

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, 2024, 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, 2024 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.



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

ASSESSMENT YEAR	:-	2024-2025
PREVIOUS YEAR ENDED ON	:-	31st MARCH, 2024
STATUS	:-	LLP
PAN NUMBER	:-	AAFFU7725F

COMPUTATION OF TOTAL INCOME

			Amount (In Rs.)
INCOME FROM BUSINESS			11,53,814
Add: Depreciation as per Company Act 2013			1,84,752
Add: Expenses disallowed u/s 40 (a)			-
Add: Partners remuneration			16,00,000
Add : disallowance under section 40(a)(ia)			25,000
			29,63,566
Less: Interest on FD			2,60,546
Less: Depreciation as per IT Act			1,66,183
Less: Partners remuneration u/s 40(b)			
1) Vasudha Behl	As per Working	As per Books	
2) Manish Gupta	8,76,715	8,00,000	
	8,76,715	8,00,000	
	17,53,429	16,00,000	16,00,000
INCOME FROM BUSINESS			9,36,836
INCOME FROM OTHER SOURCES			
Interest Income on FD			2,60,546
	R\OFF		11,97,380
	B/F LOSS ADJUSTMENTS		-
TAXABLE INCOME AS PER INCOME TAX			11,97,380
COMPUTATION OF TAX PAYABLE AS PER SECTION 115JB			
	BOOK PROFIT	11,53,814	11,53,814

CALCULATION OF TAX

TAX @ 30% on	11,97,380	3,59,214
TAX @ 15% on	11,53,814	1,73,072
Tax Liability (Whichever is higher)		3,59,214
Add: Education Cess @ 4%		14,369
Tax Payable		3,73,583
Add: Interest u/s 234		27,135
Total Tax Payable		4,00,720
Less: Advance Tax Paid		-
Less: TDS recd		1,28,019
Less : Self Assessment Tax Paid		-

TAX (REFUNDABLE) / PAYABLE**2,72,700**

M/S. UNIHOME GREENTEX LLP
Balance Sheet as at 31 March 2024

(Amount in Rs.)

Particulars	Note No.	Figures as at 31-03-2024	Figures as at 31-03-2023
I. CAPITAL & LIABILITIES			
(1) Partners Account:			
(a) Partner's Capital A/c	2	10,00,000	10,00,000
(b) Partner's Current A/c	3	-17,949	-8,72,715
(2) Non-Current Liabilities			
(a) Deferred Tax Liabilities (Net)	4	-29,617	-24,789
(3) Current Liabilities			
(a) Trade Payable	5	1,03,53,508	1,60,43,099
(b) Other Current Liabilities	6	8,52,351	6,91,687
Short-Term Provisions	7	38,42,981	12,67,658
Total Capital & Liabilities		1,60,01,275	1,81,04,941
II ASSETS			
(1) Non-Current Assets:			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	8	8,30,804	10,04,056
(b) Non Current Investments	9	52,34,491	-
(2) Current Assets:			
(a) Inventories	10	4,74,395	4,01,254
(b) Trade Receivable	11	33,67,303	37,84,253
(c) Cash and Bank Balance	12	50,04,849	78,78,795
(d) Short Term Loans and Advances	13	10,89,434	50,36,583
Total Assets		1,60,01,275	1,81,04,941

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 : 24128139B KCTNZ 3597

Date : 05.09.2024

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

(Amount in Rs.)

Sr. No.	Particulars	Note No.	Figures for the FY 2023-24	Figures for the FY 2022-23
I	Revenue From Operations	14	5,44,92,034	4,46,59,565
	Other Income		3,03,960	280
	Total Revenue		5,47,95,994	4,46,59,845
II	Expenses:			
	Cost of goods sold	15	4,90,52,929	3,98,72,540
	Employee Benefit Expense	16	6,88,009	3,80,000
	Depreciation and Amortization Expense	17	1,84,752	2,27,034
	Other Administrative Expenses	18	21,16,490	22,89,449
	Total Expenses		5,20,42,180	4,27,69,023
III	Profit before Partner's Remuneration		27,53,814	18,90,823
	Less: Remuneration Paid to Partner's		16,00,000	12,00,000
			11,53,814	6,90,823
IV	Tax Expense:			
	(1) Current Tax		4,01,000	2,41,000
	(2) Deferred Tax		-4,828	-10,680
	(3) Short / (Excess) Provision for Income Tax for Earlier Years		-875	802
			7,58,516	4,59,701
V	Profit / (Loss) after taxes (I-II)			
	<u>Transferred to partners capital A/c</u>			
	Vasudha Behl	50%	3,79,258	2,29,850
	Manish Gupta	50%	3,79,258	2,29,850

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

CHATURVEDI & CHATURVEDI

Chartered Accountants
 Firm Reg. No. : 101718W



Namrata Randeri
 (Partner)

Membership No. : 128139

UDIN : 24128139 BRC T NZ3597

Date : 05.09.2024

Place Mumbai

For and on behalf of the LLP
 M/S. UNIHOME GREENTEX LLP

Vasudha Behl
 Vasudha Behl
 (Partner)

Manish Gupta
 Manish Gupta
 (Partner)

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.



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 2024.

Note : 2**Partners Capital Account**

Sr. No.	Particulars	Figures as at 31-03-2024	Figures as at 31-03-2023
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 31-03-2024	Figures as at 31-03-2023
1	Vasudha Behl Current Account:		
	Opening Balance	-36,03,857	5,81,292
	Add: Addition / (Withdrawal)	-15,03,750	-50,15,000
	Add: Partner Remuneration	8,00,000	6,00,000
	Add: Share of Profit in LLP	3,79,258	2,29,850
	Closing Balance	-39,28,349	-36,03,857
2	Manish Gupta Current Account		
	Opening Balance	27,31,143	19,01,292
	Add: Addition / (Withdrawal)	-	-
	Add: Partner Remuneration	8,00,000	6,00,000
	Add: Share of Profit in LLP	3,79,258	2,29,850
	Closing Balance	39,10,401	27,31,143
	Total	-17,949	-8,72,715

Note : 4**Deferred Tax Liabilities (Net)**

Sr. No.	Particulars	Figures as at 31-03-2024	Figures as at 31-03-2023
1	Related to Fixed Assets:		
	As per previous Balance Sheet	-24,789	-14,109
	Add : Arised during the year	-4,828	-10,680
	Total	-29,617	-24,789

Note : 5**Trade Payable**

Sr. No.	Particulars	Figures as at 31-03-2024	Figures as at 31-03-2023
1	Total outstanding dues of micro, small and medium enterprises	-	-
2	Total outstanding dues of creditors other than micro, small and medium enterprises	1,03,53,508	1,60,43,099
	Total	1,03,53,508	1,60,43,099

Note: 6**Other Current Liabilities**

Sr. No.	Particulars	Figures as at 31-03-2024	Figures as at 31-03-2023
1	Audit Fees Payable	57,780	54,000
2	GST Payable	6,78,008	5,04,405
3	TDS payable	1,16,563	1,33,282
	Total	8,52,351	6,91,687



M/S. UNIHOMER GREENTEX LLP

Notes Forming Part of the Financial Statement as at 31 March 2024.

Note: 7

Short-term Provisions

Sr. No	Audit Fees Payable	Figures as at 31-03-2024	Figures as at 31-03-2023
1	Provision for Income Tax	2,72,981	1,67,658
2	Provision for Expenses	35,70,000	11,00,000
	Total	38,42,981	12,67,658

Note: 9

Non Current Investment

Sr. No	Audit Fees Payable	Figures as at 31-03-2024	Figures as at 31-03-2023
1	Investment in FDR	52,34,491	-
	Total	52,34,491	0

Note: 10

Inventories

Sr. No	Particulars	Figures as at 31-03-2024	Figures as at 31-03-2023
1	Raw Material	4,74,395	4,01,254
	Total	4,74,395	4,01,254

Note: 11

Trade Receivable

Sr. No	Particulars	Figures as at 31-03-2024	Figures as at 31-03-2023
1	<u>Outstanding for a period less than 6 months from the date they are due for receipt</u>		
	a) Secured Considered good	33,67,303	37,84,253
	b) Unsecured Considered good	-	-
	c) Doubtful	-	-
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	33,67,303	37,84,253

Note: 12

Cash and Bank Balance

Sr. No	Particulars	Figures as at 31-03-2024	Figures as at 31-03-2023
1	Cash-in-Hand Cash Balance	1,68,651	64,416
	Sub Total (a)	1,68,651	64,416
2	Bank Balance in current account	48,36,198	78,14,379
	Sub Total (b)	48,36,198	78,14,379
	Total	50,04,849	78,78,795

Note: 13

Short Term Loans and Advances (Assets)

Sr. No	Particulars	Figures as at 31-03-2024	Figures as at 31-03-2023
1	Balance With Revenue Authority	9,42,451	5,84,952
2	Other Advance Receivable	1,37,204	44,50,135
2	Prepaid	9,779	1,496
	Total	10,89,434	50,36,583



M/S. UNIHOME GREENTEX LLP

Notes Forming Integral Part of the Balance Sheet as at 31 March 2024

Note: 8

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

Sr. No	Particulars	Gross Block		Depreciation		Net Block		
		Value As at 01.04.2023	Addition during the year	As at 31.03.2024	As at 01.04.2023	Addition during the year	As at 31.03.2024	Net Block as on 31.03.23
	TANGIBLE ASSETS							
1	Office Equipments	40,900	-	40,900	32,332	3,862	36,194	8,568
2	Plant and Machinery	19,86,800	-	19,86,800	9,91,312	1,80,183	11,71,495	9,95,488
3	Computer Printer	-	11,500	11,500	-	707	10,793	-
	Total (Current Year)	20,27,700	11,500	20,39,200	10,23,644	1,84,752	12,08,396	10,04,056
	Total (Previous Year)	20,27,700	-	20,27,700	7,96,610	2,27,034	10,23,644	12,31,090



S. UNIHOME GREENTEX LLP
Notes Forming Integral Part of the Profit & Loss as at 31 March 2024.

(Amount in Rs.)

Note : 14

Revenue from Operations

Sr. No	Particulars	Figures for the FY 2023-24	Figures for the FY 2022-23
1	Sales Income Local Sales	5,44,92,034	4,46,59,565
	Total	5,44,92,034	4,46,59,565

Note : 15

Cost of goods sold

Sr. No	Particulars	Figures for the FY 2023-24	Figures for the FY 2022-23
1	Cost of raw material consumed Inventory at the beginning of the year Add : Purchases during the year Less: Inventory at the end of the year	4,01,254 4,46,62,081 -4,74,395 4,45,88,940	2,46,841 3,57,15,480 -4,01,254 3,55,61,067
2	Other materials (purchased intermediates and components) Electricity Expenses Labour Charges Security Services Transportation Charges Water Charges Packing Materials	2,42,867 36,45,212 4,92,000 13,000 37,016 33,894 4,90,52,929	4,11,324 32,42,977 4,99,366 95,000 62,806 3,98,72,540
	Total	4,90,52,929	3,98,72,540

Note: 16

Employment Benefit Expenses

Sr. No	Particulars	Figures for the FY 2023-24	Figures for the FY 2022-23
1	Salaries & Wages & Other Employment cost	6,88,009	3,80,000
	Total	6,88,009	3,80,000

Note: 17

Depreciation & Amortised Cost

Sr. No	Particulars	Figures for the FY 2023-24	Figures for the FY 2022-23
1	On Tangible Assets	1,84,752	2,27,034
	Total	1,84,752	2,27,034



S. UNIHOME GREENTEX LLP

Notes Forming Integral Part of the Profit & Loss as at 31 March 2024.

(Amount in Rs.)

Note : 18

Other Administrative Expenses

Sr. No	Particulars	Figures for the FY 2023-24	Figures for the FY 2022-23
1	Audit Fees:		
	Statutory Audit	60,000	60,000
2	Bank & other Charges	237	137
3	Communication Charges	3,717	-
4	Commission	7,00,000	7,00,000
5	Conveyance	8,600	16,000
6	Courier Expenses	950	1,120
7	Fees & Subscription	5,379	8,904
8	Insurance Charges	16,712	16,712
9	Office Exp	48,694	90,330
10	Printing & Stationary	44,417	41,195
11	Professional Fees	2,51,833	5,24,445
12	Rates & Taxes	8,569	58,822
13	Rent	6,00,000	3,00,000
14	Repairs & Maintainance - Building	-	19,000
15	Repairs & Maintainance - Machinery	3,61,820	3,27,967
16	Travelling Expenses	3,542	1,24,816
17	Bailing Charges	2,021	
	Total	21,16,490	22,89,449

