

KENT RESIDENTIAL AND INDUSTRIAL PARK LLP

Balance Sheet as at 31 March 2024

(Amount in Lakhs)

Particulars	Note	As at 31 March 2024	As at 31 March 2023
I. CAPITAL AND LIABILITIES			
(1) Capital Account			
(a) Partners Capital Account	1	10.00	10.00
(b) Partner's Current Account	1	8,663.82	7,650.48
(2) Non-current Liabilities			
(a) Long Term Borrowings	2	9,384.09	9,024.60
(b) Other non current Liabilities	3	25.00	85.00
(3) Current Liabilities			
(a) Short Term Borrowings	4	509.24	488.32
(b) Trade Payable	5	0.21	1.90
(c) Other Current Liabilities	6	71.55	97.94
(d) Provisions	7	2.05	1.70
Total		18,665.96	17,359.93
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipments	8	3,128.60	3,280.74
(b) Long Term Loans and Advances	9	1,319.84	1,321.79
(c) Other Non current assets	10	49.55	51.40
(2) Deferred Tax Assets (net)	11	237.60	197.84
(3) Current assets			
(a) Inventories	12	13,652.60	12,276.91
(b) Cash and Bank Balance	13	3.03	5.48
(c) Trade Receivable	14	17.32	14.48
(d) Short-term Loans and Advances	15	0.12	0.10
(e) Other Current Assets	16	257.32	211.19
Total		18,665.96	17,359.93
A. Significant Accounting Policies			
B. Notes To Financial Statements			

As per our Report of Even Date

For, RRS & ASSOCIATES
Chartered Accountants
FRN No. 118336W

Hitesh Kriplani
Partner
Membership No. 140693
Place: Ahmedabad
Date : 27/04/2024



For and on behalf of Board of
KENT RESIDENTIAL AND INDUSTRIAL PARK LLP
LLP IN: AAE-6843

Deep Vadodaria
DESIGNATED PARTNER
DIN: 01284293
Place: Ahmedabad
Date : 27/04/2024

Rohan Kataria
DESIGNATED PARTNER
DIN: 00139463

MPIN:- 24140693BKAT 2V5662

KENT RESIDENTIAL AND INDUSTRIAL PARK LLP

Statement of Profit and Loss for the year ended 31 March 2024

(Amount in Lakhs)

Particulars	Note	For the year ended 31 March 2024	For the year ended 31 March 2023
I. Revenue From Operations	17	443.98	443.98
II. Other Income	18	2.23	-
III. Total Revenue (I + II)		446.21	443.98
IV. Expenses:			
Project Expenses	19	29.31	71.29
Finance Cost	20	373.94	392.78
Depreciation	5	152.15	160.02
Other Expenses	21	18.24	13.13
Total Expenses		573.63	637.22
V. Profit/(Loss) Before Tax (III - IV)		(127.42)	(193.24)
VI. Tax Expense:			
(1) Current Tax		0.02	-
(2) Deferred Tax		(39.75)	(60.29)
VII. Profit/ (Loss) For The Year (Profit/ (Loss) Transferred to Partner's capital account)		(87.68)	(132.95)

As per our Report of Even Date
For, RRS & ASSOCIATES
Chartered Accountants
FRN No. 118336W

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KENT RESIDENTIAL AND INDUSTRIAL PARK LLP

B : NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31 March 2024

(Amount in Lakhs)

Note 1 : PARTNER'S FUND

PARTICULARS	31 March 2024	31 March 2023
PARTNER'S CAPITAL CONTRIBUTION		
(a) Partners Fixed Capital Account :		
Nila Infrastructure Limited	5.00	5.00
Rohan Kataria	5.00	5.00
Total	10.00	10.00
(b) Partners Current Capital Account :		
Nila Infrastructure Limited		
Opening Balance	7630.18	6711.50
Addition During The Year	336.70	249.82
Add: Interest Payable during the Year	778.22	814.83
Less: Withdrawal During The Year	(14.00)	(79.50)
Profit during the year	(43.84)	(66.47)
Closing Balance (A)	8,687.26	7,630.18
Rohan Kataria		
Opening Balance	20.29	79.45
Addition During The Year		
Add: Interest Payable during the Year	0.11	7.32
Less: Withdrawal During The Year		
Profit during the year	(43.84)	(66.47)
Closing Balance (B)	(23.44)	20.29
Partners Current Capital Account :Total(A+B)	8,663.82	7,650.48

Note 2 : LONG TERM BORROWINGS

PARTICULARS	31 March 2024	31 March 2023
Secured Loan		
Term Loan		
Bandhan Bank Limited	645.83	955.83
Kotak Mahindra Bank	2,775.06	2,953.38
Less : Current Maturity of Term loans	(509.24)	(488.32)
Unsecured Loan		
Loan From Inter-Corporate		
Kataria Automobile Private Limited	1226.32	790.74
Kataria Industrial Park Private Limited	2677.79	2456.68
Kataria Infrastructures Pvt. Ltd. (New Related Loan)	2568.34	2356.27
TOTAL	9384.09	9024.60

KENT RESIDENTIAL AND INDUSTRIAL PARK LLP

B : NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31 March 2024

(Amount in Lakhs)

Note 3 : OTHER NON CURRENT LIABILITIES

PARTICULARS	31 March 2024	31 March 2023
Advances From Customers		60.00
Advances From Customers - Booking Deposits	25.00	25.00
TOTAL	25.00	85.00

Note 4 : SHORT TERM BORROWINGS

PARTICULARS	31 March 2024	31 March 2023
Current Maturities of Term Loan	509.24	488.32
TOTAL	509.24	488.32

Note 5 : TRADE PAYABLE

PARTICULARS	31 March 2024	31 March 2023
Creditors for Goods & Expenses	0.21	1.90
TOTAL	0.21	1.90

Note 6 : OTHER CURRENT LIABILITIES

PARTICULARS	31 March 2024	31 March 2023
Interest payable on Loans (Banks)	12.93	15.53
TDS Payable	58.62	82.42
TOTAL	71.55	97.94

Note 7 : PROVISIONS

PARTICULARS	31 March 2024	31 March 2023
Provision for Expense	2.05	1.70
TOTAL	2.05	1.70

Fixed Assets

Notes to Financial Statements for the year ended 31 March 2024
 Note 8: PROPERTY, PLANT & EQUIPMENTS

Sr. No.	Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		As at 01-04-2023	Additions	Sale / Transfer	Total as at 31-03-2024	As at 01-04-2023	For the year	Adjustment/ Deduction	Upto 31-03-2024	As at 31-03-2024	As at 31-03-2023
1	Land - Dormitory 1	11.85	-	-	12.00	-	-	-	-	12.00	11.85
2	Land - Dormitory 2	38.05	-	-	38.00	-	-	-	-	38.00	38.05
3	Land - Dormitory 3	43.16	-	-	43.00	-	-	-	-	43.00	43.16
4	Land - Dormitory 4	48.41	-	-	48.00	-	-	-	-	48.00	48.41
5	Land - Dormitory 5	24.61	-	-	25.00	-	-	-	-	25.00	24.61
6	8-33, Ratna Vatika	10.60	-	-	11.00	1.92	-	0.42	2.34	8.66	8.68
7	Dormitory-1 - Building	550.82	-	-	551.00	178.59	-	18.13	196.72	354.28	372.22
8	Dormitory 2 - Building	929.26	-	-	929.00	180.25	-	36.48	216.72	712.28	749.02
9	Dormitory 3 - Building	842.76	-	-	843.00	153.84	-	33.55	187.39	655.41	688.92
10	Dormitory-4 - Building	789.90	-	-	790.00	142.99	-	31.50	174.50	615.50	646.91
11	Dormitory-5 - Building	784.19	-	-	784.00	141.96	-	31.28	173.24	610.76	642.23
12	Precast Compound Wall	8.48	-	-	8.00	4.20	-	0.43	4.62	3.38	4.28
13	SIP Plant	5.84	-	-	6.00	3.44	-	0.36	3.80	1.70	2.40
14	Laptop	0.23	-	-	-	0.23	-	-	0.23	0.23	0.00
15	Software	0.02	-	-	-	0.02	-	-	0.02	0.02	0.00
Total		4,088.19	-	-	4,088.00	807.44	-	152.15	959.59	3,128.41	3,281.24
Previous Year		4,088.19	-	-	4,088.19	647.42	-	160.02	807.44	3,280.74	3,440.76

KENT RESIDENTIAL AND INDUSTRIAL PARK LLP

B : NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31 March 2024

(Amount in Lakhs)

Note 9 : LONG TERM LOAN AND ADVANCES

PARTICULARS	31 March 2024	31 March 2023
Advance for Land	1,319.84	1,321.79
TOTAL	1,319.84	1,321.79

Note 10 : OTHER NON CURRENT ASSETS

PARTICULARS	31 March 2024	31 March 2023
Security Deposit (UGVCL - Electricity)	19.20	15.63
Prepaid Expense Non current	30.35	35.77
TOTAL	49.55	51.40

Note 11 : DEFERRED TAX ASSETS (net)

PARTICULARS	31 March 2024	31 March 2023
(arising on Fixed Assets and carried forward losses)		
Opening Balance	197.84	137.55
Add: Provided during the year	39.75	60.29
TOTAL	237.60	197.84

Note 12 : INVENTORIES

PARTICULARS	31 March 2024	31 March 2023
Work in progress	7,081.22	6,435.87
Stock in Trade (land)	6,571.38	5,841.03
TOTAL	13,652.60	12,276.91

Note 13 : CASH AND BANK BALANCE

PARTICULARS	31 March 2024	31 March 2023
Cash & Cash Equivalent		
Cash Balance	0.10	0.33
Bank Balance	2.92	5.15
TOTAL	3.03	5.48

Note 14 : TRADE RECEIVABLES

PARTICULARS	31 March 2024	31 March 2023
More than 180 days	14.26	14.26
Others	3.06	0.22
TOTAL	17.32	14.48

Note 15: SHORT-TERM LOANS AND ADVANCES

PARTICULARS	31 March 2024	31 March 2023
Advance to Suppliers	0.12	0.10
TOTAL	0.12	0.10

Note 16 : OTHER CURRENT ASSEETS

PARTICULARS	31 March 2024	31 March 2023
TDS receivable (Net of Provision)	171.22	124.92
GST Receivable	79.95	79.97
Prepaid Expenses	6.15	6.30
TOTAL	257.32	211.19

KENT RESIDENTIAL AND INDUSTRIAL PARK LLP

B : NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 31 March 2024

(Amount in Lakhs)

Note 17 : REVENUE FROM OPERATION

PARTICULARS	31 March 2024	31 March 2023
Lease Rental Income	443.98	443.98
Revenue from infrastructure project Kent Commercial Complex		
TOTAL	443.98	443.98

Note 18 : OTHER INCOME

PARTICULARS	31 March 2024	31 March 2023
Interest Income	2.23	
TOTAL	2.23	

Note 19 : PROJECT EXPENSES

PARTICULARS	31 March 2024	31 March 2023
Inventories of Project at the beginning of the year	12,276.91	10,818.26
Add: Expenses Incurred during the Year (net)	1,405.00	1,529.93
Less: Transfer to Fixed Assets - Land/ Transfer		
Less: Inventories of Project at the end of the year	(13,652.60)	(12,276.91)
TOTAL	29.31	71.29

Note 20 : FINANCIAL CHARGES

PARTICULARS	31 March 2024	31 March 2023
Bank & Processing Charges	1.79	0.46
Interest Expenses	372.15	392.33
TOTAL	373.94	392.78

Note 21 : OTHER EXPENSES

PARTICULARS	31 March 2024	31 March 2023
Audit Fees	1.00	1.00
Electricity Expense	0.20	0.17
Sundry Balances W/off	0.31	3.80
Printing & Stationery		0.12
Legal and Professional Fees	16.02	8.04
Travelling Convyence	0.71	
TOTAL	18.24	13.13