

AASHIYANA HOMES AND DEVELOPERS LLP
1003, ORAON BASTI, HESAG
RANCHI - 834003, JHARKHAND

BALANCE SHEET AS AT 31st MARCH, 2024

Particulars	Note No.	As at 31 March, 2024	As at 31 March, 2023
		Amount in Rs.	Amount in Rs.
A CONTRIBUTION AND LIABILITIES			
1 Partner's funds			
(a) Contribution Received	3	60,000.00	60,000.00
(b) Reserves and surplus		60,000.00	60,000.00
2 Non-current liabilities			
(a) Secured Loans		-	-
(b) Unsecured Loans		-	-
3 Current liabilities			
(a) Short-term borrowings	4	13,55,375.42	10,49,860.00
(b) Trade payables		-	-
(c) Other current liabilities	5	19,100.00	1,000.00
(d) Short-term provisions		-	-
		13,74,475.42	10,50,860.00
TOTAL		14,34,475.42	11,10,860.00
B ASSETS			
1 Non-current assets			
(a) Fixed assets	6	64,434.42	56,337.00
(b) Non-current investments		-	-
(c) Other assets	7	13,62,821.35	10,24,382.46
		14,27,255.77	10,80,719.46
2 Current assets			
(a) Inventories		-	-
(b) Trade receivables	8	3,313.07	29,989.83
(c) Cash and cash equivalents	9	3,906.58	150.71
(d) Short-term loans and advances		7,219.65	30,140.54
		14,34,475.42	11,10,860.00
TOTAL		14,34,475.42	11,10,860.00
See accompanying notes forming part of the financial statements	1 - 11		

In terms of our report attached.

For and on behalf of the Board of Directors
AASHIYANA HOMES AND DEVELOPERS LLP



ADITYA ANAND
Director
DIN: 09332818

Abhishek Gari
ABHISHEK GARI
Director
DIN: 08918210

Annupriya Gari
ANNUPRIYA GARI
Director
DIN: 08918211

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STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st MARCH, 2024

Particulars	Note No.	For the year ended 31 March, 2024	For the year ended 31 March, 2023
		Amount in Rs.	Amount in Rs.
A INCOME			
Revenue from operations (gross)		-	-
Less: Excise duty		-	-
Revenue from operations (net)		-	-
Other income		-	-
Changes in Inventories of Finished Goods, WIP & SIT		-	-
Total Income		-	-
B EXPENSES			
Cost of Raw materials consumed		-	-
Purchases of stock-in-trade		-	-
Consumption of stores & Spares		-	-
Power and fuel		-	-
Personnel Expenses		-	-
Administrative expenses		-	-
Payment to auditors		-	-
Selling expenses		-	-
Insurance expenses		-	-
Depreciation and amortization		-	-
Interest		-	-
Other expenses		-	-
Total Expenditure		-	-
C Net Profit or Net Loss (before taxes) (A - B)		-	-
D Provision for Tax		-	-
E Profit / (Loss) for the year (C - D)		-	-
F Profit transferred to Partners' account		-	-
G Profit transferred to Reserves and surplus		-	-

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note- 1: Corporate Information: -

<u>LLPIN</u>	:	AAU-2358
<u>COMPANY NAME</u>	:	AASHIYANA HOMES AND DEVELOPERS LLP
<u>D.O.I.</u>	:	14.10.2020
<u>NATURE OF BUSINESS:</u>	:	CONSTRUCTION ACTIVITIES
<u>REGISTERED OFFICE ST:</u>	:	JHARKHAND
<u>PLACE OF BUSINESS:</u>	:	1003, ORAON BASTI, HESAG RANCHI - 834003 , JHARKHAND

Note-2: Significant Accounting Policies: -

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The Accounts have been prepared on the historic cost basis and on the principles of a going concern. Accounting Policies unless specifically stated to be otherwise are consistent are in consonance with generally accepted accounting principles.

2.2 INVENTORIES:

The Stock in trade has been valued at cost or market price, whichever is lower. There is no closing stock available.

2.3 FIXED ASSETS

Fixed Assets have been stated at cost plus expenses incurred directly in relation with bringing the assets to their position. Depreciation on Fixed Assets has been provided for on the basis and rates as mentioned in the Income tax Act, 1961.

2.4 REVENUE RECOGNITION: -

Sales are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty (if any) but exclude sales tax and value added tax. The Income and Expenditure has been recognized on accrual basis.

2.5 PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:

A provision is recognized when the LLP has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the 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. Contingent liabilities are disclosed in the Notes. Contingent assets are neither recognized nor disclosed in the financial statements.

2.6 NOTES TO ACCOUNTS:

Balance confirmation in respect of Account Balances are taken as per the books and are certified by the management, however, they are subject to confirmation.

3. Contribution Received

Particulars	For the year ended 31-03-2024	For the year ended 31-03-2023
	Amount in Rs.	Amount in Rs.
(a) Contribution Obligation	60,000.00	60,000.00
(b) Contribution Received	60,000.00	60,000.00

(ii) Details of Contribution held by each Partner

Name of Partner	As at 31 March, 2024		As at 31 March, 2023	
	Contribution	% holding	Contribution	% holding
ABHISHEK GARI	36,000.00	60.00%	36,000.00	60.00%
ANNUPRIYA GARI	9,000.00	15.00%	9,000.00	15.00%
ADITYA ANAND	15,000.00	25.00%	15,000.00	25.00%
	60,000.00	100%	60,000.00	100%



4. Short Term Borrowings				
(a) Abhishek Gari			7,98,775.42	7,47,260.00
(b) Annupriya Gari			2,14,600.00	1,89,600.00
(c) Aditya Anand			3,42,000.00	1,13,000.00
			13,55,375.42	10,49,860.00
5. Other Current Liability				
(a) Expenses Payable			19,100.00	1,000.00
			19,100.00	1,000.00
6. Fixed Assets & Depreciation Allowable				
Description of Assets	WDV as on 01.04.2023	Addition/ Deletion	Depreciation	WDV as on 31.03.2024
<u>Block - 10%</u> Office Furniture & Fixtures	47,025.00	-	4,703.00	42,322.00
<u>Block - 40%</u> Plant & Machinery - Printer	9,312.00	16,525.42	3,725.00	22,112.42
TOTAL	56,337.00	16,525.42	8,428.00	64,434.42
Description of Assets	WDV as on 01.04.2022	Addition/ Deletion	Depreciation	WDV as on 31.03.2023
<u>Block - 10%</u> Office Furniture & Fixtures	52,250.00	-	5,225.00	47,025.00
<u>Block - 40%</u> Plant & Machinery - Printer	15,520.00	-	6,208.00	9,312.00
TOTAL	67,770.00	-	11,433.00	56,337.00
7. Other Assets				
(a) Pre-Operative Expenses			13,02,771.35	9,56,332.46
(b) Pre-Incorporation Expenses			10,050.00	10,050.00
(c) Office Security Deposit			50,000.00	58,000.00
			13,62,821.35	10,24,382.46
8. Cash & Cash Equivalents				
(a) Cash in hand			0.00	(0.00)
(b) Balances with banks - SBI CA A/c No. 40246616975			3,313.07	29,989.83
			3,313.07	29,989.83
9. Short-term Loans & Advances				
(a) Duties & Taxes			3,906.58	150.71
			3,906.58	150.71



10. Disclosure under Accounting Standards

10.1 AS-13:INVESTMENTS:-

The LLP has not made any investments.

10.2 AS-17:SEGMENT REPORTING:-

The LLP is not engaged in any activity as specified in Accounting Standard (AS - 17) on "Segment Reporting", which needs to be reported.

10.3 AS-18:RELATED PARTY DISCLOSURES:-

Description of Relationship	Name of Related Parties
Designated Partner	ABHISHEK GARI
Designated Partner	ANNUPRIYA GARI
Designated Partner	ADITYA ANAND

Related Party Transaction

Name of party	Nature of Transaction	Opening Bal. as on 31.03.2023	Add/Less : during the year	Closing Bal. as on 31.03.2024
		Amount in Rs.	Amount in Rs.	Amount in Rs.
ANNUPRIYA GARI	Short Term Borrowings	1,89,600.00	25,000.00	2,14,600.00
ADITYA ANAND	Short Term Borrowings	1,13,000.00	2,29,000.00	3,42,000.00
ABHISHEK GARI	Short Term Borrowings	7,47,260.00	51,515.42	7,98,775.42
Total		10,49,860.00	3,05,515.42	13,55,375.42

11. Disclosure under the Micro, Small & Medium Development Act, 2006

11.1 Delayed payments due as at the end of each accounting year on account of Principal - Rs. 0.00 and Interest due thereon Rs. 0.00

11.2 Total interest paid on all delayed payments during the year under the provisions of the Act - Rs. 0.00

11.3 Interest due on principal amounts paid beyond the due date during the year but without the interest amounts under this Act - Rs. 0.00

11.4 Interest accrued but not due- (Represents interest accrued as at the end of the year but not due as interest is computed at monthly rests from the due date) - Rs. 0.00

11.5 Total Interest Due but not paid - (Represents all interest amounts remaining due together with that from prior year(s) until such date when the interest was actually paid to the small enterprises. Mainly to ascertain the amount of interest disallowable for income tax purposes) - Rs. 0.00

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