

**STATEMENTS OF ASSETS AND LIABILITIES**  
**of RODIUM HOUSING LLP**  
**AS AT 31st MARCH, 2022**

SCH.	AS AT 31.03.2022	AS AT 31.03.2021 (Rs.)
<b>I. CONTRIBUTION AND LIABILITIES</b>		
<b>(1) Partner's Funds</b>		
(a) Contribution	100,000	100,000
(b) Current Capital	18,959,914	1,375,995
(c) Accumulated Losses	(885,439)	(885,439)
<b>(2) Liabilities</b>		
(a) Other Liabilities	1,299,008	2,073,370
(b) Loans & Liability	45,438,451	4,251,000
	<b>64,911,933</b>	<b>6,914,926</b>
<b>II. ASSETS</b>		
<b>Investments</b>		
	250,000	700,000
<b>CURRENT ASSETS</b>		
(a) Project Work in Progress	60,323,200	5,894,385
(b) Cash and Cash Equivalents	1,896,807	520,540
(c) Loans and Advance	1,350,000	
(d) Other Assets	1,091,926	
	<b>64,911,933</b>	<b>6,914,926</b>
<b>Notes to Accounts</b>	10	

The schedules and Notes to Accounts referred to above form an integral part of accounts.



FOR AND ON BEHALF OF  
 RODIUM HOUSING LLP

*Deepak Chheda*

Deepak Chheda  
 For & on behalf of Rodium Realty Ltd  
 (DESIGNATED PARTNER)

*Rohan Chheda*

Rohan Chheda  
 (DESIGNATED PARTNER)

PLACE: MUMBAI  
 DATED: 26<sup>th</sup> May 2022

STATEMENTS OF INCOME AND EXPENDITURE  
of RODIUM HOUSING LLP  
FOR THE PERIOD ENDED 31st MARCH, 2022

PARTICULARS	SCH.	Year Ended 44,651.00 (Rs.)	Year Ended 31-03-21 (Rs.)
<b>I. INCOME</b>			
Turnover		-	-
Other Income		23,025	-
Closing Cost of Work In Progress(Xline)		59,245,026	215,995
		<u>59,268,051</u>	<u>215,995</u>
<b>II. EXPENSES</b>			
Purchases		-	-
Site Expenses		59,245,026	215,995
Administration Expenses	11	11,776	457,503
		<u>59,256,802</u>	<u>673,498</u>
Profit(Loss) before Depreciation and Write Offs		11,250	(457,503)
Less: Depreciation		-	-
Profit(Loss) before Tax		11,250	(457,503)
Provision for Tax		-	-
Current Tax		-	-
Profit(Loss) after Tax		<u>11,250</u>	<u>(457,503)</u>
Profit(Loss) Transferred to Partners		-	-
Rohit Dedhia		1,406	-
Rohan Chheda		1,406	-
Rodium Realty Ltd		8,437	-

Notes to Accounts 10

The schedules and Notes to Accounts referred to above form an integral part of accounts.



PLACE MUMBAI  
DATED 26<sup>th</sup> May 2022

FOR AND ON BEHALF OF  
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**RODIUM HOUSING LLP**  
**SCHEDULES FORMING PART OF THE ACCOUNTS**  
**FOR THE PERIOD ENDED 31st MARCH, 2022**

	AS AT 31.03.2022 (Rs.)	AS AT 31.03.2021 (Rs.)	
<b>Schedule-1: Contribution by Partners</b>			
<b>Obligation:</b>			
Rodium Realty Limited	75,000.00	75,000	
Rohan Chheda	12,500.00	12,500	
Rohit Dedhia	12,500.00	12,500	
Total	<u>100,000.00</u>	<u>100,000</u>	
<b>Schedule-2: Current Capital Account</b>			
<b>PARTICULARS</b>	<b>Rohit Dedhia</b>	<b>Rodium Realty Limited</b>	<b>Rohan Chheda</b>
Balance as per Last Year	50,000	1,275,995	50,000
<b>ADD:</b> Capital Introduced		32,164,671	15,000
Interest on Capital	7,504	641,732	9674.25
Profit / (Loss) for the year	1,406	8,437	1,406
<b>LESS</b> Withdrawals		<u>(15,250,912)</u>	<u>(15,000)</u>
	<u>58,910</u>	<u>18,839,924</u>	<u>61,080</u>
Rohit Dedhia		58,910	50,000
Rodium Realty Limited		18,839,924	1,275,995
Rohan Chheda		61,080	50,000
Total		<u>18,959,914</u>	<u>1,375,995</u>
	<b>AS AT 31.03.2022 (Rs.)</b>	<b>AS AT 31.03.2021 (Rs.)</b>	
<b>Schedule-3: Accumulated Losses</b>			
Accumulated Losses	(885,439)	(885,439)	
As per Sec 47(xiiiib) of the Income Tax the accumulated balance of Profits and Losses not to be distributed for 3 years after the date of conversion from Company to LLP	<u>(885,439)</u>	<u>(885,439)</u>	
<b>Schedule-4: Loans Liabilities</b>			
Secured Loan - Capri Global Capital Limited	810,000		
Unsecured Loans - Related Parties	500,000	3,200,000	
Unsecured Loans - Others	44,128,451	1,051,000	
	<u>45,438,451</u>	<u>4,251,000</u>	
<b>Schedule-5: Other Liabilities</b>			
Profession Tax	1,100		
Sundry Creditors	282,316	34,461	
Rodium Realty Ltd Creditors	-	339,409	
Tax Deducted at Source	110,256	27,250	
Booking Advances	905,336		
Interest Payable to RRL	-	1,672,250	
	<u>1,299,008</u>	<u>2,073,370</u>	
<b>Schedule-6: Cash &amp; Cash Equivalents</b>			
Balance with Banks			
Current Account with Indian Overseas Bank	516,998	225,496	
Cash	1,379,809	295,044	
	<u>1,896,807</u>	<u>520,540</u>	
<b>Schedule-7: Loans and Advances</b>			
Loans to others	1,350,000	-	
	<u>1,350,000</u>	<u>-</u>	
<b>Schedule-8: Other Assets</b>			
Input Credit GST	335,378	14,220	
Security Deposit	105,170		
Advance to Supplier for Goods and Services	651,378		
Tax Deducted at Source	-	1,550	
	<u>1,091,926</u>	<u>15,770</u>	
<b>Schedule-9: Administration &amp; Other Expenses</b>			
Interest Expenses	-	384,000	
Bank Charges	8,579	607	
Interest on Late payment of TDS	750	188	
Demat charges	708	708	
other expenses	1,666		
Sundry Balances W/off	73	72,001	
	<u>11,776</u>	<u>457,503</u>	

**RODIUM HOUSING LLP****Schedule-10: Notes to Accounts****ACCT.YEAR: 2021-2022****1 Significant Accounting Policies :****A GENERAL :**

- i) The Accounts have been prepared on historical cost basis.
- ii) All revenues and expenses are accounted on accrual basis, except to the extent stated below.
  - a) Travelling expenses, Office expenses, Repairs & Maintenance, etc. are accounted as when paid.
  - b) Liability for Income Tax is accounted when paid.
  - c) Discount, rebates and accounts written off are accounted when amounts are actually written off.

**B FIXED ASSETS AND DEPRECIATION :**

- i) Fixed Assets in the financial statement are shown at their written down value.
- ii) The firm is providing depreciation on its Fixed Assets in the manner and at the rates prescribed under

**C. SUNDRY DEBTORS, LOANS AND ADVANCES:**

Sundry debtors, Loans and Advances are stated at the value if realised in the ordinary course of business. Irrecoverable amounts, if any are accounted an/or provided for as per management's judgement or only final settlement of accounts with the parties.

**D. CONTINGENT LIABILITIES :**

- i) Contingent Liabilities are not provided in the accounts, but if material, the same are disclosed in the Notes on Accounts.


- ii) The provision of depreciation and other liabilities are adequate and not in excess of the amount considered necessary for the same.

- iii) Debtors, Creditors Loans & Advances are subject to confirmation and reconciliation.

**Disclosure under section 22 of Micro, Small and Medium Enterprises Development Act, 2006**

Sr. No.	Particulars	Amount
1	Principal amount remaining unpaid at the end of the accounting p	NIL
2	The amount of interest paid by the buyer in term of section 16 of MSMED Act, 2006 along with amount of payment made to the suppliers beyond the appointed date.	NIL
3	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the due date during the year) but without adding interest specified under this Act.	NIL
4	The amount of interest accrued and remaining unpaid at the end of the financial year	NIL
5	The amount of further interest remainig due and payable in succeeding years, until such interest is actually paid	NIL

**FOR RODIUM HOUSING LLP**

Deepak Chheda   
 For & on behalf of Rodium Realty Ltd  
 (DESIGNATED PARTNER)

Rohan Chheda   
 (DESIGNATED PARTNER)



PLACE:- MUMBAI  
 DATE:- 26<sup>th</sup> may 2022