



**S K AGRAWAL AND CO CHARTERED
ACCOUNTANTS LLP**

(FORMERLY S K AGRAWAL AND CO)
CHARTERED ACCOUNTANTS
LLPIN - AAV-2926
FRN- 306033E/E300272

SUITE NOS : 606-608
THE CHAMBERS, OPP. GITANJALI STADIUM
1865, RAJDANGA MAIN ROAD, KASBA
KOLKATA - 700 107
PHONE : 033-4008 9902 / 9903 / 9904 / 9905
Website : www.skagrawal.co.in
EMAIL : Info@skagrawal.co.in

INDEPENDENT AUDITOR'S REPORT

To the Partners of Purti NPR Developers LLP

Opinion

We have audited the accompanying financial statements of **Purti NPR Developers LLP** ("the LLP") (formerly Known as Yogadhipa Promoters LLP) which comprises the Statement of Assets and Liabilities as at March 31, 2023 and the Statement of Income and Expenditure for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give the information required by the Limited Liability Partnership Act, 2008 and Limited Liability Partnership Rules, 2009(as amended) in the manner so required in conformity with the accounting principles generally accepted in India including the Accounting Standards issued by ICAI, of the state of affairs of the LLP as at March 31, 2023, its profit for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs). 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 LLP in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the firm'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 firm or to cease operations, or has no realistic alternative but to do so.

Management are responsible for overseeing the firm's financial reporting process





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Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 based on these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the firm's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the firm's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Firm to cease to continue as a going concern.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





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We further report that:

- 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.
- In our opinion, proper books of accounts as required by law have been kept by the LLP so far as it appears from our examination of those books.
- The Statement of Assets and Liabilities and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of accounts.
- In our opinion the aforementioned Financial Statements comply with the Accounting Standards.

For S K Agrawal and Co Chartered Accountants LLP
Chartered Accountants
FRN-306033E/E300272



Place: Kolkata
Date: 27th May, 2023

Mamta Jain
Partner

Membership No: 061299
UDIN-23061299BGPKNW2492

PURTI NPR DEVELOPERS LLP
(Formally Known as "YOGADHIPA PROMOTERS LLP")

Statement of Assets & Liabilities as on 31st March, 2023

Particulars	Note No.	Figures as at the end of 31.03.2023	Figures as at the end of 31.03.2022
I. EQUITY AND LIABILITIES			
(1) Shareholders' fund /Partner's capital			
(a) Share capital /Partner's Capital (Fixed)	1	100,000	100,000
(b) Partner's Capital (Current)	2	42,378,192	(7,202)
(c) Reserve & Surplus	3	-	(16,618)
(2) Current Liabilities			
(a) Short Term Borrowings	4	86,629,494	-
(b) Other Liabilities & Provisions	5	93,067,802	-
Total		222,175,488	76,180
II. ASSETS			
(1) Non Current Assets			
(a) Fixed Asset	6	76,412	-
(2) Current Assets			
(a) Inventories	7	134,881,432	-
(b) Loans & Advances	8	84,542,300	-
(c) Other Current Asstes	9	2,433,490	-
(d) Cash and Cash Equivalents	10	241,855	76,180
Total		222,175,488	76,180

Accounting Policies & Notes on Financial Statements

1 - 13

As per our report of even date

For S K Agrawal and Co Chartered Accountants LLP
Chartered Accountants
FRN.: 306033E/E300272

Mamta Jain

Mamta Jain
Partner

Membership No.: 061299



Mahesh Kumar Agarwal

Mahesh Kumar Agarwal
Designated Partner
DIN: 00480731

Rishi Todi

Rishi Todi
Designated Partner
DIN: 00590337

PURTI NPR DEVELOPERS LLP
(Formally Known as "YOGADHIPA PROMOTERS LLP")
Statement of Income & Expenditure for the period ended 31st March, 2023

Sr. No.	Particulars	Note No.	Figures as at the end of 31.03.2023	Figures as at the end of 31.03.2022
I	Income			
	Interest Received on Fixed Deposit		260,960	2,428
	balance written of		19	-
	Total Income		260,979	2,428
II	Expenses			
	Expenses Incurred during the year in project	11	133,313,078	-
	(increase)/Decrease in inventory		(134,881,432)	-
	Finance Cost		1,568,354	-
	Depreciation		19,103	-
	Other Administration Cost	12	116,899	3,082
	Total Expenses		136,002	3,082
III	Profit before Tax		124,977	(654)
IV	Provision for Tax			
	Current Tax		42,893	-
V	Profit/(Loss) for the period		82,084	(654)
VI	Profit Transferred to Partner's Running Account			
	Karan Todi	0%	(554)	(327)
	Shankar Birjuka	0%	(554)	(327)
	Pansari Developers Ltd	50%	41,596	-
	Preyansh Chandak	25%	20,798	-
	Viewlink Highrise LLP	25%	20,798	-
VII	Balance Transferred to Reserves & Surplus		-	-

Accounting Policies & Notes on Financial Statements

1 - 13

As per our report of even date

For S K Agrawal and Co Chartered Accountants LLP
Chartered Accountants
FRN.: 306033E/E300272

Mamta Jain
Mamta Jain
Partner
Membership No.: 061299



Mahesh Kumar Agarwal

Mahesh Kumar Agarwal
Designated Partner
DIN: 00480731

Rishi Todi
Rishi Todi
Designated Partner
DIN: 00590337

PURTI NPR DEVELOPERS LLP

Notes Forming Integral Part of the Financial Statements as on 31st March, 2023

Note : 1 Partner's Capital Contribution

Sl no.	Name of partner	Share of profit & Loss (%)	As at 1.4.22 (Opening balance)	Introduced/c ontributed during the year	Withdrwal during the year	Share of profit & Loss for the Year	As at 31.3.23 (closing balance)
1	Karan Todi		50,000	-	(50,000)	-	-
2	Shankar Birjuka		50,000	-	(50,000)	-	-
3	Pansari Developers Ltd	50%	-	50,000	-	-	50,000
4	Preyansh Chandak	25%	-	25,000	-	-	25,000
5	Viewlink Highrise LLP	25%	-	25,000	-	-	25,000
			100,000	100,000	(100,000)	-	100,000
Previous Year							
Sl no.	Name of partner	Share of profit & Loss (%)	As at 1.4.21 (Opening balance)	Introduced/c ontributed during the year	Withdrwal during the year	Share of profit & Loss for the Year	As at 31.3.22 (closing balance)
1	Karan Todi	50%	50,000	-	-	-	50,000
2	Shankar Birjuka	50%	50,000	-	-	-	50,000
			100,000	-	-	-	100,000

Note : 2 Partner's Current Account

Sl no.	Name of partner	Share of profit & Loss (%)	As at 1.4.22 (Opening balance)	Introduced/c ontributed during the year	Withdrwal during the year	Share of profit & Loss for the Year	As at 31.3.23 (closing balance)
1	Karan Todi		(3,601)	-	4,155	(554)	-
2	Shankar Birjuka		(3,601)	-	4,155	(554)	-
3	Pansari Developers Ltd	50%	-	55,595,140	(16,645,140)	41,596	38,991,596
4	Preyansh Chandak	25%	-	-	-	20,798	20,798
5	Viewlink Highrise LLP	25%	-	3,345,000	-	20,798	3,365,798
			(7,202)	58,940,140	(16,636,830)	82,084	42,378,192
Previous Year							
Sl no.	Name of partner	Share of profit & Loss (%)	As at 1.4.22 (Opening balance)	Introduced/c ontributed during the year	Withdrwal during the year	Share of profit & Loss for the Year	As at 31.3.22 (closing balance)
1	Karan Todi	50%	(3,274)	-	-	(327)	(3,601)
2	Shankar Birjuka	50%	(3,274)	-	-	(327)	(3,601)
			(6,548)	-	-	(654)	(7,202)



PURTI NPR DEVELOPERS LLP

Notes Forming Integral Part of the Financial Statements as on 31st March, 2023

Note : 3 Reserve & Surplus

Particulars	Figures as at the end of 31.03.2023	Figures as at the end of 31.03.2022
Reserve & Surplus		
Surplus/(Deficit) in the statement of Profit & Loss		
Opening balance	-	(16,618)
Add: Net Profit/(Loss) after tax Transferred from statement of Profit & Loss	-	-
Amount Available for Appropriation	-	(16,618)
Net Surplus in the statement of Profit & Loss	-	(16,618)
Total	-	(16,618)

Note : 4 Short Term Borrowings

Particulars	Figures as at the end of 31.03.2023	Figures as at the end of 31.03.2022
Loan from Related party	86,000,000	-
Other Advances	408,482	-
Balance with Bank-In Current Account over drawn	221,012	-
Total	86,629,494	-

Note : 5 Other Liabilities & Provisions

Particulars	Figures as at the end of 31.03.2023	Figures as at the end of 31.03.2022
Payable to Old Partners		
Karan Todi	37,537	-
Shankar Birjuka	37,536	-
Statutory Liabilities		
TDS Payable	404,767	-
Salary Payable	177,958	-
Goods & service tax payable	16,560	-
Professional Tax Payable	550	-
Other Current Liabilities		
Loi Against Flat	92,300,002	-
Audit Fee payable	50,000	-
Provision		
Provision for taxation	42,893	-
Total	93,067,802	-

Note : 7 Inventories

Particulars	Figures as at the end of 31.03.2023	Figures as at the end of 31.03.2022
Opening stock	-	-
Addition during the year	134,881,432	-
Closing Stock	134,881,432	-
Total	134,881,432	-



PURTI NPR DEVELOPERS LLP
(Formally Known as "YOGADHIPA PROMOTERS LLP")

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2023

Note 6:
Fixed Asset

Asset Name	Asset Location	Addition Date	DAYS	Dep. Rate	Opening Gross	Addition Amount	Closing Gross	Opening Dep.	Dep. Amount	Closing Dep.	Closing Net
Laptop	THE VARANDA	22-10-22	160	40%	0	33179.56	33179.56	0	6635.91	6635.91	26543.65
Laptop	THE VARANDA	15-12-22	106	40%	0	61440.68	61440.68	0	12288.14	12288.14	49152.54
CARRY BAG	THE VARANDA	22-10-22	160	40%	0	600	600	0	120	120	480.00
PENDRIVE	THE VARANDA	22-10-22	160	40%	0	295	295	0	59	59	236.00
						95515.24	95515	0	19103.00	19103	76412.00



PURTI NPR DEVELOPERS LLP
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Expenses Incurred during the year in project

Inventories	Closing Debit
INVENTORIES - CCTV & INTERCOM	4800.00
INVENTORIES - CEMENT	139194.90
INVENTORIES - CONSUMABLES STORES	28727.60
INVENTORIES - ELECTRICAL	36036.44
INVENTORIES - EQUIPMENT,INFRASTRUCTURE,MISC	69730.62
INVENTORIES - HARDWARE	4984.74
INVENTORIES - IRON & STEEL	54863.96
INVENTORIES - MISC.	4152.82
INVENTORIES - SANITARY & PLUMBING	1550.00
ADVERTISEMENT EXPENSES	254237.33
BUSINESS PROMOTION EXP.	65500.00
DELIVERY CHARGES	100.00
ELECTRIC LINE INSTALATION CHARGES	192500.00
EMPLOYEE EXPENSES	1034561.03
FIRE NOC FEES	345952.00
GENERAL EXPENSES	1750.00
INSURANCE CHARGES	4283.25
LABOUR CHARGES(SYS GENERATED)	75950.00
LABOUR CHARGES	150.00
LOADING & UNLOADING CHARGES	2000.00
LEGAL EXPENSES	2074724.00
MUTATION & CONVERSION FEES	318803.00
PROFESSIONAL & CONSULTANCY FEE	9253103.90
PLAN SANCTION FEES	118337587.00
PROFESSIONAL/CONSULTANCY FEES	585514.00
PROPERTY TAX	151049.00
REGISTRATION FEE	1200.00
SITE EXPENSES	1445.00
SECURITY CHARGES	252667.00
TRANSPORTATION CHARGES	1700.00
TESTING EXPENSES	2400.00
TRAVELLING & CONVEYANCE	11860.00
	133313077.59
Finance Cost	
INTEREST ON LOAN (P/L)	1568354.00
Increase/Decrease in inventory	134881431.59



PURTI NPR DEVELOPERS LLP
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Other Current Liabilities	
LOI AGAINST FLAT	
Party Name	Closing Credit
RASHMI AGARWAL/GAUTAM AGARWAL	1100000.00
ABHISHEK SARAF	1100000.00
AKHILESH AGARWAL	1100000.00
ALKA ANAND/ KAWALDEEP SINGH ANAND	1100000.00
AMIT KUMAR BANTHA	1100000.00
ANAND BHARARIA	1100000.00
ANKIT AGARWAL/SM	1100000.00
ANKIT GUDEWALA	1100000.00
ARUN AGARWAL	1100000.00
ASHOK AGARWAL	1100000.00
Bimal Kumar Sudrania	1100000.00
CHIRANJIT SAHA	1100000.00
DHANPAT KUMAR LINGA	1100000.00
DIBYLOK AUDHYA	1100000.00
DIPAK AGARWALLA	1100000.00
DURGESH JAJOO	1100001.00
Dr. MANOJ KUMAR KHEMANI	1100000.00
Dushyant Kochar	1100000.00
Gourav Mittal	1100000.00
Hemant Koacher	1100000.00
Himanshu Agarwal	1100000.00
JITENDRA KUMAR PODDAR	1100000.00
Jatin Jain	1100000.00
KAMALA AGARWAL / NIRAJ AGARWAL	1100000.00
KAVITA AGARWAL	1100000.00
KUSH PATODIA	1100000.00
Karan Kochar	1100000.00
Kiran Sharma / Ashish Sharma	1100001.00
Kashri Lal Tekriwal	1100000.00
MAINA GOLCHHA/RAJESH KUMAR GOLCHHA	1100000.00
MANJU AGARWAL	1100000.00
MANOJ KUMAR AGARWAL/BABITA AGARWAL	1100000.00
MANOJ KUMAR LOHA	1100000.00
MAYANK AGARWALA	1100000.00
MOLSUMI GHOSH	2200000.00
MURARI MOHAN PYNNE	1100000.00
Mohit Kabra & Suman Devi Kabra	1100000.00
NAINA CHOUDHARY	1100000.00
NEHA LUNIA	1100000.00
NIKITA JAISWAL	1100000.00
NIRMAL KUMAR GHORAWAT	1100000.00
PRADEEP KUMAR GUDEWALA	1100000.00
PRAMOD KUMAR BERIWAL	1100000.00
PRATIK AGARWAL/21H	1000000.00
PUSHPALATA KANODIA	1100000.00
RAJESH JAIN	5500000.00
RAJESHWARI PODDAR	1100000.00
RAKESH JAIN	1100000.00
RAKESH KUMAR MITTAL	1100000.00
RAM LAL TULSYAN	1100000.00
RASHMI AGARWAL	1100000.00
RINA KAPOOR & SHAILENDRA KAPOOR	1100000.00
RITU BANKA / VIVEK KUMAR BANKA	1100000.00
RUBY NAHATA	1100000.00
Rathindranath Banerjee	1100000.00
SANGEETA SARAF	1100000.00
SANJAY GOLCHHA	1100000.00
SATISH KUMAR BIRDIKA	1100000.00
SATYABHAMA AGARWAL/21M	1100000.00
SAURAV CHOUDHARY	1100000.00
SAVITA AGARWAL / RAJESH KUMAR AGARWALA	1100000.00
SHILPA AGARWAL	1100000.00
SHIVALAY PLAZA LLP	1100000.00
SHYAM CHANDGOTHA	1100000.00
SHYAM LAL RATHI	1100000.00
SKILLIO BUSINESS SOLUTIONS PVT. LTD	1100000.00
SUNITA BANKA / VIKASH KUMAR BANKA	1100000.00
SUNNY AGARWAL	1100000.00
SUSANTA KARMAKAR	1100000.00
Sanjay Kumar Jhurjhumwala	1100000.00
Saroj Devi Lokar	1100000.00
Siddharth Jaiswal	1100000.00
TARIKA GOLCHHA	1100000.00
TINA AGARWAL / RITESH AGARWAL	1100000.00
TRIPTI JHUNJHUNWALA	1100000.00
UJWAL AGARWALLA	1100000.00
VIEWLINK HIGHRISE LLP	1100000.00
VIKRAM GOYEL	1100000.00
VIVEK AGARWAL	1100000.00
	92300002.00



Loan & Advances	
Deposit Under Land and land Development (JV)	
Deposit	
ACETYLENE TREXIM PRIVATE LIMITED (DEPOSIT)	2500000.00
ADYA KUTIR PRIVATE LIMITED (DEPOSIT)	2500000.00
BLUE LIGHT VILLA PRIVATE LIMITED (DEPOSIT)	2500000.00
CAPETOWN TRADELINK PVT. LTD.(DEPOSIT)	2500000.00
DEVANSH TOWNSHIP PRIVATE LIMITED(DEPOSIT)	2500000.00
FEMINA STOCK MANAGEMENT COMPANY LTD (DEPOSIT)	2500000.00
KRISHI REALTY PVT. LTD. (DEPOSIT)	2500000.00
LILY NIWAS PRIVATE LIMITED (DEPOSIT)	2500000.00
METROCTY VANIYA PVT. LTD.(DEPOSIT)	2500000.00
MIRAGE GOODS PRIVATE LIMITED (DEPOSIT)	2500000.00
NAVARANG GRIHA NIRMAN PVT LTD (DEPOSIT)	2500000.00
NEW AGE ENCLAVE PVT. LTD. (DEPOSIT)	2500000.00
NEWTECH CONCLAVE PVT. LTD. (DEPOSIT)	2500000.00
NISSAN COMMODITIES PRIVATE LIMITED (DEPOSIT)	2500000.00
NORFIX VINCOM PRIVATE LIMITED (DEPOSIT)	2500000.00
PACEMAN SALES PROMOTION PRIVATE LIMITED(DEPOSIT)	2500000.00
PANSARI DEVELOPERS LIMITED (DEPOSIT)	2500000.00
PANSARI VEGETABLE AND OILS PVT LTD (DEPOSIT)	2500000.00
PRACHI PROJECTS PVT LTD (DEPOSIT)	2500000.00
PRIYASHI CONSTRUCTION PVT. LTD. (DEPOSIT)	2500000.00
PURTI BEVERAGES PRIVATE LIMITED (DEPOSIT)	2500000.00
PURTI REALTY PVT. LTD.(DEPOSIT)	2500000.00
RANINAGAR PAPER AND BOARD PVT. LTD. (DEPOSIT)	2500000.00
RISHI MOTORS PVT. LTD. (DEPOSIT)	2500000.00
SHIVMANI PROMOTERS PRIVATE LIMITED (DEPOSIT)	2500000.00
SREYASH BREWSKI LIMITED(DEPOSIT)	2500000.00
SREYASH GREEN LIMITED (DEPOSIT)	2500000.00
WISE INVESTMENTS PVT LTD (DEPOSIT)	2500000.00
	70000000.00
Security Deposit	
ACETYLENE TREXIM PRIVATE LIMITED (SD)	1000000.00
ADYA KUTIR PRIVATE LIMITED (SD)	1000000.00
BLUE LIGHT VILLA PRIVATE LIMITED (SD)	1000000.00
CAPETOWN TRADELINK PVT. LTD.(SD)	1000000.00
DEVANSH TOWNSHIP PRIVATE LIMITED(SD)	1000000.00
FEMINA STOCK MANAGEMENT COMPANY LTD (SD)	1000000.00
KRISHI REALTY PVT. LTD. (SD)	1000000.00
LILY NIWAS PRIVATE LIMITED (SD)	1000000.00
METROCTY VANIYA PVT. LTD.(SD)	1000000.00
MIRAGE GOODS PRIVATE LIMITED (SD)	1000000.00
NAVARANG GRIHA NIRMAN PVT LTD (SD)	1000000.00
NEW AGE ENCLAVE PVT. LTD. (SD)	1000000.00
NEWTECH CONCLAVE PVT. LTD. (SD)	1000000.00
NISSAN COMMODITIES PRIVATE LIMITED (SD)	1000000.00
NORFIX VINCOM PRIVATE LIMITED (SD)	1000000.00
PACEMAN SALES PROMOTION PRIVATE LIMITED(SD)	1000000.00
PANSARI DEVELOPERS LIMITED (SD)	1000000.00
PANSARI VEGETABLE AND OILS PVT LTD (SD)	1000000.00
PRACHI PROJECTS PVT LTD (SD)	1000000.00
PRIYASHI CONSTRUCTION PVT. LTD. (SD)	1000000.00
PURTI BEVERAGES PRIVATE LIMITED (SD)	1000000.00
PURTI REALTY PVT. LTD.(SD)	1000000.00
RANINAGAR PAPER AND BOARD PVT. LTD. (SD)	1000000.00
RISHI MOTORS PVT. LTD. (SD)	1000000.00
SHIVMANI PROMOTERS PRIVATE LIMITED (SD)	1000000.00
SREYASH BREWSKI LIMITED(SD)	1000000.00
SREYASH GREEN LIMITED (SD)	1000000.00
WISE INVESTMENTS PVT LTD (SD)	1000000.00
	2800000.00
	72800000.00
Other Advances	
ANAND KUMAR PUROHIT	2000000.00
GIRJA DEVI PUROHIT	2000000.00
REENA PUROHIT	2000000.00
UMESH PUROHIT	3000000.00
DSP LAW ASSOCIATES	2500000.00
	11500000.00
Short Term Borrowings	
other advances	
NOOR SECURITY SERVICE	39280.00
S N JOSHI CONSULTANT PVT LTD	369202.00
	408482.00



PURTI NPR DEVELOPERS LLP
(Formally Known as "YOGADHIPA PROMOTERS LLP")
 Related Party Payment (F.Y - 2022-2023)

Account Head	Period		Closing	
	Debit	Credit	Debit	Credit
FEMINA STOCK MANAGEMENT COMPANY LTD.		6000000.00		6000000.00
KLS COMMODITIES PVT LTD.	182244.00	15182244.00		15000000.00
NPR FINANCE LTD	8147945.00	20147945.00		12000000.00
PACEMAN SALES PROMOTION PVT LTD	295890.00	40295890.00		40000000.00
PUSHKAR BANUJYA LTD	23992.00	2023992.00		2000000.00
RISHI TODI.		2000000.00		2000000.00
WISE INVESTMENTS PVT LTD		9000000.00		9000000.00
		Total		86000000.00



PURTI NPR DEVELOPERS LLP
(Formally Known as "YOGADHIPA PROMOTERS LLP")
1, LU SHUN SARANI, KOLKATA - 700 073

Schedule forming part of Financial Statements for the year Ending on 31st March, 2023

SCHEDULE 13:
NOTES TO ACCOUNTS

LLP OVERVIEW

Purti NPR Developers LLP formally known as Yogadhipa Promoters LLP had been formed on conversion of the M/s Yogadhipa promoters Private Limited, the date of incorporation of the LLP being 08.03.2019. All the assets and liabilities of the Company has been vested with the LLP from the aforesaid date of its incorporation. The LLP was incorporated to carry on the business of real estate construction, development and other related activities.

PARTNERS & THEIR PROFIT SHARING RATIO:

Name of the Partners	Share in Profit or Loss of the LLP
Pansari Developers Ltd	50.00%
Preyansh Chandak	25.00%
Viewlink Highrise LLP	25.00%

BASIS OF PREPARATION

The financial statement of LLP have been prepared on basis under the historical cost convention and on going 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.

FIXED ASSETS

Fixed assets are stated at cost of acquisition or construction less accumulated depreciation. Cost includes all incidental expenses related Carrying amount of cash generating units / assets are reviewed at balance sheet date to determine whether there is any indication of

DEPRECIATION/ AMORTIZATION

Depreciation on fixed assets is calculated on WDV basis by using the rates as prescribed under the Income Tax Act 1961.

INVENTORIES

Inventories are valued as under:

- a. Completed Flats -At Lower of cost or Net realisable value
- b. Construction Work-in-progress -At Cost

Construction Work in Progress includes cost of land, premium for development rights, construction costs, allocated interest and expenses incidental to the projects undertaken by the LLP.

ACCOUNTING FOR TAXES

A provision for tax is made by applying tax rates and tax laws. Deferred tax charge or credit on timing difference is recognised using current tax rates and tax laws that has been enacted or substantively enacted as of the Balance Sheet date. In view of general prudence, the Company has not recognised deferred tax while preparing the accounts of the Current Year.



PURTI NPR DEVELOPERS LLP
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REVENUE RECOGNITION

"The LLP accounts for revenue on sale of flat/immovable property when substantial risk and reward is transferred to the intending buyer which Usually happens upon handing over of possession of flat/immovable property to the intending buyer"

INVESTMENT

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value(if any) is made to recognize a decline other than temporary in the value of the investments.

BORROWING COSTS

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset should be capitalised as part of the cost of that asset. The amount of borrowing costs eligible for capitalisation should be determined in accordance with this Standard. Other borrowing costs should be recognised as an expense in the period in which they are incurred.

OTHER NOTES

1. Previous year figures have been regrouped/rearranged wherever necessary to confirm to the classification required by revised schedule
3. Contingent Liabilities :
All known liabilities are provided for in the accounts except liability of a contingent nature.
There is no contingent liability as informed by the management.

As per our report of even date

For S K Agrawal and Co Chartered Accountants LLP
Chartered Accountants
FRN.: 306033E/E300272



Mamta Jain

Mamta Jain
Partner
Membership No.: 061299

Mahesh Kumar Agarwal

Mahesh Kumar Agarwal
Designated Partner
DIN: 00480731

Rishi Todi

Rishi Todi
Designated Partner
DIN: 00590337