C. BHATTACHARJEE & CO.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To
The Partners
Aparna Architect and Associate LLP

Report on the Financial Statements

We have audited the accompanying financial statements of **Aparna Architect and Associate LLP** which comprise the Balance Sheet as at March 31, 2025, the statement of Profit & Loss for the year ended on March 31, 2025 and a summary of significant accounting policies and other explanatory information.

Management's 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, financial performance of the LLP in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control 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 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 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 control relevant to the LLP'S preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of 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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view 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 March 31, 2025; and
b) in the case of the statement of profit and loss, of the Profit for the year ended on that date.

Contact : 8651250569, Email : cbhattacharjee_co@yahoo.com
HO : Road No. 15H, Rajiv Nagar, P.O.- Kesri Nagar, Patna, Bihar - 800024, India.

Report on Other Legal and Regulatory Requirements

1. We report that:
   a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose 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 profit & loss dealt with by this Report is in agreement with the books of account.
   d) In our opinion the Balance Sheet and the statement of profit & loss comply with the Accounting Standards to the extent applicable.

For **C.Bhattacharjee & Co**
Chartered Accountants,
FRN: 002109C
UDIN: **25411638BMJVNT4736**

CA Chiranjan Bhattacharya
(Partner)
MRN: 411638
Place: Patna
Date: 06/09/2025

C. BHATTACHARJEE & CO. FRN-002109C CHARTERED ACCOUNTANTS

Aparna Architect and Associate LLP
203, Hitech Arcade, Rajendra Path, Patna, Bihar 800001.
GST: 10ABVFA6560D1ZL

Balance Sheet as at 31st March 2025

(In Hundreds)

SRN	Particulars	Note no.	Amount 2024-25	Amount 2023-24
I	Equity & Liabilities :			
1	Partner's Capital Account	1	2,605.00	-
	Reserve and Surplus	2	-2,135.12	-
2	Non Current Liabilities			
	Long Term Borrowings	3	2,01,034.99	-
	Other Non-current Liabilities		-	-
	Long term Provisions		-	-
3	Current Liabilities			
	Short Term Borrowings		40,000.00	-
	Trade Payable	4	43,134.21	-
	Other Current Liabilities	5	2,370.25	-
	Short Term Provisions		-	-
	Total		2,87,009.32	-
II	*Assets :*			
4	Non Current Assets			
	Property, Plant & Equipment	6	605.25	-
	Non Current Investments		105.00	-
	Long Term Loans & Advances		-	-
	Other Non Current Assets		-	-
5	Current Asset			
	Current Investment			
	Inventories	7	2,72,359.76	-
	Trade Receivables		-	-
	Cash & Cash Equivanlent	8	7,817.94	-
	Short Term Loans & Advances	9	6,100.00	-
	Other Current Assets		21.37	-
	Total		2,87,009.32	-

As per our separate report of even date
For C.Bhattacharjee & Co
Chartered Accountants

CA Chiranjan Bhattacharya
(Partner)
MRN: 411638
UDIN: 25411638BMJVNT4736
Place: Patna
Date: 06/09/2025

For Aparna Architect and Associate LLP
For Aparna Architect And Associate LLP
Partner (Partner)

For Aparna Architect And Associate LLP
Partner (Partner)

FRN-002109C

Aparna Architect and Associate LLP

203, Hitech Arcade, Rajendra Path, Patna, Bihar 800001.

GST: 10ABVFA6560D1ZL

Statement of Profit and Loss account for the period from 29th of August 2024 to 31st March 2025.

(In Hundreds)

RN	Particulars	Note no.	Amount	
			2024-25	2023-24
1	Revenue from Operations		-	-
2	Other Income		6.10	-
	Total Income		6.10	-
3	**Expenses**			
	Cost of Material Consumed	10	37,662.18	-
	Purchase of Stock in Trade		-	-
	Changes in Inventories	11	-37,662.18	-
	Employees Benefit		-	-
	Finance Cost		-	-
	Depreciation & Amortisation	6	107.00	-
	Other Expenses	12	530.37	-
	Total Expenditure		637.37	-
4	**Profit before exceptional and extraordinary items and tax**		-631.27	-
5	**Exceptional Items**		-	-
6	**Profit before extraordinary items and tax**		-631.27	-
7	**Extraordinary Items**		-	-
8	**Profit before tax**		-631.27	-
9	**Tax Expenses** *Current Year*		-	-
10	**Net Profit/ Loss for the period**		-631.27	-

As per our separate report of even date

For C.Bhattacharjee & Co

Chartered Accountants

CA Chiranjib Bhattacharya

Partner)

MRN: 411638

UDIN: 25411638BMJVNT4736

Place: Patna

Date: 06/09/2025

For Aparna Architect and Associate LLP

For Aparna Architect And Associate LLP

Partner (Partner)

For Aparna Architect And Associate LLP

Partner (Partner)

C. BHATTACHARJEE & CO. FRN-002109C

Aparna Architect and Associate
203, Hitech Arcade, Rajendra Path, Patna, Bihar 800001.

1 Partner's Capital Account

(In Hundreds)

SRN	Particulars	Amount	
		2024-25	2023-24
1	Amit Vikram	500.00	-
2	Dinesh Kumar	500.00	-
3	Kamlesh Kumar Singh	1,105.00	-
4	Surendra Prasad	500.00	-
5	Vanshika	-	-
6	Yashasvi	-	-
		2,605.00	-

2 Reserve and Surplus

SRN	Particulars	Amount	
		2024-25	2023-24
1	Opening Balance	-	-
2	Transfer from AAA	-1,503.85	-
3	Current Period	-631.27	-
		-2,135.12	-

3 Long Term Borrowings

SRN	Particulars	Amount	
		2024-25	2023-24
1	Loan from Kamlesh Kumar Singh	1,86,854.99	-
2	Loan from Usha Kiran Trading	8,000.00	-
3	Loan from AAPL	5,000.00	-
4	Loan from AAEPL	1,180.00	-
		2,01,034.99	-

4 Trade Payable

FY 2024-25

SRN	Particulars	Outstanding for following periods from Due Date of Payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 Years	
1	MSME	-	-	-	-	-
2	Others	43,134.21	-	-	-	43,134.21
3	Disputed Dues - MSME	-	-	-	-	-
4	Disputed Dues - Others	-	-	-	-	-

FY 2023-24

SRN	Particulars	Outstanding for following periods from Due Date of Payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 Years	
1	MSME	-		-	-	-
2	Others					-
3	Disputed Dues - MSME	-	-	-	-	-
4	Disputed Dues - Others	-	-	-	-	-

FRN-021090C

For Aparna Architect And Associate LLP
(Partner)

For Aparna Architect And Associate LLP
(Partner)

5 Other Current Liabilities

SRN	Particulars	Amount	
		2024-25	2023-24
1	Security Deposit	1,883.79	-
2	Duties & Taxes	336.46	-
3	Liabilities for Expense	150.00	-
		2,370.25	-

7 Inventories

SRN	Particulars	Amount	
		2024-25	2023-24
1	Work in Progress		
	Transfer from AAA	2,34,697.58	-
	During the year	37,662.18	-
2	Finished Goods	-	-
		2,72,359.76	-

8 Cash & Cash Equivanlent

SRN	Particulars	Amount	
		2024-25	2023-24
1	Cash-in-hand	3,357.52	-
2	Bank Accounts	4,460.42	-
		7,817.94	-

9 Short Term Loans & Advances

SRN	Particulars	Amount	
		2024-25	2023-24
1	S S Construction	4,000.00	-
2	Chhote Lal	2,000.00	-
3	Creative Zone	100.00	-
		6,100.00	-

For Aparna Architect And Associate LLP

(Partner)

For Aparna Architect And Associate LLP

(Partner)

C. BHATTACHARJEE & CO. CHARTERED ACCOUNTANTS FRN-321090

11 Other Income **(In Hundreds)**

SRN	Particulars	Amount	
		2024-25	2023-24
	Interest on TD	6.10	
		6.10	-

10 Cost of Material Consumed **(In Hundreds)**

SRN	Particulars	Amount	
		2024-25	2023-24
1	Construction Expense	26,389.85	-
2	Electric Material Expense	192.29	-
3	Paint Material	69.00	-
4	PVC Pipe	5,471.66	-
5	TMT Bar	5,539.38	-
		37,662.18	-

11 Changes in Inventories

SRN	Particulars	Amount	
		2024-25	2023-24
	Inventories at the end of the year		
1	Finished Goods	-	-
2	Work in Progress	2,72,359.76	-
		2,72,359.76	-
	Inventories at 29th August, 2024		
1	Finished Goods	-	-
2	Work in Progress	2,34,697.58	-
		2,34,697.58	-
		-37,662.18	-

12 Other Expenses

SRN	Particulars	Amount	
		2024-25	2023-24
1	Audit Fee	100.00	
2	Bank Charges	8.41	-
3	Electricity Expenses	371.96	-
4	Filing Fee	50.00	
		530.37	-

For Aparna Architect And Associate LLP
(Partner)

For Aparna Architect And Associate LLP
(Partner)

6 Property, Plant & Equipments

(In Hundreds)

SRN	Particulars	Rate	Openind WDV	Addition during the Year		Gross Total	Depreciation	Closing WDV
				More than 180 days	Less than 180 days			
	Air Conditioner A/c	15	-	712.25	-	712.25	107.00	605.25
			-	712.25	-	712.25	107.00	605.25

For Aparna Architect And Associate LLP

(Partner)

For Aparna Architect And Associate LLP

(Partner)

S. C. BHATTACHARJEE & CO. CHARTERED ACCOUNTANTS FRN-326109C

Aparna Architect and Associate LLP
Notes Forming Part of the Financial Statements as at 31-03-2025

Note No. 1 : Non-Corporate Information

Aparna Architect and Associate LLP is a Limited Liability Partnership registered under the Limited Liability Partnership Act, 2008. The LLP was converted from the erstwhile partnership firm "Aparna Architect and Associate", originally constituted on 25th August 2021, into a Limited Liability Partnership on 29th August 2024. Upon conversion, all assets, liabilities, reserves, and surplus of the partnership firm were transferred to the LLP as on the date of conversion. Since the LLP is a distinct legal entity separate from the erstwhile partnership firm, the previous year's figures have not been considered in these financial statements. The registered office of the LLP is situated at Patna, Bihar, and the principal business activity of the LLP is engaged in real estate and allied services.

Note No. 2 : Significant Accounting Policies (Change Policies according nature of business)

a. **Basis of Accounting**

The accounts of the Firm have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards as specified by ICAI. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

b. **Inventories**

Since the organization is not into trading or manufacturing activities, hence it does not carry any inventory, for the purpose of accounting and disclosure.

c. **Tangible Assets and Depreciation**

Tangible assets are measured on cost basis except land. Land measured at revaluation model. Land is Leasehold for a period of 99 Years.

Tangible Assets are recorded at cost except Land less accumulated depreciation and impairment losses, if any. The Entity capitalizes all costs relating to acquisition and installation of Property, Plant & Equipment. Borrowing costs are capitalized as part of qualifying Property, Plant & Equipments.

Subsequent expenditure related to an item of Property, Plant & Equipment is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing Property, Plant & Equipments, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Advances paid towards the acquisition of Property, Plant & Equipments outstanding at each balance sheet date are disclosed as "Capital Advances" under Long Term Loans and advances.

Depreciation on PPE is provided on Written Down Value Method at the rates prescribed in the Income Tax Act 1961.

Gains or losses arising from derecognition of Property, Plant & Equipments are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

During the FY in consideration the organization does not have any tangible assets.

d. **Intangible Assets**

Intangible assets are stated at the consideration paid for acquisition less accumulated amortization and impairement loss if any. Intangible assets are amortized on a straight line basis over the estimated economic life. Costs relating to software, which are acquired, are capitalized and amortized on a straight line basis over their useful lives not exceeding 5/10 years.

During the FY in consideration the organization does not have any intangible assets.

S. BHATTACHARJEE & CO. FRN-002100C CHARTERED ACCOUNTANTS

For Aparna Architect And Associate LLP
(Partner)

For Aparna Architect And Associate LLP
(Partner)

e. **Revenue Recognition**

Since the organization is a chartitable trust hence it is not doing any commercial activities which would lead to sale of goods or provision of service during the year in consideration.

During the FY in consideartion the trust has not received any income from any sources

Interest income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

Other Income

Other income is recognized on accrual basis.

f. **Expenditure**

Expenditure is accounted on accrual basis and provision is made for all known losses and liabilities.

g. **Employees Retirement Benefits**

(i) Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

h. **Foreign Exchange Transactions**

(i) Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date.

(iii) Exchange difference

Exchange differences arising on the settlement of monetary items or on reporting Entity monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

i. **Investments**

Investments that are readily realizable and are intended to be held for not more than one year from the balance sheet date are classified as current investments and are stated at lower of cost and fair market value. All other investments are classified as long term investments.

Long term investments are stated at cost of acquisition. Provision, if any, is made to recognise a decline other than a temporary , in the value of long term investments.

j. **Taxation**

Current Tax is determined on the profit of the year in accordance with the provisions of the Income Tax Act, 1961.

For Aparna Architect And Associate LLP
(Partner)

For Aparna Architect And Associate LLP
(Partner)

k. **Borrowing Costs**

Borrowing cost includes interest, amortization of ancillary cost incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

l. **Provisions, Contingent Liabilities and Contingent Assets**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be 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.

m. **Cash Flow Statements**

Cash flow are reported using indirect method, whereby net profit before tax is adjusted for the effects of transaction of non-cash nature and any deferrals or accruals of past or future cash receipts or payments.

The cash flow generating from operating, investing and financing activities of the Entity are segregated.

n. **Operating Cycle**

Based on the nature of products/activitiy of the Entity and the normal time between acquisition of assets and their realisation in cash or cash equvalents, the Entity has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

o. **Use of estimates**

The preparation of financial statements in conformity with Indian GAAP requires managements to make judgments, estimates and assumption that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

For Aparna Architect And Associate LLP
(Partner)

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(Partner)