I) Pvt. Ltd.	1,16,500.00
31.03.2021	000277	Chhaya Enterprise	2,220.00
			<u>2,78,676.00</u>

Balance as per Bank Book as on 31.03.21

3,31,396.00

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Sales for the period 1-Apr-2020 to 31-Mar-2021

Sl. No.	Name of Flat Buyer	Flat No.	Gross Total	Sales - Flat	PLC & Escalation	Generator & L.T. Charges	Annexure-'B'
1	Sulagna Chandra	F 1	66,04,000.00	55,29,000.00	4,75,000.00	-	6,00,000.00
Net Sales			66,04,000.00	55,29,000.00	4,75,000.00	-	6,00,000.00

Address

35 B.T Road, Kolkata - 700056

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