

ANNUAL ACCOUNTS
2020 - 21

SS GREENS INFRA DEVELOPERS
LLP
BARGARH, ODISHA

Prepared By:

SUNIL KUMAR AGRAWAL
CHARTERED ACCOUNTANTS
DALAIPARA
SAMBALPUR 768001
PH. NO. 94370 51668 (M), 2411081 ®



Sunil Kumar Agrawal

Chartered Accountant

AUDITOR'S REPORT

I have examined the Balance Sheet as at 31st March 2021 and the Profit and Loss Account for the period beginning from 01.04.2020 to ending on 31.03.2021, attached herewith of M/S S S GREENS INFRADEVELOPERS LLP, Bargarh, Odisha 768028 (P.A.No. ADZFS9414Q)

1. I certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of accounts maintained at the office at Bargarh.
2. I report the following observations subject to my notes on accounts:
 - A) I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purposes of the audit.
 - B) In my opinion, proper books of accounts have been kept by the head office of the assessee so far as appears from my examination of the books.
 - C) In my opinion and to the best of my information and according to the explanations given to me, the said accounts, read with notes thereon, if any, give a true and fair view :
 - (i) in case of the Balance Sheet, of the state of affairs of the assessee as at 31st March 2021, and
 - (ii) in the case of the Profit and Loss Account, of the Profit of the assessee for the year ended on that date.

Place: Sambalpur
Dated the 30th day of Sept' 2021

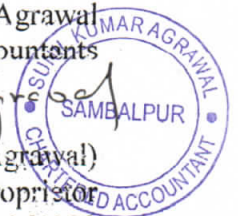
For Sunil Kumar Agrawal
Chartered Accountants

Sunil Kumar Agrawal

(S.K. Agrawal)

Proprietor

Membership No 051320



S S GREENS INFRADEVELOPERS LLP
BARGARH

BALANCE SHEET AS ON 31.03.2021

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
<u>PARTNER'S CAPITAL A/C</u>			<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
Anil Kumar Agrawal	10,00,000.00		Stock in Trade	1,71,06,257.02	
Rakhi Agrawal	<u>10,00,000.00</u>	20,00,000.00	Advance Suppliers	17,600.00	
			TDS	<u>4,000.00</u>	1,71,27,857.02
<u>RESERVES & SURPLUS</u>			<u>CASH IN HAND & AT BANK</u>		
Profit & Loss Account Balance		4,016.97	SBI, SME Bargarh (CA 39098996814)		3,10,039.95
			Cash - in - Hand		
<u>PARTNER'S CURRENT A/C</u>			(As certified by Partners)		3,69,830.00
Anil Kumar Agrawal	53,85,000.00				
Rakhi Agrawal	<u>16,00,000.00</u>	69,85,000.00			
<u>UNSECURED LOANS</u>					
From Friends & Relatives		82,71,839.00			
<u>CURRENT LIABILITIES</u>					
TDS Payable		46,871.00			
Advance from Customer		5,00,000.00			
		<u><u>1,78,07,726.97</u></u>			<u><u>1,78,07,726.97</u></u>

For S. S. Green Infradevelopers LLP

Anil Kumar Agrawal
(Partner)

S S GREENS INFRADEVELOPERS LLP
BARGARH

TRADING, PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH 2021

<u>PARTICULARS</u>	<u>AMOUNT</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
Opening Stock	Nil	Sales	Nil
Purchases	73,92,679.72		
Development Expenses	90,71,718.30	Closing Stock	1,71,06,257.02
Gross Profit c/d	6,41,859.00		
	<u>1,71,06,257.02</u>		<u>1,71,06,257.02</u>
Bank Charges	295.00	Gross Profit b/d	6,41,859.00
GST Expenses	2,320.00		
Interest on Unsecured Loan	4,68,710.00	Interest on FDR	6,890.00
Salary	1,73,149.00		
R/Off	(0.72)		
Travelling Expenses	-		
Net Profit c/d	4,275.72		
	<u>6,48,749.00</u>		<u>6,48,749.00</u>
Loss B/f	258.75	Net Profit b/d	4,275.72
Profit carried to Balance Sheet	4,016.97		
	<u>4,275.72</u>		<u>4,275.72</u>

For S. S. Green Infradevelopers LLP

Anil Kumar Agrawal
(Partner)

S S GREENS INFRADEVELOPERS LLP

BARGARH

CASH FLOW STATEMENT FOR THE PERIOD ENDING ON 31ST MARCH 2021

A. Cash Flow from Operating Activities		
Net Profit as per Profit & Loss Account		4,275.72
Adjustments for :		
Prov for Taxation		-
Depreciation		-
Operating Profit/(Loss) before Working Capital Changes		4,275.72
Increase/(Decrease) in Current Liabilities & Other Provision		5,46,871.00
(Increase)/Decrease in Inventories		(1,71,27,857.02)
(Increase)/Decrease in Receivables & Other Current Assets		-
Net Cash Generated from Operating Activities	A	(1,65,76,710.30)
B. Cash Flow from Investing Activities	B	NIL
C. Cash Flow from Financing Activities		
Proceeds from Partner's Capital		19,00,000.00
Proceeds from Short Term Borrowing		1,03,06,839.00
Net Cash Generated from Financing Activities	C	1,22,06,839.00
Total Inflows during the Year	(A+B+C)	(43,69,871.30)
Cash & Cash Equivalents (Opening Balance)		50,49,741.25
Cash & Cash Equivalents (Closing Balance)		6,79,869.95

In terms of our audit report even date annexed herewith

**FOR SUNIL KUMAR AGRAWAL
CHARTERED ACCOUNTANTS**

Sunil Kumar Agrawal
(S.K.AGRAWAL)
Proprietor
Membership No 061320



FOR S S GREEN INFRA DEVELOPERS LLP

Sunil Kumar Agrawal

PARTNER

PLACE: SAMBALPUR

DATE: 30.09.2021

**S S GREENS INFRADEVELOPERS
LLP
BARGARH, ODISHA**

NOTES TO ACCOUNTS

1. The Financial Statements are prepared under the historical cost convention in accordance with applicable mandatory accounting standards.
2. The Firm follows mercantile system of Accounting.
3. I conducted my audit in accordance with auditing standards generally accepted in India. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for our opinion.
4. Provision for gratuity, retirement benefits is not applicable.

Place: Sambalpur
Dated the 30th day of Sept' 2021

