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.

PRAKASH TEKWANI & ASSOCIATES
FRN: 120253 W
M. No.: 108681
CHARTERED ACCOUNTANTS

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

PRAKASH TEKWANI & ASSOCIATES
FRN: 120253 W
M. No.: 108681
CHARTERED ACCOUNTANTS

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
		Sources of Funds		
1		**Capital account**		
	a	**PartnerS 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 Laons	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**
		Applications of Funds		
1		**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

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

Date : 11/09/2022
Place : Ahmedabad

For, OM INFRAGREEN LLP

Naresh 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
	Sales		5050000
1	Contacting Income		
	Sales		5050000
	Closing Work in Progress		370000000
	Sankalp Annata		21300000
	Sankalp Parkview		
2	Other income	11	0
3	**Total revenue (1+2)**		396350000.00
4	**Expenses**		
	(a) Direct Expenses	12	367978060
	Sankalp Annata -Direct Expenses	13	21696042
	Sankalp Parkview- Direct Expenses	14	2785516
	(b) Employee benefits expense	15	1284000
	(c) Finance costs		86730
	(d) Depreciation and amortisation expense	16	1471781
	(e) Other expenses		
	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

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PROPRIETOR
CA PRAKASH TEKWANI
MEMBERSHIP NO:108681
ICAI FRN :120253W
UDIN :22108681BCQZYI3091
Date :11/09/2022
Place : Ahmedabad

For OM INFRAGREEN LLP

PARTNER	**PARTNER**
NARESH GIDWANI	**HITESH THAKKER**
DIN-08986401	**DIN-08986400**

Date : 11/09/2022
Place : Ahmedabad

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)	50000.00
	TOTAL FIX PARTNER CAPITAL (A+B)	100000.00
	<u>CURRENT CAPITAL ACCOUNT</u>	
1C	NARESH INDERLAL GIDWANI CURRENT CAPITAL ACCOUNT	0.00
	Opening Balances	1,32,30,000.00
	Addition during year	5,23,935.00
	Net Profit Transfer during year	1,28,045.00
	Less: Withdrawals for Income tax for Current Tax	
	Total (C)	13625890.00
1D	HITESH THAKKER CURRENT CAPITAL ACCOUNT	0.00
	Opening Balances	7,50,73,960.00
	Addition during year	5,23,935.00
	Net Profit Transfer during year	1,28,045.00
	Less: Withdrawals for Income tax for Current Tax	
	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

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

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	Particulars		As at 31 March, 2022
4	**Trade Payable**		
	Sundry Credtors 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		
	Sankalp Annata		37,00,00,000.00
	Sankalp Parkview		2,13,00,000.00
		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 Acccount		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

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