



M K JHUNJHUNWALA & CO.

Chartered Accountants

20B, BRITISH INDIA STREET, 6TH FLOOR
ROOM NO. 32 / 33, KOLKATA - 700 069

Phone : 9831668586, E-mail : manish@camanish.co.in

To The Partners of
GOLDEN GOENKA REALTY LLP
(LLPIN:AAG-8008)

Report on the Financial Statements

We have audited the financial statements of GOLDEN GOENKA REALTY 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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements are prepared, in all material aspects, 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 31st March, 2023 and

(b) and the Statement of Profit and Loss for the profit of the LLP for the year ended on that date.

For M K JHUNJHUNWALA & CO

Chartered Accountants

Firm Regn No – 330388E

Proprietor- MANISH KUMAR JHUNJHUNWALA

Membership No : 300669

Date : 28/09/2023

Place : KOLKATA

UDIN : 23300669BGXUTM4507



GOLDEN GOENKA REALTY LLP

(Registered under the LLP Act, 2008 with LLPIN: AAG-8008

74 Beninck Street Lalbazar Kolkata - 700001

Statement of Profit & Loss for the year ended 31st March,2023

PARTICULARS	Note No	For the year ended	For the year ended
		31st March,2023	31st March,2022
		Amount (Rs)	Amount (Rs)
<u>INCOME</u>			
Revenue from Operatins	9	-	-
Interest Income		4,51,581.00	-
		4,51,581.00	-
<u>PURCHASE</u>			
Purchase	10	3,14,65,311.50	-
		3,14,65,311.50	-
<u>CHANGES IN LEVEL OF CLOSING WIP</u>	11	(3,14,65,311.50)	(15,54,863.00)
		(3,14,65,311.50)	(15,54,863.00)
<u>EXPENDITURE</u>			
Finance Cost	12	-	-
Other Expenses		168989.00	32,212.00
		168989.00	32,212.00
Profit before tax		282592.00	(32,212.00)
Less: Current Tax		88168.00	-
Less: Earlier Year Tax		0.00	-
Profit after Tax (c/f to Balance Sheet)		194424.00	(32,212.00)
Significant Accounting Policies & the accompanying notes are an integral part of the Financial Statements	13		

For Golden Goenka Realty LLP

As per our Report of even date

Accompanying Notes are an integral part of the

For M K JHUNJHUNWALA & CO

Chartered Accountants

Mem no. 300669

Firm - 330388e

GOLDEN GOENKA REALTY LLP


Designated Partner

GOLDEN GOENKA REALTY LLP


Designated Partner

Anuj Goenka

Designated Partner

(DIN : 05154538)

Rajeev Goenka

Designated Partner

(DIN: 05154538)

Place: Kolkata

Date : 27th day of September, 2023



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BALANCE SHEET AS AT 31ST MARCH, 2023

PARTICULARS	Note No	For the year ended	For the year ended
		31st March,2023	31st March,2022
		Amount (Rs)	Amount (Rs)
I. EQUITY AND LIABILITIES			
1) Partner's Capital			
a) Partner's Capital	1	5,00,000.00	5,00,000.00
b) Partner's Current Account		3,79,180.00	1,39,180.00
c) Reserves and Surplus	2	1,62,719.58	(31,704.42)
2) Loan Liability			
Secured Loans	3	0.00	0.00
UnSecured Loans		5,39,96,451.25	3,50,06,182.00
3) Current Liabilities			
a) Other current liabilities	4	6,70,498.25	80,149.00
b) Provision for Tax		88,168.00	
Total		5,57,97,017.08	3,56,93,806.58
II. ASSETS			
1) Current Assets			
a) Closing WIP		3,30,20,174.50	15,54,863.00
b) Loans & Advances	5	2,03,17,421.00	3,36,58,906.00
c) Cash and Bank Balances	6	24,14,263.58	3,80,037.58
d) Balance with Revenue Authorities	7	45,158.00	-
e) Prepaid Expenses	8	-	1,00,000.00
Total		5,57,97,017.08	3,56,93,806.58
Significant Accounting Policies & the accompanying notes are an integral part of the Financial Statements	13		

For Golden Goenka Realty LLP

As per our Report of even date

Accompanying Notes are an integral part of the

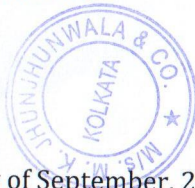
For M K JHUNJHUNWALA & CO

Chartered Accountants

Mem no. 300669

Firm - 330388e

GOLDEN GOENKA REALTY LLP GOLDEN GOENKA REALTY LLP



Place: Kolkata

Date : 27th day of September, 2023

Designated Partner

Anuj Goenka
Designated Partner
(DIN : 05154538)

Designated Partner

Rajeev Goenka
Designated Partner
(DIN: 05154538)

GOLDEN GOENKA REALTY LLP
 (Registered under the LLP Act, 2008 with LLPIN: AAG-8008)
 FINANCIAL YEAR: 2022-2023

Notes to and forming part of financial statements

Note: 1

PARTNER'S CAPITAL ACCOUNT

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
	Amount (Rs)	Amount (Rs)
PARTNER'S CAPITAL ACCOUNT		
Rajeev Goenka	2,50,000.00	2,50,000.00
Anuj Goenka	2,50,000.00	2,50,000.00
	5,00,000.00	5,00,000.00
PARTNER'S CURRENT ACCOUNT		
Rajeev Goenka	1,39,180.00	1,39,180.00
Anuj Goenka	2,40,000.00	-
	3,79,180.00	1,39,180.00
	-	-
Total	8,79,180.00	6,39,180.00

Note: 2

RESERVES AND SURPLUS

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
	Amount (Rs)	Amount (Rs)
Profit & Loss Account as per last Balance Sheet	-31,704.42	-
Add: Loss for the year	1,94,424.00	(31,704.42)
Total	1,62,719.58	-31,704.42

Note: 3

LOAN LIABILITY

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
	Amount (Rs)	Amount (Rs)
(a) Secured Loan	0.00	0.00
(b) Unsecured Loan	5,39,96,451.25	3,50,06,182.00
Total	5,39,96,451.25	3,50,06,182.00

Note: 4

OTHER CURRENT LIABILITIES

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
	Amount (Rs)	Amount (Rs)
Expenses Payable	4,45,928.25	0.00
TDS Payable	2,24,570.00	80,149.00
Total	6,70,498.25	80,149.00

Note: 5

LOANS & ADVANCES

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
	Amount (Rs)	Amount (Rs)
Advance	2,03,17,421.00	3,36,58,906.00
Total	2,03,17,421.00	3,36,58,906.00



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FINANCIAL YEAR: 2022-2023

Notes to and forming part of financial statements

Note- 6

CASH & BANK BALANCES

Particulars	For the year ended 31st March,2023	For the year ended 31st March,2022
	Amount (Rs)	Amount (Rs)
(a) Cash in hand	2,56,701.18	1,59,544.18
(b) Balances with banks (i) In current accounts	21,57,562.40	2,20,493.40
Total	24,14,263.58	3,80,037.58

Note- 7

BALANCE WITH REVENUE AUTHORITIES

Particulars	For the year ended 31st March,2023	For the year ended 31st March,2022
	Amount (Rs)	Amount (Rs)
TDS Receivable	45,158.00	-
Total	45,158.00	-

Note- 8

PREPAID EXPENSES

Particulars	For the year ended 31st March,2023	For the year ended 31st March,2022
	Amount (Rs)	Amount (Rs)
Professional Fees	-	1,00,000.00
Total	-	1,00,000.00

Note- 9

REVENUE FROM OPERATIONS

Particulars	For the year ended 31st March,2023	For the year ended 31st March,2022
	Amount (Rs)	Amount (Rs)
(a) Revenue from Operations	-	-
(b) Interest Received	4,51,581.00	-
Total	4,51,581.00	-

Note- 10

PURCHASE

Particulars	For the year ended 31st March,2023	For the year ended 31st March,2022
	Amount (Rs)	Amount (Rs)
(a) Purchase	3,14,65,311.50	-
Total	3,14,65,311.50	-

Note- 11

CHANGES IN LEVEL OF CLOSING WIP

Particulars	For the year ended 31st March,2023	For the year ended 31st March,2022
	Amount (Rs)	Amount (Rs)
(a) Opening Opening WIP	15,54,863.00	-
(b) Less: Closing WIP (As valued & certified by the management)	3,30,20,174.50	15,54,863.00
Total	(3,14,65,311.50)	(15,54,863.00)



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FINANCIAL YEAR: 2022-2023

Notes to and forming part of financial statements

Note- 12

OTHER EXPENSES

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
	Amount (Rs)	Amount (Rs)
Audit Fees	10,000.00	10,000.00
Bank charges	1,055.00	530.00
Conveyance	-	5,462.00
Donation	1,00,000.00	-
Filing fees	-	350.00
General Expenses	-	6,271.00
Interest Paid	-	8,599.00
Interest on TDS	18,220.00	-
Late Fine on TDS	38,796.00	-
Office Expenses	818.00	-
Printing & Stationery	100.00	-
Professional Fees	-	1,000.00
Total	1,68,989.00	32,212.00

13. Significant Accounting Policies & Notes On Accounts To & Forming Part Of The Balance Sheet As On 31.03.2023 And Profit & Loss Account For The Year Ended On that date.

A. SIGNIFICANT ACCOUNTING POLICIES

i. Accounting Principles

a. The firm follows the mercantile system of accounting and recognises Income & Expenditure on accrual basis except otherwise stated.

b. Accounting policies not specifically referred to otherwise are consistent and in accordance with the generally accepted accounting principles.

ii. Going Concern

The Accounts have been prepared on historical cost basis and on the accounting principles of a going concern.

B. NOTES ON ACCOUNTS

i. Cash Balance is as certified by partners.

For Golden Goenka Realty LLP

GOLDEN GOENKA REALTY LLP **GOLDEN GOENKA REALTY LLP**


Designated Partner


Designated Partner

Rajeev Goenka **Anuj Goenka**
Designated partner Designated partner
(DIN: 03472302) (DIN : 05154538)