



TRINITY GREEN ESTATES LLP

Kanashree Vila,
3rd Floor, Plot No - 181, Gayetri Vihar,
Patia Chowk, Bhubaneswar - 754024,

Email - info@trinityestates.in, www.trinityestates.in, Mobile - +91 9937004761

To
The chairman
ORERA
371, Bhubaneswar Marg,
Old town, Bhubaneswar
Odisha

26 NOV,2020

Sub: - Compliances for the objection raised.

Dear Sir,

This is with reference to our project "**TRINITY KALINGA**" for which we have applied for ORERA registration. In this regard with reference to the compliance raised under the heading "**Annual report & Audit report**". We would like to inform you that we are a **Limited Liability Partnership firm**. Since there are no directors in this firm, there is no Directors report. Further we have enclosed the Balance sheet, Audit Report & Annual Report as per the norms prescribed by Income Tax Act.

So, we request your good self to kindly look into it the matter and not object the above, to the above has been provided as per norms.

Thanking you

For Trinity Green Estates LLP

Trinity Green Estates LLP

Haukando
Partner

Partner

TRINITY GREEN ESTATES LLP

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31-03-2019

(` in Rupees)

Particulars	Amount	Amount
Cash flows from operating activities		
Net profit before taxation and extraordinary items		-6,512
Less: Non Operating Income		
Interest Income	14,148	-14,148
Add: Non Operating Expenses		
Depreciation and amortization expenses	8,432	8,432
Profit Before Working Capital changes		-12,228
Increase in Inventories		-6,64,646
Increase in Other Current Asset		-1,50,146
Increase in Short Term Loans and Advances		-
Decrease in Trade Payables		-
Decrease in Short Term Provisions		-
Increase in Current Liabilities		5,360
Cash generated from operations		-8,21,660
Income taxes paid		-
Net cash from operating activities		-8,21,660
Cash flows from investing activities		
Increase in Capital Contributions	5,93,000	
Decrease in deposits	1,10,000	
Income from investments	14,148	
Purchase of fixed assets	-	
Net cash used in investing activities		7,17,148
Cash flows from financing activities		
Repayment of Long Term Borrowings	-	
Interest Expenses	-	
Net cash used in financing activities		-
Net increase in cash and cash equivalents		-1,04,512
Cash and cash equivalents at beginning of period		1,05,681
Cash and cash equivalents at end of period		1,169

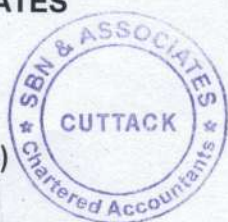
As per our report of even date attached

For SBN & ASSOCIATES

Chartered Accountants

Arun Kumar Bhawsinka

(Arun Kumar Bhawsinka)
Partner



FOR TRINITY GREEN ESTATES LLP

[Signature]
Authorised Partner

Place : Cuttack

DATE : 27-05-2019

AUDIT REPORT FOR THE YEAR 2018-2019

OF

TRINITY GREEN ESTATES LLP

Flat No- N-3, Swosti Niwas, 3rd Floor

Plot No- 306/1803/3387, P.O - Patia, Bhubaneswar - 751024

AUDITED BY

SBN & ASSOCIATES

CHARTERED ACCOUNTANTS

MATA MATH, CANTONMENT ROAD,

CUTTACK-753001. ODISHA.

Phone-2303722, 9437027722

Email Id : sbn.ctc@gmail.com

Auditor's Report

To
The Partners

TRINITY GREEN ESTATES LLP

Report on the Financial Statements

We have audited the accompanying financial statements of TRINITY GREEN ESTATES LLP which comprise the Balance Sheet as at March 31, 2019, the statement of Profit & Loss for the year ended on March 31, 2019 and a summary of significant accounting policies and other explanatory information.

Management's 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, financial performance of the LLP in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control 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 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 LLP'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.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and 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 LLP as at March 31st, 2019; and
- b) in the case of the statement of Profit and Loss, of the loss for the year ended on that date



- a) in the case of the Balance Sheet, of the state of affairs of the LLP as at March 31st, 2019; and
b) in the case of the statement of Profit and Loss, of the loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. We report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) In our opinion proper books of account as required by law have been kept by the LLP so far as appears from our examination of those books.
- c) The Balance Sheet and the statement profit & loss dealt with by this Report is in agreement with the books of account.
- d) In our opinion the Balance Sheet and the statement of profit & loss comply with the Accounting Standards to the extent applicable.

DATE : 27-05-2019
PLACE : CUTTACK
UDIN: 19057589AAAAAQ5100



For SBN & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No : 323579E

Arjun Kumar Bhawsinka

ARUN KUMAR BHAWSINKA, FCA
PARTNER (Membership No - 057589)



TRINITY GREEN ESTATES LLP

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Haukando
Partner

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(` in Rupees)

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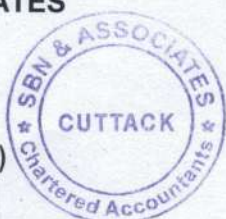
As per our report of even date attached

For SBN & ASSOCIATES

Chartered Accountants

Arun Kumar Bhawsinka

(Arun Kumar Bhawsinka)
Partner



FOR TRINITY GREEN ESTATES LLP

[Signature]
Authorised Person

Place : Cuttack

DATE : 27-05-2019

ANNUAL REPORT FOR THE YEAR 2018-19

OF

TRINITY GREEN ESTATES LLP

Flat No-N-3, Swosti Niwas, 3rd Floor

Plot No-306/1803/3387, P.O-Patia, Bhubaneswar-751024

AUDITED BY

SBN & ASSOCIATES

CHARTERED ACCOUNTANTS

MATA MATH, CANTONMENT ROAD,

CUTTACK-753001, ODISHA.

Phone-2303722, 9437027722

Email : sbn.ctc@gmail.com

TRINITY GREEN ESTATES LLP
LLPIN: AAK - 4156

BALANCE SHEET AS AT 31ST MARCH 2019

(Amount in Rs.)

Particulars	Note No	As at 31st March 2019	As at 31st March 2018
CONTRIBUTION AND LIABILITIES:			
(1) <u>Partner's Capital Funds</u>			
(a) Fixed Capital Contribution	1	5,00,000.00	5,00,000.00
(b) Current Capital Account	2	3,57,349.00	(2,29,139.00)
		8,57,349.00	2,70,861.00
(2) <u>Liabilities</u>			
(1) Current Liabilities			
(a) Provisions	3	11,260.00	5,900.00
		11,260.00	5,900.00
TOTAL LIABILITIES		8,68,609.00	2,76,761.00
ASSETS			
(1) <u>Non-current Assets</u>			
(a) Fixed Assets (Tangible)	4	12,648.00	21,080.00
(b) Intangible Assets		-	-
		12,648.00	21,080.00
(2) <u>Current Assets</u>			
(a) Inventories	5	6,64,645.85	
(b) Bank, Cash & cash equivalents	6	1,169.15	2,15,681.00
(c) Other Current Assets	7	1,90,146.00	40,000.00
		8,55,961.00	2,55,681.00
TOTAL ASSETS		8,68,609.00	2,76,761.00

Significant accounting Policies

The accompanying notes are an integral part of the financial statements

As per our report of even date attached

For SBN & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Regn No : 323579E

Arun Kumar Bhawsinka

ARUN KUMAR BHAWSINKA, FCA

PARTNER (Membership No - 057589)

PLACE: CUTTACK

DATE : 27-05-2019



TRINITY GREEN ESTATES LLP

LLPIN: AAK - 4156

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2018

(Amount in Rs.)

Sl No	Particulars	Note No.	For the year 2018-2019	For the year 2017-2018
			Amount. Rs	Amount. Rs
I.	Income:			
	Other income	8	14,148.00	1,167.00
	Inventory -Work in Progress	5	6,64,645.85	-
	Total Income		6,78,793.85	1,167.00
II.	Expenses:			
	Depreciation and Amortization	9	8,432.00	5,270.00
	Finance Costs	10	893.85	236.00
	Other expenses	11	6,75,980.00	2,24,800.00
	Total Expenses		6,85,305.85	2,30,306.00
III.	Profit before Tax (I-II)		(6,512.00)	(2,29,139.00)
IV.	Provision for Income Tax		-	-
V.	Profit for the period (III - IV)		(6,512.00)	(2,29,139.00)

Significant accounting Policies

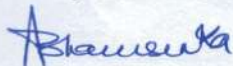
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For SBN & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Regn No : 323579E



ARUN KUMAR BHAWSINKA, FCA

PARTNER (Membership No - 057589)

PLACE: CUTTACK

DATE : 27-05-2019



TRININTY GREEN ESTATES LLP

NOTES "1" TO "7" FORMING PART OF THE BALANCE SHEET

Note No. 01

FIXED CAPITAL CONTRIBUTION OF PARTNERS

PARTICULARS	As at 31st March 2019	As at 31st March 2018
PARTNERS' FUNDS		
Capital Contribution from Partners:		
Harshwardhan Kandoi	2,00,000.00	2,00,000.00
Naval Mahajan	2,00,000.00	2,00,000.00
Prateek Gupta	1,00,000.00	1,00,000.00
	5,00,000.00	5,00,000.00
TOTAL	5,00,000.00	5,00,000.00

Note No. 02

CURRENT CAPITAL ACCOUNT OF PARTNERS'

PARTICULARS	As at 31st March 2019	As at 31st March 2018
PARTNERS' FUNDS		
CURRENT ACCOUNT (Profit & Loss)		
Harshwardhan Kandoi	1,06,405.37	(91,655.60)
Naval Mahajan	1,06,405.37	(91,655.60)
Prateek Gupta	1,44,538.26	(45,827.80)
TOTAL	3,57,349.00	(2,29,139.00)

Note No. 03

PROVISIONS

PARTICULARS	As at 31st March 2019	As at 31st March 2018
Provision for Expenses		
Audit Fee Payable	8,260.00	5,900.00
Filing fees payable	3,000.00	-
TOTAL	11,260.00	5,900.00

Note No. 04

FIXED ASSETS

Note 04	As at 31st March 2019	As at 31st March 2018
Gross Block (Opening)	21,080.00	-
Add: Additions	-	26,350.00
Less: Accumulated Depreciation	8,432.00	5,270.00
Net Block	12,648.00	21,080.00
TOTAL	12,648.00	21,080.00



Note No. 05
INVENTORIES

PARTICULARS	As at 31st March 2019	As at 31st March 2018
	Amount. Rs	Amount. Rs
Inventories -		
Stock of Materials	-	-
Work in progress	6,64,645.85	-
TOTAL	6,64,645.85	-

Note No. 06
CASH & CASH EQUIVALENTS

PARTICULARS	As at 31st March 2019	As at 31st March 2018
	Balances with banks	
In current accounts with Kotak Mahindra Bank	1,169.15	1,05,681.00
Deposits with bank	-	1,10,000.00
Cash in hand	-	-
TOTAL	1,169.15	2,15,681.00

Note No. 07
OTHER CURRENT ASSETS

PARTICULARS	As at 31st March 2019	As at 31st March 2018
	OTHER CURRENT ASSETS	
Advance to Landlord	40,000.00	40,000.00
Security Deposit to Landlord	1,49,000.00	-
Tax Deducted at Source	1,146.00	-
TOTAL	1,90,146.00	40,000.00



TRININTY GREEN ESTATES LLP

NOTES "8" TO "11" FORMING PART OF THE PROFIT AND LOSS ACCOUNT

**Note No. 08
OTHER INCOME**

PARTICULARS	For the year 2018-2019	For the year 2017-2018
	Amount. Rs	Amount. Rs
Interest Income	14,148.00	1,167.00
TOTAL	14,148.00	1,167.00

**Note No. 09
DEPRECIATION & AMORTIZATION**

PARTICULARS	For the year 2018- 2019	For the year 2017- 2018
	Depreciation	8,432.00
TOTAL	8,432.00	5,270.00

Note No. 10

PARTICULARS	For the year 2018- 2019	For the year 2017- 2018
	FINANCE COSTS	
Bank Charges	893.85	-
TOTAL	893.85	236.00

**Note No. 11
OTHER EXPENSES**

PARTICULARS	For the year 2018- 2019	For the year 2017- 2018
	Legal Fees	4,000.00
Audit Fees	8,260.00	5,900.00
Office rent	3,21,500.00	1,60,000.00
Software Expenses	-	18,500.00
Approval Expenses	40,000.00	-
Contractual charges	29,170.00	-
POA Registration	1,99,500.00	-
Filing Fees	12,400.00	-
Survey Expenses	11,000.00	-
Scrutiny Fees	17,000.00	-
Soil Testing	30,000.00	-
Web design Expenses	3,150.00	12,000.00
TOTAL	6,75,980.00	2,24,800.00



**SCHEDULE TO NOTE NO.4 & NOTE NO.9
DETAILS OF FIXED ASSETS & DEPRECIATION FOR THE YEAR 2018-19**

NAME OF ASSETS	W.D.V. AS on 01-04-2018	ADDITIONS		SALE / ADJ. DURING THE YEAR	TOTAL	RATE OF DEP.	DEPRE- CIATION	W.D.V. AS ON 31-3-19
		Above 180 Days	Below 180 Days					
1) <u>PLANT & MACHINERY(40%)</u> a COMPUTER	21,080.00	-	-	-	21,080.00	40%	8,432.00	12,648.00
TOTAL = Rs	21,080.00	-	-	-	21,080.00		8,432.00	12,648.00



Significant Accounting Policies & Notes to Financial Statement

1. Nature of Operation

Trinity Green Estates LLP has been formed for the purpose of carrying on the business of builders, developers of urban, semi-urban and rural immovable properties real estate agents, lessee, lessors, purchase and sale of landed properties,

2. Basis of Preparation of Financial Statements

The accounts of the LLP 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 SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

a) System of Accounting

The LLP adopts accrual basis of accounting in the preparation of accounts

b) Use of Estimates

The preparation of financial statements, in conformity with Generally Accepted Accounting Principles, requires the management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosures of contingent liabilities as at the date of financial statement and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

c) Revenue Recognition

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

d) Property, Plant & Equipment

Tangible

Tangible assets are stated at cost, net of recoverable taxes less accumulated depreciation / amortization and impairment losses if any. Cost comprises purchase price and any attributable costs of bringing the asset to its working condition for its intended use.

All costs, including administrative, financing and general overhead expenses, as are specifically attributable to construction of a project or to the acquisition of a fixed asset or bringing it to its working condition, is included as part of the cost of construction of project or as a part of the cost of fixed asset, till commencement of commercial production or Completion of project. Subsequent expenditure related to an item of tangible assets is added to its book value only, if it increases the future benefits from the existing asset beyond its previously assessed standard of performance.

Intangible

Intangible assets are carried at its cost, less accumulated amortization and impairment losses, if any. All costs, including financing costs relating to development of intangible assets which takes substantial period of time to get ready for its intended use are also included to the extent they are incurred, till commencement of commercial production.

e) Notes To The Accounts

(i). Value of imports on CIF Basis is Rs. Nil (Previous Year: Rs. Nil)

(ii). Expenditure & Earnings in foreign currency is Rs. Nil (Previous Year: Rs. Nil)

(iv). The LLP has not received any memorandum (as required to be filed by the suppliers with the notified authority under the Micro, Small and Medium Enterprises development Act, 2006) claiming their status as on 31st March, 2019 as micro, small or medium enterprises. Consequently the amount paid / payable to these parties during the year is Nil.

(v). Previous year figures are regrouped and rearranged wherever necessary.

