

SKIEYS ALMONDREAL LLP

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

CIN:- AAR-6849

ANNUAL REPORT

FOR THE YEAR 2021

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

AUDITOR :-

HIMMATSINGKA & ASSOCIATES

CHARTERED ACCOUNTANTS



HIMMATSINGKA & ASSOCIATES
CHARTERED ACCOUNTANTS

Mobile no:- +91 93394 95601
Email:- ca.himmatsingka@gmail.com
Website:- <http://himmatsingkaassociates.icai.org.in/>

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
SKIEYS ALMONDREAL LLP

Report on the Financial Statements

We have audited the accompanying financial statements of SKIEYS ALMONDREAL LLP ('LLP'), which comprise the Balance Sheet as at 31 March 2021, the Statement of Profit and Loss for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The LLP's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the LLP in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India, as applicable to the LLP. This responsibility also includes safeguarding the assets of the LLP and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments 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 records, 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 conducted our audit of the financial statements in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. 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.

An audit involves performing procedures to obtain audit evidence about the amounts and the 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 the internal financial control relevant to the LLP's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management of LLP, 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



Registered Office: - Poddar Court, 18, Rabindra Sarani, Gate No-2, 5th Floor, Room No-49, Kolkata-700001
Branch Offices: -

1. **Onrise Tower, 1st floor, above Mahindra First Choice, Saredhela, Dhanbad, Jharkhand:- 826001**
2. **H/o. Advocate Sanjay Churiwal, Kalikothi, Durqasthan, Muzaffarpur, Bihar:- 842001**

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the said accounts 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 31 March 2021;
- (b) in the case of the Statement of Profit and Loss, of the loss of the LLP for the year ended on that date; and

Report on other Requirements

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 purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the LLP so far as it appears from our examination of those books.
- (c) The Balance Sheet and the 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 issued by the Institute of Chartered Accountants of India, as applicable to the LLP.

Place :- KOLKATA
Date :- 10-09-2021



HIMMATSINGKA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN :- 328305E

Gopalji Choudhary

CA Gopalji Choudhary
Partner
MEM NO :- 0304421
UDIN:-21304421AAAAGN1686

SKIEYS ALMONDREAL LLP
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BALANCE SHEET
As At 31st March, 2021

Particulars	Note	As at 31st March, 2021	As at 31st March, 2020
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	2	10,00,000.00	10,00,000.00
Reserves and Surplus	3	(44,048.00)	(28,300.00)
	a)	9,55,952.00	9,71,700.00
Other Current Liabilities	4	40,100.00	28,300.00
	b)	40,100.00	28,300.00
TOTAL (a+b)		9,96,052.00	10,00,000.00
ASSETS			
Non-Current Assets			
Long Term Loans & Advances	5	-	10,00,000.00
	i)	-	10,00,000.00
Current Assets			
Cash and Bank Balance	6	9,96,052.00	-
	ii)	9,96,052.00	-
TOTAL (i+ii)		9,96,052.00	10,00,000.00

Significant Accounting Policies 1
The accompanying notes are an integral part of the Financial Statements 2-10
In terms of our report attached

FOR HIMMATSINGKA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN :- 328305E

Gopalji Choudhary
CA Gopalji Choudhary
MEM NO :- 0304421
UDIN:-21304421AAAAAGN1686
Date :-10.09.2021
Place :- KOLKATA



For SKIEYS ALMONDREAL LLP

Rajesh Jain
RAJESH JAIN
DIN:- 000615703
Prashant Chopra
PRASHANT CHOPRA
DIN:- 001533392

SKIEYS ALMONDREAL LLP

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STATEMENT OF PROFIT AND LOSS

for the year ended March 31, 2021

Particulars	Note	For the year ended	For the year ended
		31st March, 2021	31st March, 2020
INCOME			
Revenue from Operations		-	-
TOTAL REVENUE		-	-
EXPENSES			
Other Expenses	7	15,748.00	28,300.00
TOTAL EXPENSES		15,748.00	28,300.00
PROFIT / LOSS BEFORE TAX		(15,748.00)	(28,300.00)
Tax Expense:			
Current Tax		-	-
Deferred Tax Assets		-	-
Total Tax Expenses		-	-
PROFIT / LOSS FOR THE YEAR		(15,748.00)	(28,300.00)

Significant Accounting Policies

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

1

2-10

FOR HIMMATSINGKA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:- 328305E

Gopalji Choudhary

CA Gopalji Choudhary
MEM NO :- 0304421
UDIN:-21304421AAAAGN1686
Date :-10.09.2021
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, 2021		As At 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
CAPITAL CONTRIBUTION :				
SURENDRA KUMAR DUGAR				5,00,000 00
RAJESH JAIN	4,00,000 00			-
P S GROUP REALTY PVT LTD	6,00,000 00			5,00,000 00
	10,00,000 00			10,00,000 00

NOTE 3 :- RESERVES AND SURPLUS

Particulars	As At 31st March, 2021		As At 31st March, 2020	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<u>Surplus/(Deficit) in Statement of Profit & Loss :</u>				
As per Last Balance Sheet	-28,300 00		0.00	
Add / Less: Surplus/(Deficit) for the year	(15,748)		(28,300)	
Closing Balance		-44,048 00		-28,300 00

NOTE 4 :- OTHER CURRENT LIABILITIES

Particulars	As At 31st March, 2021		As At 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
Audit Fees Payable		23,600 00		11,800 00
Incorporation Expenses		16,500 00		16,500 00
Total		40,100 00		28,300 00

NOTE 5 :- LONG TERM LOANS & ADVANCES

Particulars	As At 31st March, 2021		As At 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
SURENDRA KUMAR DUGAR		-		5,00,000 00
P S GROUP REALTY PVT LTD		-		5,00,000 00
Total:-		-		10,00,000 00

NOTE 6:- CASH AND BANK BALANCES

Particulars	As At 31st March, 2021		As At 31st March, 2020	
	Amount (Rs.)		Amount (Rs.)	
Cash and Cash equivalents				
Cash on hand		21,550 00		-
Balances with bank				
Indian Bank - Current Account		9,74,502 00		-
TOTAL:-		9,96,052 00		-



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