



**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.skagrwal.co.in
EMAIL : Info@skagrwal.co.in

INDEPENDENT AUDITOR'S REPORT

To the Partners of **Belani NPR Housing LLP**

Opinion

We have audited the accompanying financial statements of **Belani NPR Housing LLP** ("the LLP") which comprises the Balance Sheet as at March 31, 2022 and the Profit and Loss Account 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, 2022, its loss 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

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





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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 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 Balance Sheet and the Statement of Profit and Loss 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: 1st November 2022
UDIN: 22306453BGLTGU1439



A. K. Sahoo
Ashok Sahoo
Partner
Membership No.: 306453

BELANI NPR HOUSING LLP

BALANCE SHEET AS AT MARCH 31, 2022

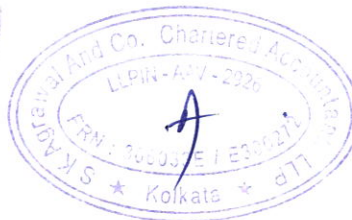
(Amount in Rs.)

	Particulars	Note	31 March 2022	31 March 2021
I	EQUITY AND LIABILITIES			
1	Partners' Funds			
(a)	Partners' Capital Account			
(i)	Partners' Contribution	2a	2,00,000.00	3,93,24,093.08
(ii)	Partners' Current Account	2b	33,92,53,307.07	-
			33,94,53,307.07	3,93,24,093.08
3	Current liabilities			
(a)	Short-term borrowings	3	7,80,62,164.00	36,05,87,462.00
(b)	Trade payables			
(i)	Total outstanding dues of micro, small and medium enterprises	4	-	-
(ii)	Total outstanding dues of creditors other than micro, small and medium enterprises	4	11,76,430.00	29,68,519.00
(b)	Other current liabilities	5	9,75,32,451.80	4,88,89,794.82
			17,67,71,045.80	41,24,45,775.82
	Total		51,62,24,352.87	45,17,69,868.90
II	ASSETS			
	<u>Non-Current Assets</u>			
	Long term loans and Advances	6	-	26,32,75,000.00
	<u>Current Assets:</u>			
(a)	Inventories	7	51,00,62,085.48	18,71,81,452.48
(b)	Cash and bank balances	8	14,37,411.55	30,026.42
(c)	Short Term Loans and Advances	9	42,01,176.00	12,18,390.00
(d)	Other current assets	10	5,23,679.84	65,000.00
			51,62,24,352.87	45,17,69,868.90
	Total		51,62,24,352.87	45,17,69,868.90
	Brief about the Entity	1		
	Summary of significant accounting policies	1		
	The accompanying notes are an integral part of the financial statements	01-18		

For
S K Agarwal and Co Chartered Accountants LLP
 Chartered Accountants
 Firm's Registration No.306033E/ E300272

For BELANI NPR HOUSING LLP

A. U. Sahoo
Ashok Sahoo
 Partner
 Membership No. -306453



[Signature]
 Designated Partner

[Signature]
 Designated Partner

Date : 1st November 2022
 Place : Kolkata

BELANI NPR HOUSING LLP
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2022

(Amount in Rs.)

Particulars	Note	31 March, 2022	31 March, 2021
INCOME			
I Revenue from operations		-	-
II Other Income	11	15,455.53	-
III Total Income (I+II)		15,455.53	-
IV Expenses:			
Changes in Work-in-Progress		(32,28,80,633.00)	(2,04,28,443.00)
Project Cost		31,77,74,991.00	-
Finance costs	12	25,33,846.00	1,89,34,043.00
Other expenses	13	27,12,814.58	22,27,141.00
Total expenses		1,41,018.58	7,32,741.00
V Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)		(1,25,563.05)	(7,32,741.00)
VI Exceptional items (specify nature & provide note/delete if none)		-	-
VII Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		(1,25,563.05)	(7,32,741.00)
VIII Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX Profit before Partners' Remuneration and tax (VII-VIII)		(1,25,563.05)	(7,32,741.00)
X Partners' Remuneration		-	-
XI Profit / (Loss) Before Tax for the year (A minus B)		(1,25,563.05)	(7,32,741.00)
XII Tax expense:			
(a) Current tax		-	-
(b) Excess/Short provision of tax relating to earlier years		-	1,000.00
(c) Deferred tax charge/ (benefit)		-	-
		-	1,000.00
Profit / (Loss) After Tax for the year		(1,25,563.05)	(7,33,741.00)
XIII Profit/(Loss) for the period from continuing operations (XI-XII)		(1,25,563.05)	(7,33,741.00)
XIV Profit/(loss) from discontinuing operations		-	-
XV Tax expense of discontinuing operations		-	-
XVI Profit/(loss) from discontinuing operations (after tax) (XIV-XV)		-	-
XVII Profit/(Loss) for the year (XIII+XVI)		(1,25,563.05)	(7,33,741.00)
The accompanying notes are an integral part of the financial statements	01-18		

For
S K Agarwal and Co Chartered Accountants LLP
Chartered Accountants
Firm's Registration No.306033E/ E300272

A. K. Sahoo

Ashok Sahoo

Partner

Membership No. -306453

Date : 1st November 2022



For BELANI NPR HOUSING LLP

Binay
Designated Partner

Binay
Designated Partner

BELANI NPR HOUSING LLP

257/A, DESHPRAN SASMAL ROAD

KOLKATA - 700 033

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022

PARTICULARS	2020-2021	2020-2021
	Rs.	Rs.
1. CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit before taxes and extra-ordinary items	(1,25,563.05)	(7,32,741.00)
Adjustments to reconcile net profit before tax to cash provided by operating activities		
Finance Costs	25,33,846.00	1,89,34,043.00
Operating Profit before working capital changes	24,08,282.95	1,82,01,302.00
<u>Changes in Non-Current Assets and Non-Current Liabilities:</u>		
Long Term Loans & Advances (Non-Current Assets)	26,32,75,000.00	-
<u>Changes in Current Assets and Current Liabilities:</u>		
Short Term Borrowings	(28,25,25,298.00)	3,48,24,596.00
Other Current Liabilities	4,68,50,567.98	(1,47,12,857.47)
Inventories: Project-in-Progress	(32,28,80,633.00)	(2,04,28,443.00)
Short Term Loans & Advances	(29,82,786.00)	9,50,000.00
Other Current Assets	(4,58,679.84)	(65,000.00)
Cash generated from operations	(29,63,13,545.91)	1,87,69,597.53
Taxes paid	-	(1,000.00)
Net cash provided by operating activities	(29,63,13,545.91)	1,87,68,597.53
2. CASH FLOWS FROM INVESTING ACTIVITIES		
Partners Current Accounts	34,01,54,877.04	-
	34,01,54,877.04	-
3. CASH FLOWS FROM FINANCING ACTIVITIES		
Capital Withdrawal / Introduction	(3,99,00,100.00)	84,544.47
Interest Paid	(25,33,846.00)	(1,89,34,043.00)
	(4,24,33,946.00)	(1,88,49,498.53)
Net Increase / (Decrease) in Cash and Cash Equivalents	14,07,385.13	(80,901.00)
Cash and Cash Equivalents at the beginning of the year	30,026.42	1,10,927.42
Cash and Cash Equivalents at the end of the year	14,37,411.55	30,026.42
	-	-

In terms of our report of even date.

For

S K Agarwal and Co Chartered Accountants LLP

Chartered Accountants

Firm's Registration No.306033E/ E300272

A. G. Sahoo

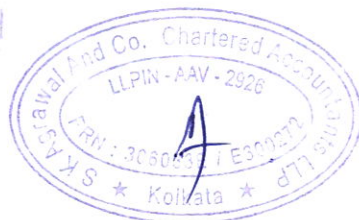
Ashok Sahoo

Partner

Membership No. -306453

Date : 1st November 2022

Place : Kolkata



For BELANI NPR HOUSING LLP

Designated Partner

Designated Partner

Note-1

SIGNIFICANT ACCOUNTING POLICIES ADOPTED IN THE PREPARATION OF BOOKS OF ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022

The LLP has been formed on 09.12.2014 with LLPIN AAD-0306.

1 BASIS OF PRESENTATION

The accounts have been prepared using historical cost conventions and on the basis of going concern, with revenue recognised and expenses accounted for on accrual basis.

The financial statements have been prepared under the historical cost convention and on accrual basis. The accounting policies have been consistently applied by the LLP and are consistent with those used in the previous year.

Accounting policies not specifically referred to otherwise are consistent with generally accepted accounting principles followed by the limited liability partnership ("the LLP").

2 USE OF ESTIMATES

The preparation of financial statements is in conformity with Generally Accepted Accounting Principles, which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting year end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Any revisions to the accounting estimates are recognized prospectively in the current and future years.

3 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.

4 INCOME TAX

Income Tax comprises the current tax provision and the net change in the deferred tax asset or liability (if any) in the year. Income tax provision is made as per Income Tax Act, 1956 . Since there is no virtual certainty of its credit in future as per applicable provision, the same is charged during the year and not considered as components of deferred tax asset.

5 PROVISIONS, CONTINGENT LIABILITIES /

A provision is recognised when the LLP has a present obligation as a result of past event; it is probable that outflow of resources will be required to settle the obligation, in respect of which a reliable estimate be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

6 BORROWING COST

Borrowing Cost that are directly attributable to the acquisition, construction of a qualifying assets are considered as part of the cost of the asset and other borrowing costs are recognised as expense in the year in which they are incurred.



7 CURRENT & NON CURRENT CLASSIFICATION

All assets and liabilities are classified into current and non-current. An asset is classified as current when it satisfies any of the following criteria: i) it is expected to be realized in, or is intended for sale or consumption in, the LLP's normal operating cycle, ii) it is held primarily for the purpose of being traded; iii) it is expected to be realized within 12 months after the reporting date; or iv) it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date. Current assets include the current portion of non-current financial assets. All other assets are classified as non-current. A liability is classified as current when it satisfies any of the following criteria : i) it is expected to be settled in the LLP's normal operating cycle; ii) it is held primarily for the purpose of being traded; iii) it is due to be settled within 12 months after the reporting date. Current liabilities include current portion of non-current financial liabilities. All other liabilities are classified as non-current.

8 CASH FLOW STATEMENT

Cash Flows are reported using indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of incomes or expenses associated with Investing & Financing cash flows. The cash flows from Operating, Investments & Financing activities of the LLP are segregated.

9 INVENTORIES

Direct expenditure relating to construction activity is inventorised. Indirect expenditure (including borrowing costs) during construction period is inventorised to the extent the expenditure is related to construction or is incidental thereto. Cost incurred/ items purchased specifically for projects are taken as consumed as and when incurred/received.

The costs which are in the nature of administrative office expenses, not directly relatable to a specific project are to be charged to the Statement of Profit and Loss.

10 EXCEPTIONAL ITEMS, EXTRA ORDINARY

Exceptional items, extra-ordinary items and changes in accounting policies having material impact, if any, on the financial affairs of the LLP are disclosed, wherever applicable.



BELANI HOUSING LLP

Notes forming part of the Financial Statements for the year ended, 31st March, 2022

Note - 2a Partners Contribution Account

Sr. No.	Name of Partner	Agreed contribution	Share of profit/ (loss) (%)	As at 1st April 2021 (Opening Balance)	Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	(Amount in Rs.) As at 31st March 2022 (Closing Balance)
1	Bhavika Estates LLP	20,000.00	10.00%	2,30,00,100.00	-	-	-	2,29,80,100.00	-	20,000.00
2	Belani Realcon LLP	78,000.00	38.00%	-	78,000.00	-	-	-	-	78,000.00
3	Ganesh Narayan Brijljal Pvt Ltd	50,000.00	25.00%	-	50,000.00	-	-	-	-	50,000.00
4	Mrs. Renu K. Belani	-	-	1,70,00,000.00	-	-	-	1,70,00,000.00	-	-
5	Mrs. Rishi Todt	16,660.00	8.33%	-	16,660.00	-	-	-	-	16,660.00
6	Mr. Gaurav Belani	2,000.00	2.00%	-	2,000.00	-	-	-	-	2,000.00
7	Kavyashvi Properties LLP	33,340.00	16.67%	-	33,340.00	-	-	-	-	33,340.00
8	Belani Housing Development Limited	-	-	1,00,000	-	-	-	1,00,000.00	-	-
Current Year (PY)				4,01,00,100.00	1,80,000.00	-	-	4,00,80,100.00	-	2,00,000.00
Previous Year (PY)				3,99,73,289.61	1,00,000.00	-	(15,455.53)	(7,33,741.00)	-	3,93,24,093.08
				(26,810.39)			(15,455.53)	(7,33,741.00)		

Note - 2b Partners Current Account

Sr. No.	Name of Partner	Share of profit/ (loss) (%)	As at 1st April 2021 (Opening Balance)	Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	(Amount in Rs.) As at 31st March 2022 (Closing Balance)
1	Bhavika Estates LLP	10.00%	(76,169.88)	2,29,80,100.00	-	-	-	(12,556.31)	2,28,91,373.82
2	Belani Realcon LLP	38.00%	-	29,65,76,940.00	-	-	-	(47,713.96)	29,65,29,226.04
3	Ganesh Narayan Brijljal Pvt Ltd	25.00%	-	1,99,50,000.00	-	-	-	(31,390.76)	1,99,18,609.24
4	Mrs. Renu K. Belani	-	(76,157.20)	76,157.20	-	-	-	-	-
5	Mrs. Rishi Todt	8.33%	-	(16,660.00)	-	-	-	(10,459.40)	(27,119.40)
6	Mr. Gaurav Belani	2.00%	-	(2,000.00)	-	-	-	(2,511.26)	(4,511.26)
7	Kavyashvi Properties LLP	16.67%	-	(33,340.00)	-	-	-	(20,931.36)	(54,271.36)
8	Belani Housing Development Limited	-	(6,23,679.84)	6,23,679.84	-	-	-	-	-
Current Year			(7,76,006.92)	34,01,54,877.04	-	-	-	(1,25,563.05)	33,92,53,307.07

Note - 3 Borrowings

Particulars	Short Term	
	31 March, 2022	31 March, 2021
Unsecured		
(a) Loans and advances from related parties	7,80,62,164	36,05,87,462
Total	7,80,62,164	36,05,87,462

Note - 4 Trade Payables

Particulars	Particulars	
	31 March, 2022	31 March, 2021
(a) Total outstanding dues of micro, small and medium enterprises	-	-
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	11,76,430.00	29,68,519.00
Total Trade payables	11,76,430.00	29,68,519.00



Note - 5 Other Current Liabilities

	Particulars	31 March, 2022	31 March, 2021
(a)	Goods and Service tax payable	1,19,881.00	-
(b)	TDS payable	3,48,728.00	5,41,921.00
(c)	Advance from sundry parties	8,01,40,000.00	4,82,40,000.00
(d)	Payable to Retiring Partners	1,69,23,842.80	1,07,873.82
	Total Other current liabilities	9,75,32,451.80	4,88,89,794.82

Note - 6 Long-term Loans & Advances

	Particulars	31 March, 2022	31 March, 2021
(a)	Advance & Deposit with Landowners as per Joint Development Agreement		26,32,75,000
	Total	-	26,32,75,000.00

Note - 7 Inventories

	Particulars	31 March, 2022	31 March, 2021
(a)	Raw materials	-	-
(b)	Work-in-progress	19,22,87,094	18,71,81,452
(c)	Amount paid to Landowners for Joint Development	31,77,74,991	-
	Total	51,00,62,085	18,71,81,452

Note - 8 Cash & Bank Balances

	Particulars	31 March, 2022	31 March, 2021
	Cash and cash equivalents		
(a)	On current accounts	9,42,875.55	18,865.42
(b)	Cash on hand	4,94,536.00	11,161.00
	Total Cash and bank balances	14,37,411.55	30,026.42

Note - 9 Loans & Advances

	Particulars	Sub-Total	Long Term		Short Term	
			31 March, 2022	31 March, 2021	31 March, 2022	31 March, 2021
(a)	Loans advances to partners or relative of partners	(a)	-	-	19,17,793.00	-
(b)	Other loans and advances (specify nature)		-	-	18,40,618.00	12,18,390.00
	Prepaid expenses		-	-	-	-
	GST input credit receivable		-	-	4,42,765.00	-
	Security Deposits		-	-	-	-
	Total	(b)	-	-	22,83,383.00	12,18,390.00
	Total		-	-	42,01,176.00	12,18,390.00

Note - 10 Other Current Assets

	Particulars	31 March, 2022	31 March, 2021
(a)	Other Assets	5,23,679.84	65,000.00
	Total	5,23,679.84	65,000.00



Notes forming part of the Financial Statements for the year ended, 31st March, 2022

Note - 11 Other Income

	Particulars	31 March, 2022	31 March, 2021
(a)	Interest income	-	-
(b)	Dividend income	-	-
(c)	Net gain on sale of investments	-	-
(d)	Other non-operating income (Please specify)	15,455.53	-
	Total other income	15,455.53	-

Note - 12 Finance Cost

	Particulars	31 March, 2022	31 March, 2021
(a)	Interest expense		
(i)	- On bank loan	-	-
(ii)	- On assets on finance lease	-	-
(b)	Other borrowing costs	25,33,846.00	1,89,34,043.00
(c)	Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
	Total Finance cost	25,33,846.00	1,89,34,043.00

Note - 13 Other Expenses

	Particulars	31 March, 2022	31 March, 2021
(a)	Rent, Rates and taxes, excluding, taxes on income	70,234.00	-
(b)	Labour charges	23,140.00	64,400.00
(c)	Travelling expenses	1,210.00	-
(d)	Auditor's remuneration (Refer note below)	39,530.00	5,000.00
(e)	Printing and stationery	2,505.00	-
(f)	Legal and professional charges	19,75,621.00	9,55,800.00
(g)	Security services	5,59,010.00	4,80,000.00
(h)	Miscellaneous expenses	41,564.58	7,21,941.00
	Total	27,12,814.58	22,27,141.00



14 Share in Profit or Loss for the year of the LLP amongst the Partners as at March 31, 2022:

Bhavika Estates LLP	10%
Belani Realcon LLP	38%
Ganesh Narayan Brijlal Pvt Ltd	25%
Mr. Gautav Belani	2%
Kavyashvi Properties LLP	16.67%
Mr. Roshi Todi	8.33%

15 Interest on Capital, Loan and Current Accounts of Partners if any, as well as share of profit / (loss) has been considered in Current Account of Partners.

16 The partners of the LLP have decided not to distribute any profit & loss of the entity till the initiation of the Project

17 Related Party Disclosure

Key Management Personnel

Nandu K Belani	Designated Partner
Rishi Todi	Designated Partner
Kishore T Belani	Designated Partner
Krishna Kumar Tekriwal	Designated Partner
Gaurav Belani	Designated Partner

Enterprises over which key Management Personnel are able to exercise significant influence

Belani Realcon LLP
Viewlink Highrise LLP
Bhavika Estate LLP
Kavyashvi Properties LLP
Ganesh Narayan Brijlal Private Limited
N K Belani (HUF)
Millenni Arcade Private Limited
Belani Housing Development Limited
Belani Projects Limited

Relatives of Key Management Personnel

Renu K Belani

	<u>2021-22</u>	<u>2020-21</u>
<u>Nandu K Belani - Payable</u>		
Opening Balance	88,463	87,463
Service Received	81,65,645	1,000
Amount Paid	87,71,901	-
Closing Balance	<u>(5,17,793)</u>	<u>88,463</u>
<u>Kishore T Belani (HUF) - Advance</u>		
Opening Balance	1,00,00,000	1,00,00,000
Amount Received	-	-
Amount Repaid	-	-
Closing Balance	<u>1,00,00,000</u>	<u>1,00,00,000</u>
<u>Belani Realcon LLP - Loan</u>		
Opening Balance	-	-
Loan Taken / Interest Accrued	33,84,82,430	-
Loan Repaid / Accrued Interest Paid	33,84,82,430	-
Closing Balance	<u>-</u>	<u>-</u>



Viewlink Highrise LLP - Loan

Opening Balance	-	-
Loan Taken / Interest Accrued	1,85,88,531	-
Loan Repaid / Accrued Interest Paid	-	-
Closing Balance	<u>1,85,88,531</u>	<u>-</u>

Viewlink Highrise LLP - Advance

Opening Balance	-	-
Amount Received	4,00,00,000	-
Amount Repaid	-	-
Closing Balance	<u>4,00,00,000</u>	<u>-</u>

Kavyashvi Properties LLP - Loan

Opening Balance	-	-
Loan Taken / Interest Accrued	1,00,55,480	-
Loan Repaid / Accrued Interest Paid	1,00,00,000	-
Closing Balance	<u>55,480</u>	<u>-</u>

Ganesh Narayan Brijlal Pvt Ltd - Loan

Opening Balance	-	-
Loan Taken / Interest Accrued	4,60,38,732	-
Loan Repaid / Accrued Interest Paid	-	-
Closing Balance	<u>4,60,38,732</u>	<u>-</u>

N K Belani (HUF) - Loan

Opening Balance	33,72,40,070	31,57,62,866
Loan Taken / Interest Accrued	-	2,14,77,204
Loan Repaid / Accrued Interest Paid	33,72,40,070	-
Closing Balance	<u>-</u>	<u>33,72,40,070</u>

Belani Housing Development Ltd - Payable

Opening Balance	-	-
Amount Received	(65,000)	35,000
Amount Repaid	65,000	-
Closing Balance	<u>-</u>	<u>1,00,000</u>
		(65,000)

Belani Projects Ltd - Payable

Opening Balance	42,835	42,835
Service Received	-	-
Amount Paid	42,835	-
Closing Balance	<u>-</u>	<u>42,835</u>

18 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification

For
S K Agarwal and Co Chartered Accountants LLP
Chartered Accountants
Firm's Registration No.306033E/ E300272

Ashok Sahoo

Ashok Sahoo

Partner
Membership No. -306453

Date : 1st November 2022

Place : Kolkata



For BELANI NPR HOUSING LLP

[Signature]
Designated Partner

[Signature]
Designated Partner

BELANI NPR HOUSING LLP257/A, DESHPRAN SASMAL ROAD
KOLKATA - 700 033

STATUS : LIMITED LIABILITY PARTNERSHIP
 LLPIN : AAD-0306
 PAN : AAOFB7023Q
 DATE OF INCORPORATION : 09.12.2014
 ASSESSMENT YEAR : 2021-2022

COMPUTATION OF TOTAL INCOME FOR THE YEAR ENDED MARCH 31, 2021

	Rs.	Rs.
<u>PROFITS & GAINS OF BUSINESS OR PROFESSION</u>		
Net Profit / (Loss) as per Profit & Loss Account		(1,25,563)
TOTAL INCOME		(1,25,563)
Loss carried forward to Assessment Year: 2022-2023	1,25,563	

CALCULATION OF TAX

Gross tax payable	Nil
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PAYMENT OF TAX

Nil

Name & PAN of Designated Partners	PERCENTAGE OF SHARE	SHARE OF PROFIT / (LOSS)
		Rs.
1. Belani Realcon LLP PAN: AEMPB1941F	38.00%	-
2. Ganesh Narayan Brijlal Pvt Ltd PAN: AAACG9901D	25.00%	-
3. Kavyashvi Properties LLP PAN: AAYFK1328F	16.67%	-
4. Bhavika Estates LLP PAN: AATFB3506F	10.00%	-
5. Mr. Roshi Todi PAN: ABUPT6543N	8.33%	-
6. Mr. Gautav Belani PAN: AJXPB0951B	2.00%	-
	100%	-

For BELANI NPR HOUSING LLP

For BELANI NPR HOUSING LLP


Designated Partner


Designated Partner



BELANI NPR HOUSING LLP

257/A, DESHPRAN SASMAL ROAD
KOLKATA - 700 033

STATUS : LIMITED LIABILITY PARTNERSHIP
LLPIN : AAD-0306
PAN : AAOFB7023Q
DATE OF INCORPORATION : 09.12.2014
ASSESSMENT YEAR : 2021-2022

DETAILS OF LOSSES TO BE CARRIED FORWARD TO ASSESSMENT YEAR 2021-2022

	Rs.	Rs.
Business Loss - Assessment Year: 2016-17	21,765	
Business Loss - Assessment Year: 2017-18	16,133	
Business Loss - Assessment Year: 2018-19	12,473	
Business Loss - Assessment Year: 2019-20	6,102	
Business Loss - Assessment Year: 2020-21	62,451	
Business Loss - Assessment Year: 2021-22	1,25,563	2,44,487

