

SKIEYS ALMONDREAL LLP

1002, E M BYPASS (FRONT BLOCK), KOLKATA - 700105

CIN:- AAR-6849

ANNUAL REPORT

FOR THE YEAR 2022

AUDITORS' REPORT, BALANCE SHEET, STATEMENT OF PROFIT & LOSS, ,
SCHEDULES AND NOTES THERETO

AUDITOR :-

**CHAMPS & ASSOCIATES
CHARTERED ACCOUNTANTS**

SKIEYS ALMONDREAL LLP**1002, E M BYPASS (FRONT BLOCK), KOLKATA - 700105****CIN:- AAR-6849****BALANCE SHEET****As At 31st March, 2022**

Particulars	Note	As at 31st March, 2022	As at 31st March, 2021
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	2	37,53,973.00	10,00,000.00
Reserves and Surplus	3	(59,368.00)	(44,048.00)
	a)	36,94,605.00	9,55,952.00
Long Term Borrowings	4	1,04,73,277.00	-
Other Current Liabilities	5	64,386.00	40,100.00
	b)	1,05,37,663.00	40,100.00
TOTAL (a+b)		1,42,32,268.00	9,96,052.00
ASSETS			
Fixed Assets			
Tangible Assets			
Less- Depreciation			
Net Tangible Assets			
Non-Current Assets			
Long Term Investments			
Long Term Loans & Advances	6	1,25,00,000.00	-
	i)	1,25,00,000.00	-
Current Assets			
Current Investments			
Inventory	7	-	-
Trade Receivable	8	9,71,878.00	-
Cash and Bank Balance	9	-	-
Short Term Loan & Advances	10	7,15,390.00	9,96,052.00
	11	45,000.00	-
	ii)	17,32,268.00	9,96,052.00
TOTAL (i+ii)		1,42,32,268.00	9,96,052.00

Significant Accounting Policies


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The accompanying notes are an integral part of the Financial Statements
In terms of our report attached

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FOR CHAMPS & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN :- 328305ECA Gopalji Choudhary
MEM NO :- 0304421
UDIN:-22304421ASEDFU5198
Date :-01.09.2022
Place :- KOLKATA

For SKIEYS ALMONDREAL LLP


RAJESH JAIN
DIN:- 000615703
PRASHANT CHOPRA
DIN:- 001533392

SKIEYS ALMONDREAL LLP
1002, E M BYPASS (FRONT BLOCK), KOLKATA - 700105
CIN:- AAR-6849

STATEMENT OF PROFIT AND LOSS
for the year ended March 31, 2022

Particulars	Note	For the year ended	For the year ended
		31st March, 2022	31st March, 2021
INCOME			
Revenue from Operations		-	-
TOTAL REVENUE		-	-
EXPENSES			
Purchases		-	-
Change in Inventories		-	-
Site Expenses	12	(9,71,878.00)	-
Finance Cost	13	1,92,042.00	-
Other Expenses	14	7,79,836.00	-
	15	15,320.00	15,748.00
TOTAL EXPENSES		15,320.00	15,748.00
PROFIT / LOSS BEFORE TAX		(15,320.00)	(15,748.00)
Tax Expense:			
Current Tax		-	-
Deferred Tax Assets		-	-
Total Tax Expenses		-	-
PROFIT / LOSS FOR THE YEAR		(15,320.00)	(15,748.00)

Significant Accounting Policies

The accompanying notes are an integral part of the Financial Statements
 In terms of our report attached

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2-17

FOR CHAMPS & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:- 328305E

Gopalji Choudhary
 CA Gopalji Choudhary
 MEM NO :- 0304421
 UDIN:-22304421ASEDFU5198
 Date :-01.09.2022
 Place :- KOLKATA



For SKIEYS ALMONDREAL LLP

Rajesh Jain
RAJESH JAIN
 DIN:- 000615703

Prashant Chopra
PRASHANT CHOPRA
 DIN:- 001533392

NOTE :-1 SIGNIFICANT ACCOUNTING POLICIES

a) Revenue Recognition

The Company follows the mercantile system of accounting and recognizes income and expenditure on accrual basis. Income from the student fees are recognized over the period of instruction of course.

b) Expenditure

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

c) Income Taxes

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, 1961. Provision for current Income tax is made on the taxable income using the applicable tax rates and tax laws.

Deffered Tax

Deferred income taxes reflect the impact of 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 the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are recognized on carry forward of unabsorbed depreciation and tax losses only if there is virtual certainty that such deferred tax assets can be realized against future taxable profits.



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NOTE :-2 PARTNER'S FUNDS :

Particulars	As At 31st March, 2022	As At 31st March, 2021
	Amount (Rs.)	Amount (Rs.)
CAPITAL CONTRIBUTION FOR FIXED CAPITAL:		
RAJESH JAIN	4,00,000.00	4,00,000.00
P S GROUP REALTY PVT LTD	6,00,000.00	6,00,000.00
TOTAL (A)	10,00,000.00	10,00,000.00
CAPITAL CONTRIBUTION TOWARDS CURRENT A/C:		
P S GROUP REALTY PVT. LTD.	27,53,973.00	-
TOTAL (B)	27,53,973.00	-
GRANT TOTAL (A)+(B)	37,53,973.00	10,00,000.00

NOTE 3 :- RESERVES AND SURPLUS

Particulars	As At 31st March, 2022		As At 31st March, 2021	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Surplus/(Deficit) in Statement of Profit & Loss :				
As per Last Balance Sheet	-44,048.00		-28,300.00	
Add / Less: Surplus/(Deficit) for the year	-15,320.00		-15,748.00	
Closing Balance		-59,368.00		-44,048.00

NOTE 4 :- LONG TERM BORROWINGS

Particulars	As At 31st March, 2022	As At 31st March, 2021
	Amount (Rs.)	Amount (Rs.)
P S DAULAT FINLEASE PVT.LTD.	1,04,73,277.00	-
Total	1,04,73,277.00	-

NOTE 5 :- OTHER CURRENT LIABILITIES

Particulars	As At 31st March, 2022	As At 31st March, 2021
	Amount (Rs.)	Amount (Rs.)
Audit Fees Payable	11,800.00	23,600.00
Incorporation Expenses	-	16,500.00
TDS Payable	52,586.00	-
Total	64,386.00	40,100.00

NOTE 6 :- LONG TERM LOANS & ADVANCES

Particulars	As At 31st March, 2022	As At 31st March, 2021
	Amount (Rs.)	Amount (Rs.)
SHREE KRISHNA REALCON	1,25,00,000.00	-
Total:-	1,25,00,000.00	-

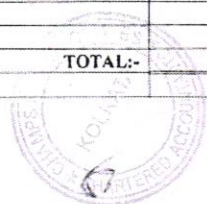
NOTE 7:- CURRENT INVESTMENTS

Particulars	As At 31st March, 2022	As At 31st March, 2021
	Amount (Rs.)	Amount (Rs.)
	-	-
TOTAL:-	-	-

NOTE 8:- INVENTORIES

Particulars	As At 31st March, 2022	As At 31st March, 2021
	Amount (Rs.)	Amount (Rs.)
Closing WIP	9,71,878.00	-
TOTAL:-	9,71,878.00	-

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NOTE 9:- TRADE RECEIVABLES

Particulars	As At 31st March, 2022	As At 31st March, 2021
	Amount (Rs.)	Amount (Rs.)
Unsecured Considered Good		
Trade Receivable	-	-
TOTAL:-	-	-

NOTE 10:- CASH AND BANK BALANCES

Particulars	As At 31st March, 2022	As At 31st March, 2021
	Amount (Rs.)	Amount (Rs.)
Cash and Cash equivalents		
Cash on hand	21,280.00	21,550.00
Balances with bank		
Indian Bank - Current Account	6,94,110.00	9,74,502.00
TOTAL:-	7,15,390.00	9,96,052.00

NOTE 11:- SHORT TERM LOANS AND ADVANCES

Particulars	As At 31st March, 2022	As At 31st March, 2021
	Amount (Rs.)	Amount (Rs.)
Advance to INTEK SURVEY ENGINEERING CONSORTIUM	45,000.00	
TOTAL:-	45,000.00	-

NOTE 12:- INVENTORIES

Particulars	As At 31st March, 2022	As At 31st March, 2021
	Amount (Rs.)	Amount (Rs.)
Opening WIP		
Closing WIP	9,71,878.00	-
TOTAL:-	(9,71,878.00)	-

NOTE 13:- SITE EXPENSES

Particulars	As At 31st March, 2022	As At 31st March, 2021
	Amount (Rs.)	Amount (Rs.)
Development Agreement and other charges	1,00,042.00	
NOC Permit and License fees	87,000.00	
Advertisement and Publicity	5,000.00	
TOTAL:-	1,92,042.00	-

NOTE 14:- FINANCE COST

Particulars	As At 31st March, 2022	As At 31st March, 2021
	Amount (Rs.)	Amount (Rs.)
Interest other than Securities	5,25,863.00	
Interest to Partners	2,53,973.00	
TOTAL:-	7,79,836.00	-

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NOTE 15- OTHER EXPENSES

Particulars	As At 31st March, 2022	As At 31st March, 2021
	Amount (Rs.)	Amount (Rs.)
Payment to auditors		
FOR, Audit Fees	11,800.00	11,800.00
Other Expenses		
Bank Charges	-	148.00
Filing Fees	200.00	350.00
Printing & Stationery	270.00	300.00
Professional Fees	-	1,000.00
Professional Tax	300.00	-
Trade License	2,750.00	2,150.00
Total	15,320.00	15,748.00

NOTE 16:- CONTINGENT LIABILITIES AND COMMITMENTS

CONTINGENT LIABILITIES :- NIL
COMMITMENTS :- NIL

NOTE 17:- THE MICRO, SMALL AND MEDIUM ENTERPRISE DEVELOPMENT ACT, 2006

There is no micro, small & medium enterprise as defined under "The Micro, Small and Medium Enterprise Development Act, 2006" to whom the company owes dues which are outstanding for more than 45 days as at the Balance sheet date. The above information regarding Micro, Small & Medium Enterprises has been determined to the extent such parties have been identified on the basis on information available with the company. This has been relied upon by the auditors.

NOTE 18:- Previous Year Figures has been regrouped, reclassified whenever required.

FOR CHAMPS & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN :- 328678E

Gopalji Choudhary

CA Gopalji Choudhary
MEM NO :- 0304421
PARTNER
UDIN:-22304421ASEDFU5198
Date :-01.09.2022
Place :- KOLKATA



For SKIEYS ALMONDREAL LLP

Rajesh Jain
RAJESH JAIN
DIN:- 000615703

Prashant Chopra
PRASHANT CHOPRA
DIN:- 00153392

WIP	AMOUNT
DEVELOPMENT AGREEMENT & OTHER REG CHARGES	100042
NOC PERMIT AND LICENSE FEES	87000
INTEREST OTHER THAN SECURITIES	525863
INTEREST TO PARTNERS	253973
ADVERTISEMENT AND PUBLICITY SITE	5000
BALACE AS ON 31-03-2022	971878



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Skiye's Almondreal LLP

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Partner / Authorized Signatory