

SBA Associates

Chartered Accountants

8/2 Kiron Sankar Roy Road, 2nd floor, Room No. 28, Kolkata 700001
Telephones 98300 44934, 93317 92155; email sdey70@yahoo.co.uk, gbr1991@gmail.com

INDEPENDENT AUDITOR'S REPORT

To

The Partners

HABITATION REALESTATE LLP

Opinion

We have audited the financial statements of **HABITATION REALESTATE LLP** ("the LLP") of 4/2 Middleton Street, Flat No. 204, Kolkata 700 071, which comprise the Balance Sheet as at **March 31, 2025**, the Profit & Loss Account and Cash Flow Statement, for the year then ended.

In our opinion and to the best of our information and according to the explanations given to us - the accompanying financial statements give a true and fair view of the financial position of the LLP as at March 31, 2025, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations of the entity in accordance with the accounting principles generally accepted in India. 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.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going



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concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.



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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For **SBA Associates**
Chartered Accountants
(Firm Registration No. 308136E)



A handwritten signature in blue ink, appearing to be 'Sudipto Dey'.

Sudipto Dey
Partner
(Membership No. 057262)
UDIN: **25057262BMFYSL8589**

Kolkata

Dated: May 10, 2025

Habitation Realestate LLP
4/2 Middleton Street
Kolkata - 700071

Balance Sheet as at 31st March 2025

Liabilities	Amount (Rs.'00)	Amount (Rs.'00)	Assets	Amount (Rs.'00)	Amount (Rs.'00)
Capital Account			Fixed Assets		
Jupiter Wagons Ltd	180000.00		FLAT at Middleton Street - Gross Value	190056.29	
Vivek Lohia	20000.00	200000.00	Less : Accumulated Depreciation	9456.83	180599.46
Reserve & Surplus		3470.49			
		203470.49			
Current Liabilities			Current Assets		
Sundry Creditors		10999.73	Sundry Debtors	26770.00	
Deferred Tax Liability		9025.69	Cash-in-hand	1009.72	
Provision for Tax		117.21	Bank Accounts	728.82	
			Fixed Deposit with Bank	10075.12	
			Security Deposit	200.00	
			TDS Receivable	4230.00	43013.66
Total		223613.12	Total		223613.12

In terms of our attached Report of even date.

For SBA Associates
Chartered Accountants
FRN: 308136E

CA Sudipto Dey
Partner

Membership Number: 057262
UDIN - 25057262BMFYSL8589

Date : The 10th day of May, 2025

Place : Kolkata



[Signature]

Partner

[Signature]

Partner

Habitation Realestate LLP
4/2 Middleton Street
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Profit & Loss Account for the year ended 31st March,2025

Particulars	Amount (Rs.'00)	Amount (Rs.'00)	Particulars	Amount (Rs.'00)	Amount (Rs.'00)
Expenses			Income		
Accounting Charges	2400.00		Rent & Facility Usage Charges		24000.00
Audit Fees	118.00		Interest Income		379.26
Audit Fees - IFRS	118.00				
Bank Charges	0.59				
Depreciation	3150.96				
Filing Fees	487.00				
Electricity Charges	149.30				
Municipal Taxes	1159.28				
Repairs & Maintenance Charges	250.00	7833.13			
Deferred Tax		4224.08			
Current Tax		117.21			
Net Profit		12204.84			
Total		24379.26	Total		24379.26

Related Party Transaction

Note 1

In terms of our attached Report of even date.

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Habitation Realestate LLP
As on 31st March 2025

Note 1 - Related Party

Related party disclosures as identified by the management in accordance with the Indian Accounting Standard (Ind AS) 24 on "Related Party Disclosures" are as follows:

Sl No.	Name	Place of Incorporation	Relationship
1	Jupiter Wagons Ltd	India	Majority Partner

(a) The following transactions occurred with Related Party

For the year ended 31st
March 2025

Sl No.	Transaction	Amount (Rs.'00)
A.	Jupiter Wagons Ltd	
1	Rent Received	24000.00

(b) Outstanding Balances

As on 31st March 2025

Sl No.	Transaction	Amount (Rs.'00)
A.	Jupiter Wagons Ltd	
1	Rent Receivable	26770.00

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Place : Kolkata


Partner


Partner

Habitation Realestate LLP
As on 31st March 2025

Sr No	Disclosures required under the Micro, Small & Medium Development Act, 2006	Amount (Rs)
1	Delayed payments due as at the end of each accounting year on account of Principal. Interest due thereon	0.00/-
2	Total interest paid on all delayed payments during the year under the provisions of the Act	0.00/-
3	Interest due on principal amounts paid beyond the due date during the year but without the interest amounts under this Act	0.00/-
4	Interest accrued but not due (Represents interest accrued as at the end of the year but not due as interest is computed at monthly rests from the due date)	0.00/-
5	Total Interest Due but not paid (Represents all interest amounts remaining due together with that from prior year(s) until such date when the interest was actually paid to the small enterprises. Mainly to ascertain the amount of interest disallowable for income tax purposes)	0.00/-

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Place : Kolkata



[Signature]
Partner

[Signature]
Partner

Habitation Realestate LLP

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

(Amount in Rs.'00)

Particulars	Year ended 31-03-2025	
A. Cash Flows from Operating Activities		
Net Profit/ (Loss) before Tax & Extraordinary Items		16,546.13
Adjustment for:		
Depreciation	3,150.96	
Finance cost	-	
Provision for expected credit loss	-	
Interest income on fixed deposits	(379.26)	
Loss on Disposal of Fixed Asset	-	
Sundry balance written back	-	
		2,770.70
Operating Profit before Working Capital Changes		19,316.83
Adjustment for:		
(Increase)/ decrease in trade receivables	(10,800.00)	
(Increase)/ decrease in other current assets	-	
(Increase)/ decrease in other financial assets		
(Increase)/ decrease in non-current assets		
Increase/ (decrease) in trade Payables and other financial liabilities	2,650.00	
Change in other provisions		
Increase/(decrease) in other current liabilities		(8,150.00)
Cash Generated from Operations		11,166.83
Direct taxes paid (net of refunds)		(2,400.00)
Net Cash from Operating Activities		8,766.83
B. Cash Flows from Investing Activities		
Purchase of property, plant & equipment including capital work-in progress		
(Increase)/ decrease in capital advances		
Interest on fixed deposit	379.26	
(Increase)/ decrease in fixed deposit	(8,375.12)	
Net Cash used in Investing Activities		(7,995.86)
C. Cash Flow from Financing Activities		
Finance cost paid		
Increase/(Decrease) in long term borrowings		
Net Cash from/ (used in) Financing Activities		-
Net increase/ (decrease) in cash and cash equivalents (A + B + C)		770.97
Cash and cash equivalents at the beginning of year		967.57
Cash and cash equivalents at the end of year		1,738.54

In terms of our attached Report of even date.

For SBA Associates
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FRN: 308136E



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