



AUDITORS' REPORT

We have checked and verified the attached Balance Sheet of *M/s Durga Urban and Leasing LLP* (LLPIN: ABZ-0674) a Limited Liability Partnership incorporated under the Limited Liability Partnership Act, 2008 having its registered office situated at: C/o Navneet Kumar Jhunjhunwala, 1st Floor, Durga Kunj Apartment, Exhibition Road, Patna - 800001 (Bihar) as at 31st March, 2023 and the Profit & Loss Account for the year ended 31st March, 2023, with the books of account, vouchers and other records produced before us. These financial statements are the responsibility of the LLP. Our responsibility is to express an opinion on these financial statements based on our report.

In our opinion the said statements show a correct view of the affairs of the said LLP.

For **A Lohia & Associates**
Chartered Accountants
Firm Registration No. 0076126


Rahul Kumar
Partner

Membership No: 425396
UDIN: 24425396BKCACZ6819



Place: Patna
Date: 10.02.2024

DURGA URBAN AND LEASING LLP

LLPIN : ABZ-0674

BALANCE SHEET

As at 31st March, 2023

(All amounts in ₹ unless otherwise stated)

	Note	As at 31st March, 2023
CONTRIBUTIONS AND LIABILITIES		
Partner's Funds		
Partners Contribution	1 (a)	6,00,000.00
Partners Current Account	1(b)	5,07,222.12
Non Current Liabilities		
Long-term Borrowings	2	7,01,58,226.00
Current Liabilities		
Other current Liabilities	3	28,48,581.00
Short term Provisions	4	1,75,600.88
Total Contribution and Liabilities		7,42,89,630.00
ASSETS		
Non Current Assets		
Long-term Loans & Advances	5	7,29,50,000.00
Current Assets		
Short Term Loans & Advances	6	1,53,863.00
Cash and Bank Balance	7	11,85,767.00
Total Assets		7,42,89,630.00

The accompanying notes are an integral part of the Accounts

As per our report of even date

For A Lohia & Associates

Firm Registration No. 007613G

Chartered Accountants

Rahul Kumar

Partner

Membership No: 425396

UDIN: 24425396BKCACZ6819

Patna: 10th February, 2024

For & On Behalf of Board of Directors

Durga Urban and Leasing LLP

Navratan Jhunjhunwala Designated Partner

DIN : 02076721

Durga Urban and Leasing LLP

Navneet Kumar Jhunjhunwala

DIN : 02259267 Designated Partner

Patna: 10th February, 2024

DURGA URBAN AND LEASING LLP

LLPIN : ABZ-0674

STATEMENT OF PROFIT & LOSS

For the year ended 31st March, 2023

(All amounts in ` unless otherwise stated)

	Note	Year Ended 31st March, 2023
REVENUE FROM OPERATIONS		-
Other Income	8	15,38,630.00
TOTAL REVENUE		15,38,630.00
EXPENSES		
Financial Costs	9	1,75,807.00
Employee Benefits Expenses	10	1,80,000.00
TOTAL EXPENSES		3,55,807.00
Profit Before Interest and Remuneration		11,82,823.00
Remuneration to Partners		6,20,000.00
Profit Before Tax		5,62,823.00
Current tax		1,75,600.88
Net Profit Tax		3,87,222.12

The accompanying notes are an integral part of the accounts

As per our report of even date

For A Lohia & Associates

Firm Registration No. 007613C

Chartered Accountants

Rahul Kumar

Partner

Membership No: 425396

UDIN: 24425396BKCACZ6819

Patna: 10th February, 2024

For & On Behalf of Board of Directors

Navneet Kumar Jhunjunwala

Navneet Kumar Jhunjunwala

DIN : 02076721

Navneet Kumar Jhunjunwala

DIN : 02259267

Patna: 10th February, 2024

DURGA URBAN AND LEASING LLP

LLPIN : ABZ-0674

NOTES

to the financial statements for the year ended 31st March, 2023

(All amounts in ₹ unless otherwise stated)

1) PARTNERS CONTRIBUTION

(a) PARTNERS FIXED CAPITAL ACCOUNT

	As at 1st April, 2022	Amount Introduced	Amount Withdrawn	As at 31st March, 2023
Savitha jhunjhunwala	-	1,00,000.00	-	1,00,000.00
Shruti jhunjhunwala	-	5,00,000.00	-	5,00,000.00
	-	6,00,000.00	-	6,00,000.00

(b) PARTNERS CURRENT ACCOUNT

	As at 1st April, 2022	Profit Sharing Ratio	Amount Introduced	Partner's Remuneration	Profit/(Loss)	Amount Withdrawn	As at 31st March, 2023
Savitha jhunjhunwala	-	50.00%	-	3,10,000.00	1,93,611.06	-	5,03,611.06
Shruti jhunjhunwala	-	50.00%	1,45,00,000.00	3,10,000.00	1,93,611.06	1,50,00,000.00	3,611.06
	-	100.00%	1,45,00,000.00	6,20,000.00	3,87,222.12	1,50,00,000.00	5,07,222.12

Durga Urban and Leasing LLP

[Signature]

Designated Partner

Durga Urban and Leasing LLP

[Signature]

Designated Partner



DURGA URBAN AND LEASING LLP

LLPIN : ABZ-0674

NOTES

to the financial statements for the year ended 31st March, 2023

(All amounts in ₹ unless otherwise stated)

2) LONG TERM BORROWINGS

	As at 31st March, 2023
Unsecured Loan	
-Family, Friends & Associates	2,01,58,226.00
- From Body Corporate	5,00,00,000.00
	7,01,58,226.00

3) OTHER CURRENT LIABILITIES

	As at 31st March, 2023
Mobilisation Advance	26,51,000.00
Liabilities For Expenses	1,80,000.00
Statutory Liabilities	17,581.00
	28,48,581.00

4) SHORT TERM PROVISIONS

	As at 31st March, 2023
Provision for Income Tax	1,75,600.88
	1,75,600.88

5) LONG TERM LOANS & ADVANCES

	As at 31st March, 2023
Other Advances	7,29,50,000.00
	7,29,50,000.00

6) SHORT TERM LOANS & ADVANCES

	As at 31st March, 2023
Balance with Revenue Authorities	1,53,863.00
	1,53,863.00

7) CASH AND CASH EQUIVALENTS

	As at 31st March, 2023
Balance with Bank	11,85,767.00
	11,85,767.00

8) OTHER INCOME

	As at 31st March, 2023
Interest Received On Unsecured Loans	15,38,630.00
	15,38,630.00

Durga Urban and Leasing LLP
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Designated Partner

Durga Urban and Leasing LLP
[Signature]
Designated Partner



DURGA URBAN AND LEASING LLP

LLPIN : ABZ-0674

NOTES

to the financial statements for the year ended 31st March, 2023

(All amounts in ₹ unless otherwise stated)

9) FINANCIAL COST

	As at 31st March, 2023
Interest on Unsecured Loan	1,75,807.00
	1,75,807.00

10) EMPLOYEE BENEFIT EXPENSES

	As at 31st March, 2023
Salary and Wages	1,80,000.00
	1,80,000.00

Durga Urban and Leasing LLP
[Signature]
Designated Partner

Durga Urban and Leasing LLP
[Signature]
Designated Partner





V N & CO

CHARTERED ACCOUNTANTS

B21, 2ND FLOOR, LUV KUSH TOWER, EXHIBITION ROAD, PATNA -800001
Mobile -7992282793, 9852112706

DURGA URBAN AND LEASING LLP

LLPIN : ABZ-0674

Cash Flow Statement

(All amounts in ₹ Crore unless otherwise stated)

As at

31st March, 2023

A CASH FLOW FROM OPERATING ACTIVITIES

Net Profit before Taxation	0.06
Adjustment for:	
Interest & Finance Charges	0.02
Interest Income	0.15
Operating Profit before Working Capital Changes	0.23
Adjustment for :	
Increase/(Decrease) in Other Receivables	(7.31)
Increase/(Decrease) in Trade and Other Payables	0.28
Cash Generated From Operations	(6.80)
Direct Taxes Paid	-
Net Cash From Operating Activities - (A)	(6.80)

B CASH FLOW FROM INVESTING ACTIVITIES

Interest Received	(0.15)
Net Cash Used In Investing Activities - (B)	(0.15)

C CASH FLOW FROM FINANCING ACTIVITIES

Increase in Partners Capital	0.07
Increase in Long Term Borrowings	7.02
Interest & Finance Charges	(0.02)
Net Cash Used In Financing Activities - (C)	7.07
Net increase/(decrease) in Cash & Cash Equivalents (A+B+C)	0.12
Cash and Cash Equivalents at the beginning of the year	-
Cash and Cash Equivalents at the end of the year	0.12
Cash and cash equivalents comprise of:	
Cash on Hand	-
Balances with banks	
In current accounts	0.12
	0.12

For V N & Co

Chartered Accountants

Firm Registration No 030297C

CA Vaibhaw Kumar

Partner

Membership No. 439525

UDIN: 24439525BKCSFD5314

Patna, 09th day of February, 2024



**V N & CO**

CHARTERED ACCOUNTANTS

B21, 2ND FLOOR, LUV KUSH TOWER, EXHIBITION ROAD, PATNA -800001

Mobile -7992282793, 9852112706

DURGA URBAN AND LEASING LLP

LLPIN : ABZ-0674

Cash Flow Statement

(All amounts in ₹ Crore unless otherwise stated)

As at

31st March, 2024

A CASH FLOW FROM OPERATING ACTIVITIES

Net Profit before Taxation (11.06)

Adjustment for:

Interest & Finance Charges 0.03

Interest Income -

Operating Profit before Working Capital Changes (11.03)

Adjustment for:

Increase/(Decrease) in Other Receivables 1.68

Increase/(Decrease) in Trade and Other Payables (0.11)

Cash Generated From Operations (9.46)

Direct Taxes Paid -

Net Cash From Operating Activities - (A) (9.46)

B CASH FLOW FROM INVESTING ACTIVITIES

Interest Received -

Net Cash Used In Investing Activities - (B) -

C CASH FLOW FROM FINANCING ACTIVITIES

Increase in Partners Capital 7.47

Increase in Long Term Borrowings 2.02

Interest & Finance Charges (0.03)

Net Cash Used In Financing Activities - (C) 9.46

Net increase/(decrease) in Cash & Cash Equivalents (A+B+C) -

Cash and Cash Equivalents at the beginning of the year 0.12

Cash and Cash Equivalents at the end of the year 0.12

Cash and cash equivalents comprise of:

Cash on Hand -

Balances with banks

In current accounts 0.12

0.12

For V N & Co

Chartered Accountants

Firm Registration No 030297C

CA Vaibhaw Kumar

Partner

Membership No. 439525

UDIN: 24439525BKCSFE4142

Patna, 09th day of February, 2024



**V N & CO**

CHARTERED ACCOUNTANTS

B21, 2ND FLOOR, LUV KUSH TOWER, EXHIBITION ROAD, PATNA -800001

Mobile -7992282793, 9852112706

DURGA URBAN AND LEASING LLP

LLPIN : ABZ-0674

Cash Flow Statement

(All amounts in ₹ Crore unless otherwise stated)

As at

31st March, 2025

A CASH FLOW FROM OPERATING ACTIVITIES

Net Profit before Taxation (16.95)

Adjustment for:

Interest & Finance Charges 0.62

Interest Income -

Operating Profit before Working Capital Changes (16.33)

Adjustment for:

Increase/(Decrease) in Other Receivables 7.70

Increase/(Decrease) in Trade and Other Payables (0.51)

Cash Generated From Operations (9.14)

Direct Taxes Paid -

Net Cash From Operating Activities - (A) (9.14)**B CASH FLOW FROM INVESTING ACTIVITIES**

Interest Received -

Net Cash Used In Investing Activities - (B) -**C CASH FLOW FROM FINANCING ACTIVITIES**

Increase in Partners Capital 0.69

Increase in Long Term Borrowings 9.07

Interest & Finance Charges (0.62)

Net Cash Used In Financing Activities - (C) 9.14**Net increase/(decrease) in Cash & Cash Equivalents (A+B+C) -****Cash and Cash Equivalents at the beginning of the year 0.12****Cash and Cash Equivalents at the end of the year 0.12**

Cash and cash equivalents comprise of:

Cash on Hand -

Balances with banks -

In current accounts 0.12

0.12

For V N & Co

Chartered Accountants

Firm Registration No 030297C

CA Vaibhaw Kumar

Partner

Membership No. 439525

UDIN: 24439525BKCSFF6496

Patna, 09th day of February, 2024





TO WHOM IT MAY CONCERN

Based on the mandate received and on the verification of books of accounts and related records of **Durga Urban and Leasing LLP** (LLPIN: ABZ-0674), a Limited Liability Partnership incorporated under the Limited Liability Partnership Act, 2008 having its registered office situated at: C/O Navneet Kumar Jhunjhunwala, 1st Floor, Durga Kunj Apartment, Exhibition Road, Patna - 800001 (Bihar), we hereby certify that up to 31st January 2024, the firm has not received any advance from customers towards its residential project named "**Durga 77 Degrees Resort**" proposed to be constructed at: Mauza & P.S. - Digha, Polson Road, Yadav Colony, Patna-800001.

Place: Patna
Date: 10.02.2024

For A Lohia & Associates

Chartered Accountants

Firm Registration No. 007613C

Rahul Kumar

Partner

Membership No. 425396

UDIN: 24425396BKCACY1425

