

M/S. UNIHOME GREENTEX LLPFlat no. 03, Bldg no. 8, Oshiwara Mhada Complex,
Andheri (West), Mumbai - 400 053.

ASSESSMENT YEAR	:-	2023-2024
PREVIOUS YEAR ENDED ON	:-	31st MARCH, 2023
STATUS	:-	LLP
PAN NUMBER	:-	AAFFU7725F

COMPUTATION OF TOTAL INCOME

			Amount (In Rs.)
INCOME FROM BUSINESS			6,90,823
Add: Depreciation as per Company Act 2013			2,27,034
Add: Expenses disallowed u/s 40 (a)			-
Add: Partners remuneration			12,00,000
			21,17,857
Less: Depreciation as per I T Act			1,92,804
Less: Partners remuneration u/s 40(b)	As per Working	As per Books	
1) Vasudha Behl	6,22,516	6,00,000	
2) Manish Gupta	6,22,516	6,00,000	
	12,45,032	12,00,000	12,00,000
INCOME FROM BUSINESS			7,25,053
		R\OFF	7,25,050
		B/F LOSS ADJUSTMENTS	-
TAXABLE INCOME AS PER INCOME TAX			7,25,050
COMPUTATION OF TAX PAYABLE AS PER SECTION 115JB			
BOOK PROFIT	6,90,823		6,90,823

CALCULATION OF TAX

TAX @ 30% on	7,25,050	2,17,515
TAX @ 15% on	6,90,823	1,03,623
Tax Liability (Whichever is higher)		2,17,515
Add: Education Cess @ 4%		8,701
Tax Payable		2,26,216
Add: Interest u/s 234		13,899
Total Tax Payable		2,40,115
Less: Advance Tax Paid		-
Less: TDS recd		72,633
Less : Self Assessment Tax Paid		-
TAX (REFUNDABLE) / PAYABLE		1,67,482

CHATURVEDI & CHATURVEDI

CHARTERED ACCOUNTANTS

215, LAXMI PLAZA, LAXMI INDUSTRIAL ESTATE, NEW LINK ROAD, ANDHERI WEST, MUMBAI 400 053

INDEPENDENT AUDITOR'S REPORT

To the Partners of
UNIHOME GREENTEX LLP
REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of **UNIHOME GREENTEX LLP** ("the LLP"), which comprise the Balance Sheet as at March 31, 2023, and the Statement of Profit and Loss for the year then ended, and Notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the LLP Act, 2008 ('Act'), read with LLP Rule 2009 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India subject to and read with notes thereon, of the state of affairs of the LLP as at March 31, 2023 and its Profit / Loss for the year ended on that date.

Basis for opinion

We have conducted our audit in accordance with the Standards on Auditing specified under the Institute of Chartered Accountants of India. 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 LLP in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Note No. 18.02 to the financial statements which describes that the Balance of Debtors, Creditors, Loans & Advances, Borrowing and other parties are subject to confirmation and reconciliation, if any, and vouchers pertaining to some of incomes, expenses, Rent Agreement and other business transactions were not provided. Hence, the effect thereof, on Profit/ Loss, Assets and Liabilities, if any, is not ascertainable.



Note No. 18.08 Some of the supporting of vouchers for cash and bank receipts/payment and Sales and Purchases, journal vouchers were not made available for verification at the time of audit, however the same is certified by the partners.

Note No. 18.09, No supporting was made available at the time of audit regarding movement of stock at the time of verification of sales and purchase vouchers. The Company has manufacturing of Pillows & Mattress Protectors and maintains the stock record of broad categories. Hence it is difficult to verify the stock records on the basis of items wise. Therefore, Auditor has relied on the quantity detail under the broad categories, as has been furnished and certified by the partners.

Note No. 18.10 Balance appearing in the financial statements are subject to reconciliation with the returns and submissions made with statutory authorities, including GST department. Hence, the effect thereof, on Profit/ Loss, Assets and Liabilities, if any, is not ascertainable.

Information other than the financial statements and auditors' report thereon

The LLP's partners are responsible for the preparation of the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

The LLP's partners are responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the LLP and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement 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 LLP's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the LLP or to cease operations, or has no realistic alternative but to do so. The partners are also responsible for overseeing the LLP'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 skepticism 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.
- 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 LLP'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 LLP to cease to continue as a going concern.
- 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

We further report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the LLP so far as it appears from our examination of those books;
- (c) The Balance Sheet and the statement of Profit and Loss dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the applicable Accounting Standards as issued by the Institute of Chartered Accountants of India;

For **CHATURVEDI & CHATURVEDI**

Chartered Accountants

Firm Reg. No. 101718W

Namrata

Namrata Randeri

(Partner)

M. No. : 128139

UDIN : 23128139BGLPT57076

Mumbai, 21-August-2023



M/S. UNIHOME GREENTEX LLP**Balance Sheet as at 31 March 2023**

(Amount in Rs.)

Particulars	Note No.	Figures as at 31-03-2023	Figures as at 31-03-2022
I. CAPITAL & LIABILITIES			
<u>(1) Partners Account:</u>			
(a) Partner's Capital A/c	2	10,00,000	10,00,000
(b) Partner's Current A/c	3	-8,72,715	24,82,584
<u>(2) Non-Current Liabilities</u>			
(a) Deferred Tax Liabilities (Net)	4	-24,789	-14,109
<u>(3) Current Liabilities</u>			
(a) Trade Payable	5	1,60,43,099	1,51,01,666
(b) Other Current Liabilities	6	6,91,687	2,77,284
(C) Short-Term Provisions	7	12,67,658	10,61,938
Total Capital & Liabilities		1,81,04,941	1,99,09,363
II ASSETS			
<u>(1) Non-Current Assets:</u>			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	8	10,04,056	12,31,090
<u>(2) Current Assets:</u>			
(a) Inventories	9	4,01,254	2,46,841
(b) Trade Receivable	10	37,84,253	37,94,745
(c) Cash and Bank Balance	11	78,78,795	96,64,483
(d) Short Term Loans and Advances	12	50,36,583	49,72,204
Total Assets		1,81,04,941	1,99,09,363

Significant Accounting Policies and Notes to Accounts

1 - 18

The accompanying notes 1 to 27 form an integral part of financial statements

As per our Report of even date

FOR CHATURVEDI & CHATURVEDI

Chartered Accountants

Firm Reg. No. : 101718W

Namrata Randeri

(Partner)

Membership No. : 128139

UDIN : 23128139 B G B P T E 7076

Date : 21-August-2023

Place : Mumbai



For and on behalf of the LLP

M/S. UNIHOME GREENTEX LLP

Vasudha Behl

(Partner)

Manish Gupta

(Partner)

M/S. UNIHOME GREENTEX LLP

Statement of Profit & Loss for the year ended 31 March 2023

(Amount in Rs.)

Sr. No.	Particulars	Note No.	Figures for the FY 2022-23	Figures for the FY 2021-22
I	Revenue From Operations	13	4,46,59,565	4,39,91,305
	Other Income		280	-
	Total Revenue		4,46,59,845	4,39,91,305
II	Expenses:			
	Cost of goods sold	14	3,98,72,540	3,93,27,987
	Employee Benefit Expense	15	3,80,000	7,41,506
	Depreciation and Amortization Expense	16	2,27,034	2,81,423
	Other Administrative Expenses	17	22,89,449	17,97,546
	Total Expenses		4,27,69,023	4,21,48,462
III	Profit before Partner's Remuneration		18,90,823	18,42,843
	Less: Remuneration Paid to Partner's		12,00,000	12,00,000
			6,90,823	6,42,843
IV	Tax Expense:			
	(1) Current Tax		2,41,000	2,31,648
	(2) Deferred Tax		-10,680	-14,195
	(3) Short / (Excess) Provision for Income Tax for Earlier Years		802	-
V	Profit / (Loss) after taxes (I-II)		4,59,701	4,25,390
	Transferred to partners capital A/c			
	Vasudha Behl	50%	2,29,850	2,12,695
	Manish Gupta	50%	2,29,850	2,12,695

Significant Accounting Policies and Notes to Accounts

1 - 18

The accompanying notes 1 to 27 form an integral part of financial statements

As per our Report of even date

FOR CHATURVEDI & CHATURVEDI

Chartered Accountants

Firm Reg. No. : 101718

Namrata Randeri

(Partner)

Membership No. : 128139

UDIN : 23128139 BGQPTE 7076

Date : 21-August-2023

Place : Mumbai



For and on behalf of the LLP

M/S. UNIHOME GREENTEX LLP

Vasudha Behl

Vasudha Behl

(Partner)

Manish Gupta

Manish Gupta

(Partner)

UNIHOME GREENTEX LLP

Notes Forming Part of the Financial Statement as at 31 March 2023

NOTE NO. 1: SIGNIFICANT ACCOUNTING POLICIES TO FINANCIAL STATEMENTS

a) LLP Overview:

UNIHOME GREENTEX LLP (the LLP) was incorporated on 13-Nov-2018. The LLP is engaged primarily in the business of Manufacturing of Pillows, Mattress and other related activities.

b) Basis of preparation:

The financial statement of the LLP has been prepared in accrual basis under the historical cost convention and ongoing concern basis in accordance with Generally Accepted Accounting Principal in India, the Accounting Standards issued by The Institute of Chartered Accounts of India and provisions of the Limited Liability Partnership Act, 2008.

c) Employee Benefits:

- i. Gratuity liability is defined benefit obligations and is not provided for based on actuarial valuation made at the end of each financial year.
- ii. The Provisions of the Provident Fund Act, 1952 are not applicable to the LLP.

d) Fixed Assets:

Fixed assets are stated at cost less accumulated depreciation. Cost comprises of Purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

e) Depreciation / Amortization:

Depreciation has been provided on written down value (WDV) basis, at the rate determined with reference to the useful lives specified in schedule II of the Company Act 2013. During the year fixed assets has been fully depreciated.

f) Leases:

Assets acquired under finance leases are recognised in accordance with the method recommended by the ICAI. Lease payments are apportioned between finance charge and reduction of outstanding liabilities. The finance charges are allocated to periods during lease term at a constant periodic rate of interest on the remaining balance of the liability.

g) Inventories:

Inventories of finished goods and materials at site are valued at lower of cost or net realizable value.



UNIHOME GREENTEX LLP

Notes Forming Part of the Financial Statement as at 31 March 2023

h) Revenue recognition:

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

i) Foreign currency translation:

(i) Monetary Assets and Liability related to Foreign Currency transaction and outstanding at the close of the year are expressed in Indian rupees at the rate of exchange prevailing on the date of Balance Sheet.

(ii) Transactions in foreign currency are recorded in the books of Account in Indian rupees at the rate of exchange prevailing on the date of transaction.



M/S. UNIHOME GREENTEX LLP

Notes Forming Part of the Financial Statement as at 31 March 2023.

(Amount in Rs.)

Note : 2

Partners Capital Account

Sr. No.	Particulars	Figures as at 31-03-2023	Figures as at 31-03-2022
1	Vasudha Behl Capital Account:		
	Opening Balance	5,00,000	5,00,000
	Add: Addition	-	-
	Closing Balance	5,00,000	5,00,000
2	Manish Gupta Capital Account		
	Opening Balance	5,00,000	5,00,000
	Add: Addition	-	-
	Closing Balance	5,00,000	5,00,000
	Total	10,00,000	10,00,000

Note : 3

Partners Current Account

Sr. No.	Particulars	Figures as at 31-03-2023	Figures as at 31-03-2022
1	Vasudha Behl Current Account:		
	Opening Balance	5,81,292	4,88,597
	Add: Addition / (Withdrawal)	-50,15,000	-7,20,000
	Add: Partner Remuneration	6,00,000	6,00,000
	Add: Share of Profit in LLP	2,29,850	2,12,695
	Closing Balance	-36,03,857	5,81,292
2	Manish Gupta Current Account		
	Opening Balance	19,01,292	10,88,597
	Add: Addition / (Withdrawal)	-	-
	Add: Partner Remuneration	6,00,000	6,00,000
	Add: Share of Profit in LLP	2,29,850	2,12,695
	Closing Balance	27,31,143	19,01,292
	Total	-8,72,715	24,82,584

Note : 4

Deferred Tax Liabilities (Net)

Sr. No	Particulars	Figures as at 31-03-2023	Figures as at 31-03-2022
1	Related to Fixed Assets:		
	As per previous Balance Sheet	-14,109	86
	Add : Arised during the year	-10,680	-14,195
	Total	-24,789	-14,109

Note : 5

Trade Payable

Sr. No	Particulars	Figures as at 31-03-2023	Figures as at 31-03-2022
1	Total outstanding dues of micro, small and medium enterprises	-	-
2	Total outstanding dues of creditors other than micro, small and medium enterprises	1,60,43,099	1,51,01,666
	Total	1,60,43,099	1,51,01,666

Note: 6

Other Current Liabilities

Sr. No	Particulars	Figures as at 31-03-2023	Figures as at 31-03-2022
1	Audit Fees Payable	54,000	1,14,500
2	GST Payable	5,04,405	79,671
3	TDS payable	1,33,282	83,113
	Total	6,91,687	2,77,284



M/S. UNIHOME GREENTEX LLP**Notes Forming Part of the Financial Statement as at 31 March 2023.**

(Amount in Rs.)

Note: 7**Short-term Provisions**

Sr. No	Audit Fees Payable	10,00,000	10,00,000
1	Provision for Income Tax	1,67,658	1,61,938
2	Provision for Expenses	11,00,000	9,00,000
	Total	12,67,658	10,61,938

Note: 9**Inventories**

Sr. No	Particulars	Figures as at 31-03-2023	Figures as at 31-03-2022
1	Raw Material	4,01,254	2,46,841
	Total	4,01,254	2,46,841

Note: 10**Trade Receivable**

Sr. No	Particulars	Figures as at 31-03-2023	Figures as at 31-03-2022
1	<u>Outstanding for a period less than 6 months from the date they are due for receipt</u> a) Secured Considered good b) Unsecured Considered good c) Doubtful	37,84,253 - -	37,94,745 - -
2	<u>Outstanding for a period exceeding 6 months from the date they are due for receipt</u> a) Secured Considered good b) Unsecured Considered good c) Doubtful	- - -	- - -
	Total	37,84,253	37,94,745

Note: 11**Cash and Bank Balance**

Sr. No	Particulars	Figures as at 31-03-2023	Figures as at 31-03-2022
1	<u>Cash-in-Hand</u> Cash Balance	64,416	49,050
	Sub Total (a)	64,416	49,050
2	<u>Bank Balance</u> In current account	78,14,379	96,15,434
	Sub Total (b)	78,14,379	96,15,434
	Total	78,78,795	96,64,483

Note: 12**Short Term Loans and Advances (Assets)**

Sr. No	Particulars	Figures as at 31-03-2023	Figures as at 31-03-2022
1	Balance With Revenue Authority	5,84,952	4,63,386
2	Other Advance Receivable	44,50,135	45,08,818
2	Prepaid	1,496	-
	Total	50,36,583	49,72,204



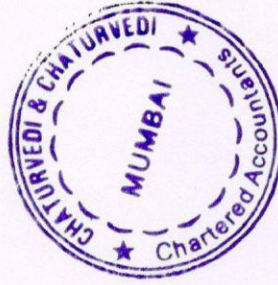
M/S. UNIHOME GREENTEX LLP

Notes Forming Integral Part of the Balance Sheet as at 31 March 2023

Note: 8

Property, Plant and Equipment and Intangible assets (owned assets)

Sr. No	Particulars	Gross Block		Depreciation		Net Block		
		Value As at 01.04.2022	Addition during the year	As at 31.03.2022	As at 01.04.2022	Addition during the year	As at 31.03.2022	Net Block as on 31.03.23
1	Office Equipments	40,900	-	40,900	25,302	7,030	8,568	15,598
2	Plant and Machinery	19,86,800	-	19,86,800	7,71,308	2,20,004	9,95,488	12,15,492
	Total (Current Year)	20,27,700	-	20,27,700	7,96,610	2,27,034	10,04,056	12,31,090
	Total (Previous Year)	20,27,700	-	20,27,700	5,15,187	2,81,423	12,31,090	15,12,513



M/S. UNIHOME GREENTEX LLP

Notes Forming Integral Part of the Profit & Loss as at 31 March 2023.

(Amount in Rs.)

Note : 13

Revenue from Operations

Sr. No	Particulars	Figures for the FY 2022-23	Figures for the FY 2021-22
1	<u>Sales Income</u> Local Sales	4,46,59,565	4,39,91,305
	Total	4,46,59,565	4,39,91,305

Note : 14

Cost of goods sold

Sr. No	Particulars	Figures for the FY 2022-23	Figures for the FY 2021-22
1	<u>Cost of raw material consumed</u> Inventory at the beginning of the year Add : Purchases during the year Less: Inventory at the end of the year	2,46,841 3,57,15,480 -4,01,254	5,58,897 3,49,61,089 -2,46,841
2	<u>Other materials (purchased intermediates and components)</u> Electricity Expenses Labour Charges Security Services Transportation Charges Water Charges	3,55,61,067 4,11,324 32,42,977 4,99,366 95,000 62,806	3,52,73,145 2,64,820 32,57,078 4,92,000 5,500 35,443
	Total	3,98,72,540	3,93,27,987

Note: 15

Employment Benefit Expenses

Sr. No	Particulars	Figures for the FY 2022-23	Figures for the FY 2021-22
1	Salaries & Wages & Other Employment cost	3,80,000	7,41,506
	Total	3,80,000	7,41,506

Note: 16

Depreciation & Amortised Cost

Sr. No	Particulars	Figures for the FY 2022-23	Figures for the FY 2021-22
1	On Tangible Assets	2,27,034	2,81,423
	Total	2,27,034	2,81,423



M/S. UNIHOME GREENTEX LLP

Notes Forming Integral Part of the Profit & Loss as at 31 March 2023.

(Amount in Rs.)

Note : 17

Other Administrative Expenses

Sr. No	Particulars	Figures for the FY 2022-23	Figures for the FY 2021-22
1	Audit Fees:		
	Statutory Audit	60,000	60,000
2	Bank & other Charges	137	216
3	Communication Charges	-	2,273
4	Commission	7,00,000	7,00,000
5	Conveyance	16,000	7,804
6	Courier Expenses	1,120	10,603
7	Fees & Subscription	8,904	3,942
8	Insurance Charges	16,712	25,069
9	Office Exp	90,330	61,570
10	Printing & Stationary	41,195	33,294
11	Professional Fees	5,24,445	65,000
12	Rates & Taxes	58,822	450
13	Rent	3,00,000	3,00,000
14	Repairs & Maintainance - Building	19,000	2,780
15	Repairs & Maintainance - Machinery	3,27,967	4,69,244
16	Travelling Expenses	1,24,816	55,300
	Total	22,89,449	17,97,546



UNIHOME GREENTEX LLP

Notes Forming Part of the Financial Statement as at 31 March 2023

18 ADDITIONAL NOTES TO FINANCIAL STATEMENTS:

18.1 Partner's remuneration:

Partner Name	F.Y 2022-23	F.Y 2021-22
Vasudha Behl	6,00,000	6,00,000
Manish Gupta	6,00,000	6,00,000
Total	12,00,000	12,00,000

18.2 The Balance of Debtors, Creditors, Cheques in Hand, Loans & Advances and Investments are subject to confirmation and reconciliation, if any. Hence, the effect thereof, on Profit/ Loss, Assets and Liabilities, if any, is not ascertainable.

18.3 The LLP does not receive any intimation from "Suppliers" regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any relating to amounts unpaid as at the year-end together with interest paid / payable as required under the said Act have not been given.

18.4 Provision of Employees Provident Fund Act, Employees State Insurance Act, and Gratuity Act are not applicable to the LLP.

18.5 Earning and Expenditure in foreign currency is Rs. Nil.

18.6 Related Party:

Related Party disclosures have been set out in a statement annexed herewith. The related parties as defined by AS - 18 'Related Party Disclosure' issued by the ICAI, have been identified on the basis of disclosure made by the key managerial persons taken on record by the Board.

(I). Names of related parties

Names of related parties where control exists irrespective of whether transactions have taken place or not	Nil
Names of other related parties with whom transactions have taken place during the year	Nil
Associates	Nil
Key Management Personnel	Vasudha Behl Manish Gupta
Relatives of key management personnel	Nil
Enterprises owned or significantly influenced by key management personnel or their relatives	1. Magic Films Pvt. Ltd. 2. Unitec Fibres Pvt. Ltd. 3. Unitec Inc.



UNIHOME GREENTEX LLP

Notes Forming Part of the Financial Statement as at 31 March 2023

(Amount in Rupees)

	Key Management Personnel (Managing Director, Whole time director, manager and other managerial personnel)		Realtives of Key Management Personnel or Enterprises owned or significantly influenced by key management personnel or their relatives	
	2023	2022	2023	2022
Employee Benefits for Key Management Personnel				
Vashudha Behl	6,00,000	6,00,000		
Manish Gupta	6,00,000	6,00,000		
	12,00,000	12,00,000		
<u>LOAN LIABILITY (Payable) /Receivable:</u>				
Unitec Inc (Prop. Virander Behl)				
Opening Balance			22,66,937	25,75,498
Addition during the year			27,57,367	-
Repayment during the year			25,01,535	3,08,561
Closing Balance			25,22,769	22,66,937
INCOME				
Unitec INC - Sales			1,92,000	-
EXPENSES:				
Unitec Fibres Pvt. Ltd. - Purchase			1,14,55,265	1,48,07,589
Magic Films Pvt. Ltd. - Rent Exp			3,00,000	3,00,000
Unitec INC - Electricity Chg			4,11,324	2,64,820
Unitec INC - Purchase			3,57,440	-
Unitec INC - Water Chg			62,806	35,443
Unitec INC - Drainage Chg			9,822	-
Devina Behl - Salary			2,00,000	2,00,000
Virander Behl HUF - Commission			7,00,000	5,00,000
Total			1,34,96,657	1,61,07,852

18.7 Payments to Auditors:

Particulars	FY 2022-23	FY 2021-22
Audit Fees (Excluding taxes)	60,000	60,000
Total	60,000	60,000



18.8 Some of the supporting of vouchers for cash and bank receipts/payment and Sales and Purchases, journal vouchers were not made available for verification at the time of audit, however the same is certified by the partners.

UNIHOME GREENTEX LLP

Notes Forming Part of the Financial Statement as at 31 March 2023

- 18.9 No supporting was made available at the time of audit regarding movement of stock at the time of verification of sales and purchase vouchers. The Company has manufacturing of Pillows & Mattress Protectors and maintains the stock record of broad categories. Hence it is difficult to verify the stock records on the basis of items wise. Therefore, Auditor has relied on the quantity detail under the broad categories, as has been furnished and certified by the partners.
- 18.10 Balance appearing in the financial statements are subject to reconciliation with the returns and submissions made with statutory authorities, including GST department. Hence, the effect thereof, on Profit/ Loss, Assets and Liabilities, if any, is not ascertainable.
- 18.11 **Segment Information:**
As the LLP has only one business segment, disclosure under Accounting Standard 17 on "Segment Reporting" issued by The Institute of Chartered Accountants of India is not applicable.
- 18.12 The provision for the current tax has been made for the financial year according to the provision of the Income Tax Act, 1961.
- 18.13 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

As per our Report of even date

FOR CHATURVEDI & CHATURVEDI

Chartered Accountants

Firm Reg. No. : 10178W



Namrata Randeri

(Partner)

M. No. : 128139

UDIN : 23128139 BQTPG 7076

Date : 21-August-2023

Place : Mumbai

For and on behalf of the LLP

UNIHOME GREENTEX LLP

Vasudha Behl

Vasudha Behl

(Partner)

Manish Gupta

Manish Gupta

(Partner)