

Realmark Arannya LLP

209 A.J.C Bose Road Karnani Estate,
4th Floor, Room No. 170B
Kolkata - 700017

STATEMENT OF ASSETS & LIABILITIES AS AT 31ST MARCH, 2020

Particulars	Notes	As At 31st March,	As At 31st March,
		2020	2019
		Amount (Rs)	Amount (Rs)
CONTRIBUTION AND LIABILITIES			
PARTNER' S FUND			
Fixed Contribution	2	100,000.00	100,000.00
Current Account		11,282,579.60	7,000.00
RESERVE & SURPLUS			
	3	(4,065.00)	
LOAN FUND			
Secured Loan		-	-
Unsecured Loans		-	-
CURRENT LIABILITIES & PROVISIONS			
Trade Payables		-	-
Other Current Liabilities	4	10,000,000.00	-
TOTAL		21,378,514.60	107,000.00
APPLICATIONS OF FUNDS/ ASSETS			
FIXED ASSETS			
		-	-
CURRENT ASSETS, LOANS & ADVANCES			
Inventories	5	5,746,176.60	-
Cash & Cash Equivalents	6	3,082,854.00	100,000.00
Loans & Advances	7	12,543,884.00	-
Other Current Assets	8	5,600.00	7,000.00
TOTAL		21,378,514.60	107,000.00

Significant Accounting Policies

1

The accompanying notes are an integral part of the financial statements.


In terms of our report of even date attached herewith



Anup Lohia
(Designated Partner)
DIN: 06786332



Rashmi Lohia
(Designated Partner)
DIN: 03603194

REALMARK KABYO NEER LLP
Designated Partner/Authorised Signatory

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STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2020

Particulars	Notes	As At 31st March, 2020 Amount (Rs)	As At 31st March, 2019 Amount (Rs)
<u>INCOME</u>			
Revenue From Operation		-	-
Other Income		-	-
TOTAL		-	-
<u>EXPENDITURE</u>			
Purchases		-	-
(Increase)/decrease in Inventories of Finished Goods, Work-in-progress and Stock in Trade		-	-
Finance Cost		-	-
Other Expenses	9	4,065.00	-
Employee benefit Expenses		-	-
Depreciation		-	-
TOTAL		4,065.00	-
Net Profit Before Interest on Capital & Partner's Remuneration		(4,065.00)	-
<u>Less:- Interest on capital</u>		-	-
Net Profit Before Partner's Remuneration		(4,065.00)	-
<u>Less: Partner's Remuneration</u>		-	-
Profit Before Tax		(4,065.00)	-
<u>Less: Provision for Income Tax</u>		-	-
<u>Less: Income Tax Related to earlier years</u>		-	-
Profit/ (Loss) After Tax		(4,065.00)	-
<u>SHARE OF PROFIT/(LOSS) AFTER TAX APPORTIONED TO</u>			
TOTAL		-	-

Significant Accounting Policies

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Notes to the accounts for the period from 1.4.2019 to 31.03.2020

Note No. 1 Significant Accounting Policies for the year ended 31.03.2020

a. **Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention, except stated otherwise, on an accrual basis and in accordance with the generally accepted accounting principles in India.

b. **Use of estimates:**

The preparation of the financial statements in conformity with Indian GAAP requires the Partners 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 year. The Partners 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. **Fixed Assets**

There is no Fixed Assets during the year. Hence, no depreciation is provided .

d. **Investments**

There is no investments during the year.

e. **Revenue Recognition**

Income and Expenditure unless otherwise stated are accounted for on accrual basis except there stated otherwise

f. **Inventories**

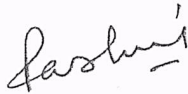
- i) Inventory of Construction Work in Progress is valued at cost. Cost consists of cost of land ,construction cost incurred and all other expenses.
- ii) Cost of Construction materials purchase is directly charged to the ongoing project irrespective of actual consumption and inventory is taken and accounted for in books of completion of the project.

g. **Provision for Current and Deferred Tax**

- i) No Provision for Current Tax is made for the current accounting year in accordance with the Income Tax Act,1961.
- ii) No Deferred Tax provision has been made during the year as there is no timing difference as per AS-22

h. **Provision,Contingent assets and Liabilities**

Contingent liabilities are not provided for and are disclosed by way of notes.



Rashmi Lohia
(Designated Partner)
DIN: 03603194



Anup Lohia
(Designated Partner)
DIN: 06786332

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NOTE NO 2 :PARTNER'S FUND							
Particulars	Alok Kumar Singh	Anup Lohia	Gagan Lohia	Hemlata Baheti	Realmark Realty (P) Ltd	Rashmi Lohia	TOTAL
(A)FIXED CONTRIBUTION							
Opening Balance	50,000.00	50,000.00	-	-	-	-	100,000.00
Add/Less:- Transactions During the year	(50,000.00)	(50,000.00)	12,500.00	25,000.00	50,000.00	12,500.00	-
Closing Balance	-	-	12,500.00	25,000.00	50,000.00	12,500.00	100,000.00
(B) CURRENT ACCOUNT							
Opening Balance	-	-	-	-	7,000.00	-	7,000.00
Transactions During the year	-	-	-	-	-	-	-
Add:- Capital Introduced	-	-	130,090.00	-	11,207,989.60	-	11,338,079.60
Add:- Partner's Remuneration	-	-	-	-	-	-	-
Add:- Interest on capital	-	-	-	-	-	-	-
Add:- Share of profit /(loss)	-	-	-	-	-	-	-
Balance	-	-	130,090.00	-	11,214,989.60	-	11,345,079.60
Less:- Drawings during the year	-	-	12,500.00	-	50,000.00	-	62,500.00
Closing Balance	-	-	117,590.00	-	11,164,989.60	-	11,282,579.60

REALMARK KABYO NEER LLP

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Realmark Arannya LLP

FY-2019-2020

Workings

	31.03.2020	31.03.2019
Balance Sheet		
Note-4- Other Current Liabilities		
Deposit Against land- Kabyo Neer- Harihar Tala		
Realmark Developers Pvt Ltd	2,000,000.00	-
Realmark Oracle Project -LLP	2,000,000.00	-
Realmark Realty Pvt Ltd	2,000,000.00	-
Shivphal Consturctions Pvt Ltd	2,000,000.00	-
Vishnudham Realities Pvt Ltd	2,000,000.00	-
	10,000,000.00	-
Note-5-Inventories		
Work In Progress- Kabyo Neer- Harihar Tala		
	5,746,176.60	-
	5,746,176.60	-
Note-6-Cash & Cash Equivalents		
Cash In Hand		
Cash	168,200.00	100,000.00
Petty cash	275.00	-
	168,475.00	100,000.00
Bank Balances		
Bandhan Bank	2,914,379.00	-
	2,914,379.00	-
Note-7- Loans & Advances		
Advances for Joint Venture (Land)		
Realmark Developers Pvt Ltd	2,000,000.00	-
Realmark Oracle Project -LLP	2,000,000.00	-
Realmark Realty Pvt Ltd	2,000,000.00	-
Shivphal Consturctions Pvt Ltd	2,000,000.00	-
Vishnudham Realities Pvt Ltd	2,000,000.00	-
	10,000,000.00	-
Advances for services		
Layers Design Studio	59,000.00	-
Raj Agarwal & Associates	484,884.00	-
Tapati Enterprises	2,000,000.00	-
	2,543,884.00	-
Note-8-Other Current Assets		
Preliminary Expenses	5,600.00	7,000.00
	5,600.00	7,000.00
Profit & Loss Account		
Note-9-Other Expenses		
Bank charges	118.00	-
Filing Fees	350.00	-
Interest on TDS	2,197.00	-
Preliminary Expenses written off	1,400.00	-
	4,065.00	-

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Notes to the accounts for the year ended 31.03.2020

	As At 31st March, 2020	As At 31st March, 2019
	Amount (Rs)	Amount (Rs)
3.) RESERVE & SURPLUS		
<u>Balance in Profit & Loss A/c.</u>		
Opening Balance	-	-
Add: Profit/(loss) during the year	(4,065.00)	-
Closing Balance	-	-
	(4,065.00)	-
4.) OTHER CURRENT LIABILITIES		
Deposit Against land- Kabyo Neer-Harihar Tala	10,000,000.00	-
	10,000,000.00	-
5.) INVENTORIES		
Work in Progress (Kabyo Neer- Harihar Tala)	5,746,176.60	-
	5,746,176.60	-
6.) CASH & CASH EQUIVALENTS		
Cash In Hand (As certified by the Designated Partners)	168,475.00	100,000.00
Balance with banks In Current A/c	2,914,379.00	-
	3,082,854.00	100,000.00
7.) LOANS & ADVANCES		
Advances for Joint Venture (Land)	10,000,000.00	-
Advance for Services	2,543,884.00	-
	12,543,884.00	-
8.) OTHER CURRENT ASSETS		
Preliminary Expenses	5,600.00	7,000.00
	5,600.00	7,000.00
9) Other Expenses		
Preliminary Expenses Written off	1,400.00	-
Interet on TDs	2,197.00	-
Filing Fees	350.00	-
Bank charges	118.00	-
	4,065.00	-

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