



# M. Jain & Associates

CHARTERED ACCOUNTANTS

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## Independent Auditor's Report of LLP

To  
The Partners of  
**SORAJEET DEVELOPERS LLP**  
(LLPIN: AAZ-3773)

### Report on the Financial Statements

We have audited the LLP financial statements of **SORAJEET DEVELOPERS LLP** ("the LLP"), which comprise the Balance Sheet as at **March 31, 2023**, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management Responsibility for the Financial Statements

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 Accounting Standards and accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records 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 standalone financial statements based on our audit.

We conducted our audit 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 internal financial control relevant to the LLP's preparation of the 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 management, 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 standalone financial statements.

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### Opinion

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 so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the LLP as at 31st March, 2023, and its **LOSS** 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 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.
  - (g) In our opinion the Balance Sheet and the statement of profit & loss comply with the Accounting Standards to the extent applicable:

For **M. JAIN & ASSOCIATES**

Chartered Accountants

Firm's Registration No: 0311144E



(CA AMIT JAIN)

Membership No: 059148

UDIN: 23059148 B67X CHQ8240

Place:- KOLKATA

Date:- 05.09.2023



# SORAJEET DEVELOPERS LLP

61A SARDAR SANKAR ROAD, GROUND FLOOR , KOLKATA-700029 (LLPIN :  
AAZ-3773)

Balance Sheet as at 31th March, 2023

Particulars	Note No.	As at 31th March 2023	As at 31th March 2022
<b>I. LIABILITIES</b>			
<b>A Capital Account</b>			
(a) Partner's Capital	1.1	30,00,000	19,50,000
(b) Reserve and Surplus	1.2	-	-
<b>B Current Liabilities &amp; Provisions</b>			
Short Term Borrowings	1.3	-	-
Other Current Liabilities	1.4	3,41,720	-
Non Current Liabilities	1.5	23,46,596	-
Short Term Provision		-	-
<b>Total</b>		<u>56,88,316</u>	<u>19,50,000</u>
<b>II. ASSETS</b>			
<b>A Non - Current Assets</b>			
(a) Fixed Assets	1.6	-	-
(b) Non Current Investments	1.7	27,01,681	-
<b>B Current Assets</b>			
(a) Loan and Advances	1.8	-	-
(b) Inventories	1.9	24,26,289	-
(c) Trade Receivable	1.10	-	-
(d) Cash and Cash equivalents	1.11	99,223	19,25,104
(e) Other Current Assets	1.12	4,61,123	24,896
<b>Total</b>		<u>56,88,316</u>	<u>19,50,000</u>

As per report of even date attached

For M. Jain & Associates

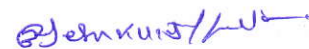
Firm Registration No. - 0311144E

Chartered Accountants

  
(AMIT JAIN)  
Membership No. - 059148  
Kolkata

Date - 05.09.2023





Rajesh jhajharia

DPIN : 00437875

AMPLE VYAPAAR (P) LTD.



Ample Vyapaar Pvt Ltd

Director

CIN : U51109WB2006PTC111496

Sohan Kumar Kotriwal (Nominee)

NAWKIRAN POLYCHEM PVT LTD

Nawkiran Polychem Pvt Ltd

CIN: U25199WB2008PTC122970

Nawneet Sodhani(Nominee)



# SORAJEET DEVELOPERS LLP

61A SARDAR SANKAR ROAD, GROUND FLOOR, KOLKATA-700029

## Statement of Profit & Loss for the Year ended 31.03.2023

Particulars	Note No.	Period Year	Period ended
		31th March 2023	31th March 2022
<b>I. INCOME</b>			
Revenue From Operation	2.1	-	-
Other Income	2.2	50,569	-
<b>A Total revenue - (A)</b>		<u>50,569</u>	<u>-</u>
<b>B Expenses</b>			
(a) Change in Inventory	2.3	-	-
(b) Employee Benefit Expenses	2.4	1,97,496	-
(c) Depreciation		-	-
(d) Administrative & Other Expenses	2.5	43,700	24,896
<b>Total</b>		<u>2,41,196</u>	<u>24,896</u>
Profit Before Taxation		<u>(1,90,627)</u>	<u>(24,896)</u>
Tax expenses			
Current Tax		-	-
Provision W/back		-	-
Tax Paid of Earlier year		-	-
Profit/ (Loss) for the period		<u>(1,90,627)</u>	<u>(24,896)</u>

As per report of even date attached

### For M. Jain & Associates

Firm Registration No. - 0311144E

Chartered Accountants

(AMIT JAIN)

Membership No. - 059148

Kolkata

Date - 05.09.2023



*Rajesh Jhajharia*

Rajesh jhajharia

DPIN : 00437875

AMPLE VYAPAAR (P) LTD.

*Sohan Kumar Kotriwal*

Ample Vyapaar Pvt Ltd

Director

CIN : U51109WB2006PTC111496

Sohan Kumar Kotriwal (Nominee)

NAWKIRAN POLYCHEM PRIVATE LIMITED

*Nawneet Sodhani*

Nawkiran Polychem Pvt Ltd

DIRECTOR

CIN: U25199WB2008PTC122970

Nawneet Sodhani(Nominee)



**SORAJEET DEVELOPERS LLP**

**Note 1.0**

**Notes forming part of the Financial Statement**

**Amount in Rs.**

		As at March 31, 2023	As at March 31, 2022
<b>1.1</b>	<b>Capital Account</b>		
	<b>Designated Partner</b>		
	RAJESH KUMAR JHAJHARIA	10,00,000	9,50,000
	AMPLE VAYAPAAR PVT. LTD.	10,00,000	10,00,000
	NAWKIRAN POLYCHEM PVT. LTD.	10,00,000	-
	<b>Total (A)</b>	<b>30,00,000</b>	<b>19,50,000</b>
	<b>Other Partner</b>	-	-
	<b>Total (B)</b>	<b>-</b>	<b>-</b>
	<b>TOTAL (A+B)</b>	<b>30,00,000</b>	<b>19,50,000</b>
		As at March 31, 2023	As at March 31, 2022
<b>1.2</b>	<b>Reserve and Surplus</b>		
	Surplus / ( Loss )		
	Opening	-	-
	Add: For the year	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>1.3</b>	<b>Short Term Borrowing</b>		
	Unsecured Repayable on Demand	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>1.4</b>	<b>Current Liabilities &amp; Provisions</b>		
	M Jain & Associates	5,000.00	
	Salary Payable	31,590.00	
	Commission Payable (Balajee Pinnacle)	2,85,000.00	
	Duties & taxes	20,000.00	
	P tax payable	130.00	
	<b>TOTAL</b>	<b>3,41,720.00</b>	<b>-</b>
<b>1.5</b>	<b>Non Current liability</b>		
	Advance Received From party		
	Against Property (52 jadavpur)	21,46,596	-
	Sunlink Tradecom Ltd	2,00,000	-
	<b>TOTAL</b>	<b>23,46,596</b>	<b>-</b>
<b>1.6</b>	<b>Fixed Assets</b>		
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>1.7</b>	<b>Investments</b>		
	Investment in mutual Fund		
	1746/ Ultra Short term Fund Growth	27,01,681	-
	(Unit -116612.1999, NAV-23.6124)		
	<b>TOTAL</b>	<b>27,01,681</b>	<b>-</b>
<b>1.8</b>	<b>Loan and Advances</b>		
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>1.9</b>	<b>Inventory</b>		
	Site Expenses (WIP)	24,26,289	-
	<b>TOTAL</b>	<b>24,26,289</b>	<b>-</b>
<b>1.10</b>	<b>Trade Receivable</b>		
	<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>1.11</b>	<b>Cash and Cash Equivalents</b>		
	<b>Balances with Banks</b>		
	Cash on hand	10,012	12
	In Current Account		
	HDFC BANK	89,211	19,25,092
	<b>TOTAL</b>	<b>99,223</b>	<b>19,25,104</b>
<b>1.12</b>	<b>Other Current Assets</b>		
	Security Deposit(CESC)	45,600.00	-
	TDS on 194IC Exces paid	2,00,000.00	-
	Partners Current Account	2,15,523.07	24,896.00
	<b>TOTAL</b>	<b>4,61,123</b>	<b>24,896</b>



## Note 2.0

## Notes forming part of the Financial Statement

Amount in Rs.

		For the Year ended 31.03.2023	For the Period ended 31.03.2022
2.1	<b>Revenue From Operation</b>		
	Sale of Flat	-	-
		-	-
	TOTAL	-	-
2.2	<b>Other Income</b>		
	Other Income	1	-
	Interest On FD	6,541	-
	Short Term Capital Gain STT paid	44,027	-
	TOTAL	50,569	-
2.3	<b>Change In Inventory</b>		
	Opening Stock	-	-
	Closing Stock	-	-
	TOTAL	-	-
2.4	<b>Employee Benefit Expenses</b>		
	Salary	1,97,496	-
	Staff Welfare	-	-
	TOTAL	1,97,496	-
2.5	<b>Administrative &amp; Other Expenses</b>		
	Audit Fees	5,000	-
	Professional Expenses	-	14,000
	Courier Expenses	-	41
	Interest on Loan	12,095	-
	Interest on Late Filing	3,335	-
	RCM Not Eligible	5,400	-
	Bank charges and others	-	-
	Printing & Stationery	1,770	783
	Filing Fees	1,200	5,600
	General Expenses	10,000	-
	Rates & Taxes	600	172
	Tade License	4,300	4,300
	TOTAL	43,700	24,896



**SORAJEET DEVELOPERS LLP**  
**Notes to financial statements for the Period ended 31 March 2023**

**Note - 3**

**Corporate Information**

Sorajeet Developers LLP is a Limited Liability Partnership, Registered under the Limited Liability Partnership Act, 2008.

**Note - 4**

**Significant Accounting Policies**

**a. System of Accounting**

The financial statements have been prepared on accrual basis under the historical cost convention of accounting on the assumption of going concern concept and in accordance with accounting standards as specified by the Institute of Chartered Accountants of India.

**b. Use of estimates**

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the Period. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

**c. Investments**

Investments are stated at cost price.

**d. Tangible fixed assets**

No Fixed Assets during the Year.

**e. Revenue recognition**

The LLP follows the Mercantile system of accounting and recognises Income & Expenditure on accrual basis.

**f. Other income**

Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.

**g. Employee Benefit**

- (i) Employees benefit of Short Term nature are recognized as expense as and when it accrues.
- (ii) Long term and post employment benefit is recognized as expenses as and when it accrues.

**h. Tax Provision**

Income Tax comprises current tax and deferred tax. Current Tax is determined as the amount of tax payable for the period in accordance with the provisions of the Income Tax Act, 1961. Deferred tax is recognised subject to the consideration of prudence, on timing difference, being the difference between taxable income and accounting income that originate in one period and is capable of reversal in one or more subsequent period. Deferred tax assets arising from timing differences are recognized on the principles of virtual certainty that this would be realized in future.

**i. Other Accounting Policies**

These are consistent with generally accepted accounting principles.



# SORAJEET DEVELOPERS LLP [LLPIN: AAZ-3773]

Schedules Forming Part Of Accounts For The Year Ended On 31.03.2023

## SCHEDULE 'A' - PARTNERS' CURRENT ACCOUNTS

Name of the Partner	Bal. As On	Introduced	Share of Profit	Partner's Remuneration	Adjustment on change in profit sharing ratio	Drawings	(Amt in Rs.)
	01.04.2022						Bal. As On 31.3.2023
1. RAJESH KUMAR JHAJHARIA	-8,299	-	-63,542	-	-	-	-71,841
2. AMPLE VYAPAAR PRIVATE LIMITED	-8,299	-	-63,542	-	-	-	-71,841
3. NAWKIRAN POLYCHEM PVT LTD	-8,299	-	-63,542	-	-	-	-71,841
	-24,897	-	-1,90,627	-	-	-	-2,15,524

FOR & ON BEHALF OF THE LLP



RAJESH JHAJHARIA  
DPIN:00437875

AMPLE VYAPAAR (P) LTD.



AMPLE VYAPAAR PVT. LTD. Director  
CIN: U51109WB2006PTC111496  
Sohan Kumar Kotriwal (Nominee)

NAWKIRAN POLYCHEM PRIVATE LIMITED



NAWKIRAN POLYCHEM PVT. LTD. DIRECTOR  
CIN: U25199WB2008PTC122970  
Nawneet Sodhani (Nominee)

Place: Kolkata

Date: 05.09.2023





Status: Limited Liability Partnership

F. Y- 2022-23

A. Y- 2023-24

COMPUTATION OF TOTAL INCOME & TAX:-

	AMOUNT
	₹
<b><u>BUSINESS INCOME</u></b>	
Net Profit as per Profit & Loss Account	(1,90,627)
Less :- income from Capital Gain	44,027
	<u>(2,34,654)</u>
<b><u>CAPITAL GAIN</u></b>	
Short Term Capital Gain (Sale of Listed Share)	
Sale value	30,42,346
Perchase value	29,98,319
	<u>44,027</u>
	44,027
<b>Gross Taxable Income</b>	<u><u>(1,90,627)</u></u>

Statement of Tax

Tax on above @ 30% on Normal Income	-
Tax on above @ 15% on STCG	-
	<u>-</u>
Add: Educational Cess (4%)	-
	<u>-</u>
Less: Advance Tax paid	-
Less: TDS	-
	<u>-</u>
Add: Interest	-
U/s 234B	-
U/s 234C	-
	<u>-</u>
Less: Self Assessment Tax Paid 140A	-
Income tax Payable /(Refundable)	<u><u>-</u></u>

