

PRAKASH TEKWANI & ASSOCIATES

CHARTERED ACCOUNTANTS

Email : Parkashtekwani@yahoo.com /Mo.9426014576

387, Karnawati Plaza, Opp. Central Bank Of Inida, Revdibazar Char Rasta, Kalupur, Ahmedabad-01, Gujarat.

Independent Auditors Report

To
The Designated Partners of
OM INFRAGREEN LLP
(LLPIN: AAU-9761)

Report on the Financial Statements

We have audited the accompanying financial statements of **OM INFRAGREEN LLP** ("the LLP"), which comprise the Balance Sheet as at **March 31, 2022**, the Statement of Profit and Loss for the year then ended 31.03.2022, and a summary of significant accounting policies and other explanatory information.

Opinion

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 so required by the Limited Liability Partnership Act ("the Act"), 2008 in 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 31st March, 2022, and its Profits for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with standards on Auditing (SAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Financial statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statement and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtain is sufficient and appropriate to provide a basis for our opinion

Management 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 and financial performance of the LLP in accordance with Accounting Standards and accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records 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 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 standalone 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 the 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 financial control relevant to the LLP's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the 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 on the standalone financial statements.

Report on Other Legal and Regulatory Requirements

1. 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 it 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.
 - (g) In our opinion the Balance Sheet and the statement of profit & loss comply with the Accounting Standards to the extent applicable:

FOR Prakash Tekwani & Associates
Chartered Accountants
FRN No:120253W



A handwritten signature in black ink, appearing to read "Prakash Tekwani".

Place:- Ahmedabad
Date:11/09/2022

Prakash Tekwani
Proprietor
M.NO.108681

UDIN: 22108681BCQZYI3091

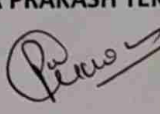
OM INFRAGREEN LLP

Balance Sheet as at 31st March, 2022

(Amount in Rupees)

Sr. No	Particulars	Note Reference Number	As at 31 March, 2022
1	Sources of Funds		
	Capital account		
a	Partner's capital Accounts		
	Fix Capital Account	1	1,00,000.00
	Current Capital Account	1	8,90,95,740.00
	Total Capital accounts		8,91,95,740.00
2	Loans Fund		
a	Secured Loans		
	From Bank and other Institution	2	15,00,18,357.00
b	Unsecured Loans	3	14,81,86,619.00
			29,82,04,976.00
3	Current liabilities & Provisions		
	Trade payables	4	89,48,780.00
	Other current liabilities and Provisions	5	17,81,642.00
			1,07,30,422.00
	TOTAL		39,81,31,138.00
1	Applications of Funds		
	FIX ASSETS		
	Gross Block		1156400
	Less : Depreciation		86,730.00
	Net Block		10,69,670.00
2	Current assets		
a	Capital Work in Progress	6	39,13,00,000.00
b	Investments	7	1,00,000.00
c	Trade receivables	8	49,59,000.00
d	Cash Account	9	1,00,000.00
e	Bank Balances	10	1,93,086.00
f	loans and Advnace and Deposit	11	4,09,382.00
			39,70,61,468.00
	TOTAL		39,81,31,138.00

FOR PRAKASH TEKWANI & ASSOCIATES



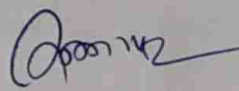
PROPRIETOR
CA PRAKASH TEKWANI
MEMBERSHIP NO:108681
ICAI FRN :120253W
UDIN :22108681BCQZYI3091

Date : 11/09/2022
Place : Ahmedabad



Naresh Z. Gidwani
NARESH GIDWANI
DIN-08986401

Date : 11/09/2022
Place : Ahmedabad



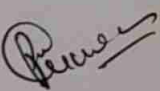
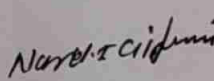
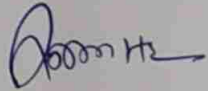
HITESH THAKKAR
DIN-08986400

Date : 11/09/2022
Place : Ahmedabad

OM INFRAGREEN LLP

Profit and Loss Statement for the year ended 31st March, 2022

(Amount in Rupees)

	PARTICULARS	Note Ref. No	For the year ended 31 March, 2022
1	Sales Contacting Income		5050000
	Sales		5050000
	Closing Work in Progress		370000000
	Sankalp Annata		213000000
	Sankalp Parkview		0
2	Other income	11	
3	Total revenue (1+2)		396350000.00
4	Expenses		
	(a) Direct Expenses		
	Sankalp Annata -Direct Expenses	12	367978060
	Sankalp Parkview- Direct Expenses	13	21696042
	(b) Employee benefits expense	14	2785516
	(c) Finance costs	15	1284000
	(d) Depreciation and amortisation expense		86730
	(e) Other expenses	16	1471781
	Total expenses		395302130
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		1047870
6	Exceptional items		0
7	Profit / (Loss) before extraordinary items (5 + 6)		1047870
8	Extraordinary items		0
9	Net Profit and loss Transferd to Partners capital Account		1047870
See accompanying notes forming part of the financial statements			
FOR PRAKASH TEKWANI & ASSOCIATES		For OM INFRAGREEN LLP	
  PROPRIETOR CA PRAKASH TEKWANI MEMBERSHIP NO:108681 ICAI FRN :120253W UDIN :22108681BCQZYI3091 Date :11/09/2022 Place : Ahmedabad		 PARTNER NARESH GIDWANI DIN-08986401 Date : 11/09/2022 Place : Ahmedabad	
		 PARTNER HITESH THAKKER DIN-08986400	

OM INFRAGREEN LLP

Notes forming part of Financial Statement

(Amount in Rupees)

	Particulars	As at 31 March, 2022
1	Partner Capital Account	
	<u>FIX CAPITAL PARTNER ACCOUNT</u>	
1A	NARESH INDERLAL GIDWANI FIXED CAPITAL ACCOUNT	
	Opening Balances	5,000.00
	Addition during year	45,000.00
	Total Fix Capital (A)	50,000.00
1B	HITESH THAKKER FIXED CAPITAL ACCOUNT	
	Opening Balances	5,000.00
	Addition during year	45,000.00
	Total Fix Capital (B)	50,000.00
	TOTAL FIX PARTNER CAPITAL (A+B)	100000.00
	<u>CURRENT CAPITAL ACCOUNT</u>	
1C	NARESH INDERLAL GIDWANI CURRENT CAPITAL ACCOUNT	
	Opening Balances	0.00
	Addition during year	1,32,30,000.00
	Net Profit Transfer during year	5,23,935.00
	Less: Withdrawals for Income tax for Current Tax	1,28,045.00
	Total (C)	13625890.00
1D	HITESH THAKKER CURRENT CAPITAL ACCOUNT	
	Opening Balances	0.00
	Addition during year	7,50,73,960.00
	Net Profit Transfer during year	5,23,935.00
	Less: Withdrawals for Income tax for Current Tax	1,28,045.00
	Total (D)	75469850.00
	TOTAL CURRENT PARTNER CAPITAL (C+D)	89095740
2	Secured Loans	
	Capri Global Capital Ltd	15,00,18,357.00
	Total	15,00,18,357.00



	Particulars	As at 31 March, 2022
3	Unsecured Loan	45,83,525.00
	Chenroop Nathamal Jain	25,94,650.00
	Chenroop Nathamal Jain HUF	25,00,000.00
	Dhvanish N Choksi	68,49,875.00
	K P Textile	30,63,900.00
	Aartiben Bharatbhai Chimanani	10,00,000.00
	Bhavika Mukeshkumar Makhwani	5,00,000.00
	Chandrakant Shivilal	30,61,800.00
	Chimnani Bharat Purshottambhai HUF	8,00,000.00
	Jai Kishan Makhija HUF	86,04,167.00
	Jinkle Textile	10,00,000.00
	Kamleshbhai Vasudevabhai Rajput	1,02,77,015.00
	K Nandani NX	50,00,000.00
	Lilaben Jaimatrai Tekwani	8,00,000.00
	Nimeshkumar V Makhija HUF	14,00,000.00
	Nishant Vinodbhai Makhija Gurnani	15,28,350.00
	Nishant Vinodbhai Makhwani	8,00,000.00
	Nishant V Makhija HUF	10,23,400.00
	Salochana Ratansingh Kukereja	8,00,000.00
	Vinod U Makhija HUF	5,00,000.00
	Ajay Shree Ram	15,00,000.00
	Arihant Castor Export Limited	16,85,000.00
	Bikhabhai /Hansha Rathod	14,00,000.00
	Chintan Ashokkumar Sachdev	15,00,000.00
	Gaurav Rohitkumar Bhatt	4,00,000.00
	Guri Nishant Makhija	30,00,000.00
	Kushalkumar Bhansali	8,00,000.00
	Manojkumar Motibhai Solanki	12,00,000.00
	Mishwa Packaging	12,00,000.00
	New Bholesai Enterprise	25,00,000.00
	Pra Enrgey Solution	20,00,000.00
	Sarthak Developers	70,00,000.00
	Shaileshkumar N Patel	10,00,000.00
	Asit Shah	10,00,000.00
	Viral Shah	5,00,000.00
	Dhara Pritesh Bhuptani	6,00,000.00
	Rinku Nileshbhai Bhuptani	5,00,000.00
	Ramesh Omprakash Mehta	95,00,000.00
	Sunilkumar Jain	86,64,925.00
	Neetu Prints	71,00,000.00
	Mahendra Kothari	30,00,000.00
	Manojkumar Balar	41,00,000.00
	Manju Kothari	5,00,000.00
	Meenadevi Pravin Chopra	63,00,000.00
	Saroj Viralkumar Jain	25,00,000.00
	Devarshi Vidhyut Dave	42,50,000.00
	Jayantibhai Rathod	15,00,000.00
	Rohit Patel	29,00,011.00
	Hiren R Mehta	5,00,000.00
	Patel Shivabhai Ghabhabhai	55,00,000.00
	Vidhyutbhai Dave	25,00,000.00
	M Sebastin	19,00,001.00
	Supriya Mishra	30,00,000.00
	Snehal Desai	
	Total	14,81,86,619.00



	Particulars	As at 31 March, 2022
4	Trade Payable	
	Sundry Creditors for Goods	89,48,780.00
	Creditors for Expenses	
	Total	89,48,780.00
	Notes: All Trade payables are from others than Micro and small Enterprises (MSMES)	
5	Other current liabilities and Provisions	
	Provisions For Income Tax	2,56,090.00
	Provisions for professional Fees	1,20,000.00
	TDS Payable	4,96,552.00
	GST Payable	9,09,000.00
	Total	17,81,642.00
6	Closing Work in Progress	
	Closing WIP	37,00,00,000.00
	Sankalp Annata	2,13,00,000.00
	Sankalp Parkview	
	Total	39,13,00,000.00
7	Investment	
	Sahi Shivam Apartment Invetsment	1,00,000.00
	Total	1,00,000.00
8	Trade Receivables	
	Sundry Debtors for Goods and services	49,59,000.00
	Total	49,59,000.00
9	Cash Account	
		1,00,000.00
	Total	1,00,000.00
10	Bank Account	
	ICICI Bank Account	1,90,309.00
	SBI Bank Account	2,777.00
	Total	1,93,086.00
10	Loans and Advance and Depsoits	
	Loans and Advance	7,500.00
	Deposits in UGVCL	4,01,882.00
	Total	4,09,382.00

