

AUDIT REPORT

*M/S SHRIKKALYANI
HOMESINFRA LLP*

*PLOT NO 3312/3313, KHATA NO 55,
NEAR IOB BANK, SARAIUDHELA,
DHANBAD - 828127*

F.Y :2021-22

BRANCHES

1) Durgapur :

2) Delhi :

3) Mumbai :

4) Dumka :

DUDANI AND ASSOCIATES

Chartered Accountant

HEAD OFFICE :

**Room-3A, 1st Floor, LOTUS TOWER,
MAIN ROAD SARAIUDHELA,
DHANBAD,**

JHARKAND- 828127.

Ph- 9931270675, 8603711864, 7992392679

E-mail : akdudani@yahoo.co.in

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	AEQFS1578F		
Name	SHRIKKALYANI HOMESINFRA LLP		
Address	INDIAN OVERSEAS BANK , PLOT NO 3312/3313 KHATA NO 55 , GANGULY COMPEX, GOVINDPUR ROAD , GANGULY COMPEX, GOVINDPUR ROAD , SARAIIDHELA , SARAIIDHELA , Dhanbad , Dhanbad , 35-Jharkhand , 91-India , 828127		
Status	Firm	Form Number	ITR-5
Filed u/s	139(4) Belated- Return filed after due date	e-Filing Acknowledgement Number	764632121311022

Taxable Income	Current Year business loss, if any	1	35,735
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	1,000
	Total tax, interest and Fee payable	6	1,000
	Taxes Paid	7	1,000
(+) Tax Payable /(-) Refundable (6-7)	8	0	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by RAMESH KUMAR GOYAL in the capacity of Managing Partner having PAN ACUPG9301N from IP address 49.37.75.201 on 31-Oct-2022

DSC Sl. No. & Issuer 3592367 & 21584115CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

System Generated

Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



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INDEPENDENT AUDITORS' REPORT

TO,
The Members of
M/S SHRIKALYANI HOMESINFRA LLP

Opinion

We have audited the acLLPing financial statements of **SHRIKALYANI HOMESINFRA LLP** (LLPIN ABA – 4510), which comprise the balance sheet as at March 31, 2022, the Statement of Profit and Loss and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 required by the Companies Act, 2013 ('Act') in the manner 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 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 specified under section 143 (10) of the Companies Act, 2013. 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 under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the LLP as it is an unlisted LLP.

Information other than the financial statements and auditors' report thereon

The LLP's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.





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If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

The LLP's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the LLP in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the LLP 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The board of directors is also responsible for overseeing the LLP's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole 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 on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We are 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the LLP has adequate internal financial controls system in place and the operating effectiveness of such controls
- 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 LLP's ability to continue as a going concern. If we conclude that a material uncertainty





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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 LLP to cease to continue as a going concern.

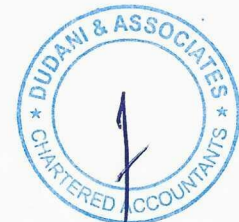
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, as the said order is **not applicable** to the LLP.
2. As required by Section 143 (3) of the Act, 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 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.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on 31 March 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2022, from being appointed as a director in terms of Section 164(2) of the Act.
 - f) The reporting on the adequacy of the internal financial controls over financial reporting of the LLP with reference to these Standalone Financial Statements and the operating effectiveness of such controls is not applicable to the LLP.
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;



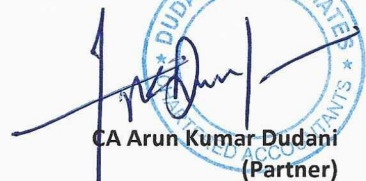


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- i. The LLP does not have any pending litigations which would impact its financial position.
 - ii. The LLP did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the LLP.
 - iv.
 - (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the LLP to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the LLP ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the LLP from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the LLP shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - (c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
 - v. No dividend has been declared or paid during the year by the LLP.
3. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act: The Provisions of section 197(16) as amended read with schedule V to the Act are applicable only to the public companies. Accordingly, reporting under Section 197(16) of the Act, as amended is not applicable to the LLP.

In terms of our attached report of even date
For DUDANI & ASSOCIATES
Chartered Accountants
FRN: 0326913E


CA Arun Kumar Dudani
(Partner)
M.NO. 051996

Place: Dhanbad

Date: 07/09/2022

UDIN: 22051996BBJEAS 6566

M/S SHRIKKALYANI HOMESINFRA LLP
PLOT NO 3312/3313, KHATA NO 55 NEAR INDIAN OVERSEAS BANK
SARAIIDHELA, DHANBAD - 828127
COMPUTATION OF TAX FOR THE ASST YEAR 2022-23

	<u>Amount</u>
	<u>Rs P</u>
Net Profit from Profit & Loss Account	(35,735.00)
Add: Interest on capital	-
Add: Partner's Salary	-
	<hr/>
	(35,735.00)
Less: Interest On Capital	-
Less: Partner's Salary	-
	<hr/>
Taxable Income	(35,735.00)
Rounded off	(35,735.00)
Tax at 30%	-
Add: Education cess @ 4 %	-
	<hr/>
	-
Less : TDS	-
Less : Advance Tax	-
	<hr/>
Tax Payable	-
Rounded Off	-



SHRIKKALYANI HOMESINFRA LLP

R. K. Goyal

(Designated Partner)

SHRIKKALYANI HOMESINFRA LLP

Ambujyog

(Designated Partner)


M/S SHRIKKALYANI HOMESINFRA LLP
PLOT NO 3312/3313, KHATA NO 55 NEAR INDIAN OVERSEAS BANK
SARAIHELIA, DHANBAD - 828127

BALANCE SHEET AS ON 31st MARCH 2022

CAPITAL & LIABILITES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
	RS P		RS P
<u>PARTNER'S CAPITAL A/C</u> (As per Schedule A)	1,00,11,000.00	<u>ADVANCES & SECURITY</u> Pramanand Prasad (Advance Against Land)	1,40,00,000.00
<u>LOANS & BORROWINGS</u> Anand Kumar Pasari (Unsecured Loan)	2,50,00,000.00	<u>LOSS C/F</u>	35,735.00
<u>CURRENT LIABILITES & PROVISIONS</u> Ritu Ritolia & Co Audit Fees Payable	27,260.00 7,500.00	<u>CASH & BANK BALANCES</u> Canara Bank (CA A/c) Cash In Hand (As Certified)	2,10,10,025.00 -
	3,50,45,760.00		3,50,45,760.00

SGNIFICANT ACCOUNTING POLICIES SCHEDULE B

In terms of our report of even date
FOR DUDANI & ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N - 326913E


(A. DUDANI)- PARTNER
MEMBERSHIP NO : 051996
Date : 07/09/2022
Place : Dhanbad



SHRIKKALYANI HOMESINFRA LLP


(Designated Partner)

SHRIKKALYANI HOMESINFRA LLP


(Designated Partner)

M/S SHRIKKALYANI HOMESINFRA LLP

PLOT NO 3312/3313, KHATA NO 55 NEAR INDIAN OVERSEAS BANK

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PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2022

Particulars	Amount		Particulars	Amount	
	Rs	P		Rs	P
o Audit Fees		7,500.00	By Gross Loss		35,735.00
o Bank Commission & Charges		975.00			
o ROC Fees		10,906.00			
o Professional Fees		16,354.00			
		<u>35,735.00</u>			<u>35,735.00</u>

in terms of our report of even date

FOR DUDANI & ASSOCIATES

CHARTERED ACCOUNTANTS

R.N - 326913E

A.K.DUDANI)- PARTNER

MEMBERSHIP NO : 051996

date : 07/09/2022

place : Dhanbad



SHRIKKALYANI HOMESINFRA LLP

R-K Goyal

(Designated Partner)

SHRIKKALYANI HOMESINFRA LLP

Anup Singh

(Designated Partner)

M/S SHRIKALYANI HOMESINFRA LLP
PLOT NO 3312/3313, KHATA NO 55 NEAR INDIAN OVERSEAS BANK
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SCHEDULES FORMING PART OF BALANCE SHEET
PARTNER'S CAPITAL ACCOUNT

SCHEDULE A

AMOUNT IN RS.

NAME	OPENING BALANCES	Contribution	INTEREST ON CAPITAL	NET PROFIT FOR THE YEAR	TOTAL	DRAWINGS & ADJUSTMENTS	CLOSING BALANCE
SHRI ANUP GOYAL	-	36,00,000.00	-		36,00,000.00	-	36,00,000.00
SHRI AKASH KUMAR GOYAL	-	25,00,000.00	-	-	25,00,000.00	-	25,00,000.00
SHRI PANKAJ KUMAR GOYAL	-	25,00,000.00	-	-	25,00,000.00	-	25,00,000.00
SHRI RAMESH KUMAR GOYAL	-	14,11,000.00	-	-	14,11,000.00	-	14,11,000.00
	-	1,00,11,000.00	-	-	1,00,11,000.00	-	1,00,11,000.00

In terms of our report of even date
FOR DUDANI & ASSOCIATES

CHARTERED ACCOUNTANTS
F.P. 326913E

(A.K.DUDANI)- PARTNER
MEMBERSHIP NO: 051996



SHRIKALYANI HOMESINFRA LLP

R-K Goyal

(Designated Partner)

Date : 07/09/2022

Place : Dhanbad

SHRIKALYANI HOMESINFRA LLP

(Signature)

(Designated Partner)

**M/S SHRIKALYANI HOMESINFRA LLP
PLOT NO 3312/3313, KHATA NO 55, NEAR IOB
SARAIHELIA BRANCH, DHANBAD - 828127
JHARKHAND**

Schedule -A

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

**A. SIGNIFICANT ACCOUNTING POLICIES
ACCOUNTING CONVENTION:**

These financial statements are prepared on the historical cost convention on accrual basis and on the accounting principles of going concern. All expenses and income to the extent considered payable and receivable respectively unless specifically stated to be otherwise, are accounted for on mercantile basis.

Accounting policies unless specifically stated to be otherwise are in consonance with generally accepted accounting principles.

1. Basis of Preparation of Financial Statements

The financial Statements have been prepared using historical cost convention in accordance with the generally accepted accounting principles in India issued by the Institute of Chartered Accountants of India and in accordance with the relevant presentational requirements.

2. Use of Estimates

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known /materialized

3. Fixed Assets

The LLP Firm has no Fixed Assets during the FY 2021-22.

4. Depreciation

The LLP Firm charges depreciation as per the rates prescribed in Income Tax Act 1961. No such Depreciation during the FY 21-22

5. Impairment of Assets

An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged for when asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount. The LLP Firm has no Impairment Of Assets. There is no Impairment of assets.

6. Investments

Investments that are intended to be held for more than a year from the date of acquisitions are classified as Long Term Investments and are carried at cost. Current Investments are stated at cost or fair market value which ever is lower. There is no Investments in the books of the LLP Firm.

7. Inventories

Inventories are valued at lower cost and net realizable value. Cost Comprises Expenditure in the normal course of business in bringing such inventories to their Location and condition and includes appropriate overheads. Provision is made for obsolete and slow moving stocks where necessary. Inventories are nil.

8. Revenue Recognition

Income & Expenditure are recognized on accrual basis and provision is made for all known expenses.



9. Provision for Current and Deferred Tax

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act,1961. Deferred tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is a reasonable /virtual certainty that the asset will be realized in future.

10.Provision, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimate in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the Notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

11.Employee Benefits

Short term employee benefits are charged off at the undiscounted amount in the year in which the related service is rendered.

Post employment and other long term employee benefits are charged off in the year in which the employee has rendered services. The amount charged off is recognized at the present value of the amounts payable determined using actuarial valuation techniques.

The Firm has no statutory liability towards employee benefit as on 31.03.2022.

12.Foreign Currency Transaction

- i) Transactions in foreign exchange are accounted at the exchange rates prevailing on the date of the transaction.
- ii) Changes in the fair value of derivative instruments that do not qualify for hedge accounting are recognized in the Profit & Loss account as they arise.

13.Events occurring after the Balance Sheet Date

Assets and liabilities are adjusted for events occurring after the balance sheet date that provide additional evidence to assist the estimation of amounts relating to conditions existing at the balance sheet date.

14.Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such as asset. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue. LLP has unsecured loan from Shri Anand Kumar Pasari of Rs 2,50,00,000.00 as on 31.03.2022

15.Segment Reporting

The accounting policies adopted for segment reporting are in a line with the accounting policies of the firm.

16. Research and Development

Revenue expenditure on Research and Development is charged under respective heads of account. Capital expenditure on Research and Development is included as a part of fixed assets and depreciated on the same basis as other fixed assets.

17.Miscellaneous Expenditure

No Preliminary Expenses are there in books..

For DUDANI & ASSOCIATES.

Chartered Accountants

F.R.N – 326913E

ARUN KUMAR DUDANI
(Partner)
Membership No. 051996
Date : 07.09.2022
Place: Dhanbad

