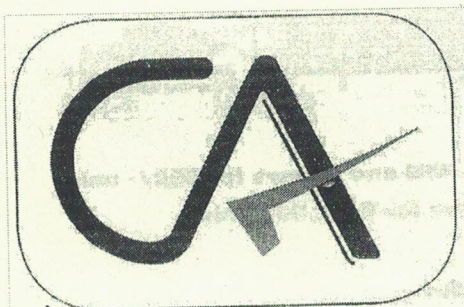


P/c
M/s. SHAKTI ORGANISERS LLP

STATEMENTS OF ACCOUNTS

For The Year / Period Ended on

31st March - 2021



B.K. CHANDAK & CO

Chartered Accountants

407, 21st Century Business Centre, Ring Road, Surat-395002 (Gujarat)

Ph: (0) 0261-2326840, 2328840

Independent Auditor's Report

To the Partners of

SHAKTI ORGANISERS LLP
Report On the Financial Statement

We have audited the accompanying financial statements of **SHAKTI ORGANISERS LLP** which comprise the Balance Sheet as at March 31, **2021**, and the Statement of Profit & Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Partner's responsibility for Financial Statements:

The partners are responsible for the matters stated in the act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the **SHAKTI ORGANISERS LLP** in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the act for safeguarding the assets of the **SHAKTI ORGANISERS LLP** 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 free from material misstatement, whether due to fraud

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 Company'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.



Opinion

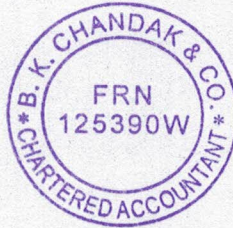
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements 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 as at March 31, 2021;
- b) in the case of the Statement of Profit & Loss, of the expenditure for the year ended on that date;

Forming an Opinion and Reporting on Financial Statements.

for **B.K.CHANDAK AND COMPANY**
Chartered Accountants




(VAIBHAV CHANDAK)
Partner
M.Ship No:-163067

Place : SURAT
Date : 25/11/2021

SHAKTI ORGANISERS LLP
Formerly known as **SHAKTI ORGANISERS PRIVATE LIMITED**
LLPIN - AAF-6381

BALANCE SHEET AS ON 31ST MARCH, 2021

PARTICULARS :-	SCHEDULE	AMOUNT (RS.)	AMOUNT (RS.)
<u>SOURCES OF FUND:</u>			
PARTNER'S FIXED CAPITAL ACCOUNT	"A"	212,50,000.00	
PARTNER'S FLOATING CAPITAL ACCOUNT	"B"	527,58,708.85	740,08,708.85
<u>UNSECURED LOANS :-</u>			
NEWTONE CONSTRUCTION P. LTD (CWIP AC)		3681,11,491.00	
WORLD ONE CORPORATION		405,00,000.00	4086,11,491.00
TOTAL (I)			4826,20,199.85
<u>INVESTMENT</u>			
EVERGREEN INDUSTRIES PVT LTD.(SHARE)			1,00,000.00
<u>CURRENT ASSETS, LOANS & ADVANCES :</u>			
BANK OF BARODA		(9,76,534.75)	
STATE BANK OF INDIA		10,220.56	
CASH IN HAND		10,10,446.00	
LOANS AND ADVANCES	"C"	736,79,573.00	
OTHER CURRENT ASSETS	"D"	559,34,994.86	
CLOSING WIP		3991,92,097.78	
TOTAL CURRENT ASSETS :		5288,50,797.45	
LESS:CURRENT LIABILITIES			
& PROVISIONS:	"E"	463,30,597.60	
NET CURRENT ASSETS :		463,30,597.60	4825,20,199.85
TOTAL (II)			4826,20,199.85

As per our report of even date.

GOPAL KUMAR DOKANIA

DESIGNATED PARTNER

DIN:00103742

For B.K.CHANDAK & CO.

Chartered Accountants



MAYA GOPAL DOKANIA

DESIGNATED PARTNER

DIN:00103691

(VAIBHAV CHANDAK)

Partner

M.Ship No.163067

PLACE : SURAT

DATE : 25/11/2021

UDIN : 21163067AAAACW6779

SHAKTI ORGANISERS LLP
SCHEDULE "A" DETAILS OF PARTNER'S FIXED CAPITAL ACCOUNT

AS ON 31st MARCH 2021

(1) GOPAL KUMAR DOKANIA

PARTICULARS	AMOUNT (RS.)	PARTICULARS	AMOUNT (RS.)
TO BALANCE C/F	58,48,000.00	BY BALANCE B/D	58,48,000.00
TOTAL :	58,48,000.00	TOTAL :	58,48,000.00

(2) MAYA GOPAL DOKANIA

PARTICULARS	AMOUNT (RS.)	PARTICULARS	AMOUNT (RS.)
TO BALANCE C/F	154,02,000.00	BY BALANCE B/D	154,02,000.00
TOTAL :	154,02,000.00	TOTAL :	154,02,000.00

SCHEDULE "B" DETAILS OF PARTNER'S FLOATING CAPITAL ACCOUNT

AS ON 31st MARCH 2021

(1) GOPAL KUMAR DOKANIA

PARTICULARS	AMOUNT (RS.)	PARTICULARS	AMOUNT (RS.)
TO BANK	424,00,000.00	BY BALANCE B/D	239,23,146.35
		" BANK	374,90,000.00
		" SHARE OF PROFIT (27.52%)	2,06,858.49
		" SHARE PREMIUM	5,50,400.00
		" ACCUMULATED PROFIT	25,47,562.93
TO BALANCE C/F	223,17,967.78		
TOTAL :	647,17,967.78	TOTAL :	647,17,967.78

(2) MAYA GOPAL DOKANIA

PARTICULARS	AMOUNT (RS.)	PARTICULARS	AMOUNT (RS.)
TO BANK	1,00,000.00	BY BALANCE B/D	172,86,763.71
		" BANK	45,50,000.00
		SHARE OF PROFIT (72.48%)	5,44,807.55
		" SHARE PREMIUM	14,49,600.00
		" ACCUMULATED PROFIT	67,09,569.82
TO BALANCE C/F	304,40,741.07		
TOTAL :	305,40,741.07	TOTAL :	305,40,741.07

For SHAKTI ORGANISERS LLP

For B.K.CHANDAK & CO.

Chartered Accountants

PARTNER



(AIBHAV CHANDAK)

Partner

M.Ship.No.163067

PLACE : SURAT.

DATE : 25/11/2021

For SHAKTI ORGANISERS LLP

Maya

PARTNER

SHAKTI ORGANISERS LLP

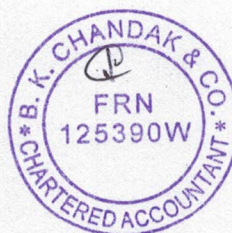
Formerly known as **SHAKTI ORGANISERS PRIVATE LIMITED**
LLPIN - AAF-6381

NOTE "C" DETAILS OF LOAN & ADVANCES AS ON 31st MARCH, 2021

PARTICULARS	AMOUNT (Rs.)
LOANS & ADVANCES :	
KIRAN RAJENDRA BIHANI	1,50,000.00
RAGHUKOOL MARKET CO.OP.SOC.LTD.	1,60,000.00
RAKESH P PATEL	350,00,000.00
RAMNATH STRUCTURALS PVT. LTD. (ADVAITH FIN SER P LT	383,52,728.00
DEVANAND PRASAD (STAFF ADVANCE)	16,845.00
TOTAL	736,79,573.00

NOTE "D" DETAILS OF OTHER CURRENT ASSETS AS ON 31st MARCH, 2021

PARTICULARS	AMOUNT (₹)
CGST RECEIVABLE F.Y. 20-21	254,23,216.02
IGST RECEIVABLE A/C F.Y. 2019-20	1,790.82
SGST RECEIVABLE F.Y. 2020-21	254,23,216.02
TCS RECEIVABLE A/C (PURCHASE)	4,590.00
TDS RECEIVABLE AC (CASH WITHDRAWN)	4,000.00
TDS RECEIVABLE AC F.Y. 20-21	1,63,512.00
GST RECEIVABLE	1,588.00
ADVANCE TO CREDITORS:	
STRUCT DOCT TRADERS	17,85,000.00
AJAY KUMAR SINGH (FABRICATION)	40,000.00
ANAR SINGH	1,60,000.00
BHANU PRATAP SINGH	2,89,082.00
B R CONSTRUCTION	1,00,000.00
JNANEDRA DAS	50,000.00
KALASH BUILDCON	6,42,000.00
KASHYAP CONSTRUCTION	64,000.00
MANOWAR KHAN	1,30,000.00
MAYUR STEEL	75,000.00
MD. ISTEYAK ALAM	80,000.00
MEHUL KANTIBHAI GORNARA	1,10,000.00
RAHUL SHUKLA	18,000.00
SANDEEP KUMAR SINGH	60,000.00
SURAJ B PRAJAPATI	85,000.00
Y K CONSTRUCTION	7,91,000.00
JOBAN DESAI & ASSO.	3,54,000.00
SONA ROSE NURSERY	80,000.00
TOTAL	559,34,994.86

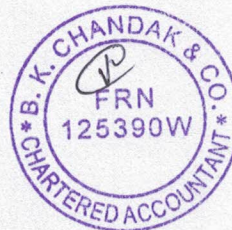


Ck.
PARTNER

Maya
PARTNER

SCHEDULE "E" DETAILS OF CURRENT LIABILITIES AS ON 31st MARCH, 2021

PARTICULARS	AMOUNT (Rs.)
<u>SUNDRY CREDITORS FOR GOODS</u>	
ADINATH HOME DECORE	29,646.00
BUILD CARE CORPORATION	42,775.00
CHANDRIKA LUBES	2,79,000.00
CORE	1,11,401.00
DES ELECTRICAL SERVICES	45,000.00
DHANUSH BUILDWARE PVT. LTD.	1,53,232.00
GANESH ALUMINIUM	28,679.00
GANPATI AGENCY	8,328.00
GREEN CASCADE NURSERY & FARM	2,000.00
HIND HARDWARE & PAINT STORES	86,967.00
HINDUSTAN STEEL & CEMENT	73,22,209.00
INTERIO	14,351.00
KRUPA ENGINEERING	6,726.00
KUNAL CORPORATION	10,785.00
LIGHT TREE	22,008.00
M R ENTERPRISE	27,60,900.00
NAIYA AGENCY	2,891.00
NAMO ELECTRICALS	29,690.00
NEW ASHAPURI SALES AGENCY	2,07,362.00
NEW AZAD ROLLING SHUTTER	53,484.00
PARAS STONE TRADING COMPANY	2,54,378.00
PAULOMI ROAD BUILDERS	24,70,385.00
PLATINA STONES & CERAMICS	39,58,700.00
PRAGNA AGENCY	3,127.00
PRAKASH GARDENS TOOLS	1,28,259.00
PRECISION AGRITECH PVT LTD	47,567.00
RIA GLASS	3,729.00
R V TRADING	1,08,842.00
SAGAR TRADERS	44,373.00
SAMARTH CORPORATION	22,91,194.00
SHIV JYOT STEELS	37,20,220.00
SHLOK CORPORATION	3,72,148.00
SHREE CHAMUNDA ENTERPRISE	3,54,863.00
SHREE JASH ENTERPRISE	19,589.00
SHREEJI SALES	10,08,698.00
SHREE YAMUNA HARDWARE	5,496.00
SNEHAL ENTERPRISES SILVASA	11,740.00
STEEL TRADING CO	53,275.00
THE PRIYANK ENTERPRISE	24,77,040.00
UMIYA VIJAY SAW MILL	1,375.00
VISHWANATH PLYWOOD & HARDWARE CENTER	3,63,539.00
<u>SUNDRY CREDITORS FOR LABOUR</u>	
ABHI FABRICATIONS & CONSTRUCTION	63,000.00
ARYA CONSTRUCTION	7,47,002.00
BALVIR SINGH RAJPUT	2,035.00

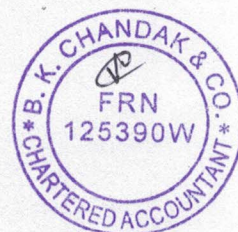


For SHAKTI ORGANISERS LLP

Maya

PARTNER

BETTER INFRASTRUCTURES	51,829.00
DES ELECTRICAL SERVICES (LABOUR)	18,000.00
GURUWILLING INFRASTRUCTURE PVT LTD	21,600.00
ILYAS AHAMAD (DECLARATION)	92,404.00
JAGDISH CHANDRARAM GURJAR	33,300.00
MAHA CONSTRUCTION	9,000.00
MANOJ KUMAR YADAV	18,000.00
OM GANESHBHAI SAVANI	1,08,000.00
R. R. ENGINEERING CO.	91,875.00
SAI ENTERPRISE (ELECTRICAL)	48,635.60
SHATROHAN B GUPTA	72,000.00
SUNIL R VANKHEDE	9,000.00
TIWARI TECHNICAL	3,89,877.00
V R SYSYTEM & SOLUTION	34,200.00
<u>SUNDRY CREDITORS FOR OTHERS</u>	
AAYSHA TRADERS	681.00
AMIT PLASTIC	4,950.00
AZIZKHAN MAJIDKHAN	7,200.00
EAGLE SALES	4,851.00
HI TECH SWEET WATER TECHNOLOGIES PVT LTD	15,500.00
HOSIERY TRADING COMPANY	735.00
KAGZI G J BROTHERS	25,628.00
MADHAV TRADERS	35,137.00
MANOJ KUMAR SINGH (TEA)	32,350.00
MOHANLAL KACHRABHAI MEHTA	11,943.00
NEW A V GIFT & PLASTIC	2,016.00
NEW HEMANT TAILOR	33,680.00
PLASTIC & COIR CENTRE	4,565.00
SAI GENERATOR SERVICE	2,140.00
SHREE NAVDURGA FIRE SERVICE	12,331.00
SHUBHALXMI PRINTERS	24,871.00
SUBHASH HANDLOOM	594.00
YUKTA FIREWOOD	6,870.00
<u>OTHER CURRENT LIABILITIES</u>	
ELECTRICITY EXPENSES - PAYABLE AC	1,58,520.00
PF PAYABLE A/C	1,01,172.00
PT PAYABLE AC	21,030.00
SALARY PAYABLE A/C	21,78,084.00
MAHENDRA RATHI (SALARY AC)	39,95,000.00
NAVIN AGARWAL (SALARY AC)	39,95,000.00
TDS PAYABLE A/C (CONSULTANCY)	1,20,750.00
TDS PAYABLE A/C (CONTRACTOR)	45,027.00
TDS PAYABLE A/C - SALARY	42,27,200.00
<u>OTHER PROVISIONS</u>	
INCOME TAX PROVISION	5,32,044.00
AUDIT FEES PAYABLE	5,000.00
For SHAKTI ORGANISERS LLP . For SHAKTI ORGANISERS LLP	463,30,597.60



SHAKTI ORGANISERS LLPFormerly known as **SHAKTI ORGANISERS PRIVATE LIMITED****LLPIN - AAF-6381****PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021**

PARTICULARS	2020-21	2020-21
<u>INCOME:</u>		
INTEREST INCOME		21,80,165.00
<u>OTHER INCOME:</u>		
FFD INTEREST		1,110.00
	TOTAL (A)	21,81,275.00
<u>EXPENSES</u>		
AUDIT FEES		5,000.00
BANK CHARGES		7,198.00
CONSULTANCY EXPENSES		15,000.00
ELECTRICITY EXPENSES		4,52,435.00
GENERAL EXPENSES		52,612.96
INTEREST ON LATE TDS		9,256.00
INCOME TAX EXPENSES		2,52,782.00
PRINTING AND STATIONERY		44,093.00
REGISTRATION AND FILING FEES		220.00
ROC FILLING FEES		400.00
VEHICLE REPAIR AND MAINTANENCE		58,568.00
	TOTAL (B)	8,97,564.96
NET PROFIT / LOSS BEFORE TAX PROVISION		12,83,710.04
Less : Provision for tax		5,32,044.00
NET PROFIT / LOSS TRANSFERRED TO CAPITAL ACCOUNT		7,51,666.04

As per our report of even date.

GOPAL KUMAR DOKANIA
DESIGNATED PARTNER
DIN:00103742

MAYA GOPAL DOKANIA
DESIGNATED PARTNER
DIN:00103691

PLACE : SURAT.
DATE : 25/11/2021

For B.K.CHANDAK & CO.
Chartered Accountants
(VAIBHAV CHANDAK)

Partner
M.Ship.No 163067

SHAKTI ORGANISERS LLP

Formerly known as SHAKTI ORGANISERS PRIVATE LIMITED

LLPIN - AAF-6381

WORK IN PROGRESS A/C FOR THE YEAR ENDED 31st MARCH 2021

PARTICULARS		AMOUNT (')
<u>DIRECT & INDIRECT EXPENDITURE</u>		-
<u>CITY LIGHT SITE</u>		
OPENING BALANCE	-	
DONATION		
MATERIAL PURCHASE	354,91,783.33	
SITE EXPENSES	3370,22,792.67	
INTEREST EXPENSES		
OTHER CONSTRUCTION EXPENSES	266,77,521.78	3991,92,097.78
LESS : CLOSING WIP TRANSFER TO BALANCE SHEET		3991,92,097.78
COST OF SALE		-

As per our report of even date

For SHAKTI ORGANISERS LLP

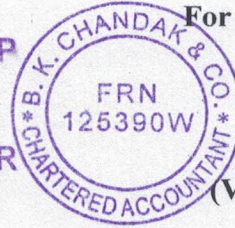
CK.
PARTNER

For SHAKTI ORGANISERS LLP

Maya.
PARTNER

For B.K.CHANDAK & CO.,

Chartered Accountants



(VAIBHAV CHANDAK)

PARTNER

M.Ship No.163067

PLACE: SURAT

DATE : 25/11/2021

SIGNIFICANT ACCOUNTING POLICIES:

01. Nature of Operation

SHAKTI ORGANISERS LLP incorporated on 04th February, 2016 to carry on business of Construction.

02. Basis of Preparation of Financial Statements

The accounts of the firm are prepared under the historical cost convention using the accrual method of accounting in accordance with the generally accepted accounting principles in India.

2.1. Signification Accounting Policies and Notes to Accounts

a) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefit will flow to the firm and the revenue can be reliably measured.

b) Other Disclosures

- i. As there is no timing difference, deferred tax asset/liability has not been provided for in the books of account.

03. Expenses are accounted for on mercantile basis.

04. Balances of and unsecured loans are subject to confirmation.

Place : Surat.

Date : 25/11/2021

For SHAKTI ORGANISERS LLP

CK
YG
PARTNER

For SHAKTI ORGANISERS LLP

Maya
PARTNER

For B.K.CHANDAK & CO.
Chartered Accountants



(VAIBHAV CHANDAK)

PARTNER

M.Ship No. 163067