

VRB DEVELOPERS LLP

Ground Floor, Plot No. A-1, Scheme No. 11 A, Shiv Shankar Colony, Near Mansarovar Metro
Station, Jaipur, Rajasthan, India, 302020
Email:- vrbdevelopersllp2@gmail.com
LLPIN: AAV-9251

Balance Sheet as at 31st March, 2025**(Amount in Rs.)**

Particulars	Note No.	As on 31st March, 2025	As on 31st March, 2024
I. CAPITAL AND LIABILITIES			
(1) Partners' Capital Accounts			
(a) Fixed Capital	2	1,00,000	1,00,000
(b) Current Account	3	40,35,27,626	3,86,20,759
(2) Non-Current Liabilities			
(a) Long Term Borrowings	4	30,38,26,001	58,23,69,245
(b) Long Term Provisions	5	12,05,001	5,54,260
(3) Current Liabilities			
(a) Trade Payables	6	19,67,68,696	14,17,02,065
(b) Other Current Liabilities	7	10,92,24,280	32,37,04,783
(c) Short term Borrowing	8	2,34,46,237	4,12,77,844
(d) Short term Provisions	9	9,32,50,165	10,69,61,618
Total		1,13,13,48,006	1,23,52,90,573
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment			
(i) Tangible Assets	26	59,22,804	49,76,093
(ii) Intangible Assets		42,099	56,132
(b) Deferred Tax Assets	14	5,63,871	1,93,658
(2) Current Assets			
(a) Inventories	10	57,36,98,779	72,31,09,013
(b) Trade Receivables	11	1,46,74,226	5,64,84,365
(c) Cash and Bank Balances	12	1,72,18,965	3,54,28,913
(d) Short-Term Loans and Advances	13	43,24,62,422	37,42,38,727
(e) Other Current Assets	15	8,67,64,840	4,08,03,672
Total		1,13,13,48,006	1,23,52,90,573
Significant Accounting Policies	1	(0.00)	
Notes on Accounts	2 to 26		

The accompanying notes form an integral part of the Financial Statements.

As per our separate report of even date

For H.C. Bothra & Associates
Chartered Accountants
FRN :- 008950C

For VRB Developers LLP

For VRB DEVELOPERS LLP

For VRB DEVELOPERS LLP

(Abhishek Jain)
Partner
M. No. 401501
Place: Jaipur
Dated: 31/08/25
UDIN: 25010150/BMJK2R3475

(VIKAS SAINI)
PARTNER
DPIN NO. 07566290

(BHAVESH SAINI)
PARTNER
DPIN NO. 10269898

VRB DEVELOPERS LLP

Ground Floor, Plot No. A-1, Scheme No. 11 A, Shiv Shankar Colony, Near Mansarovar Metro Station, Jaipur, Rajasthan, India, 302020
Email:- vrbdevelopersllp2@gmail.com
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Statement of Profit and Loss for the period ended 31st March 2025

(Amount in Rs.)				
	Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
I	Revenue from Operations	16	1,33,66,26,024	98,58,33,358
II	Other Income	17	24,74,337	1,24,88,447
III	Total Income(I+II)		1,33,91,00,361	99,83,21,805
IV	Expenses:			
	Purchases	18	51,77,14,828	60,36,02,894
	Changes in Inventories	19	14,94,10,234	(56,93,33,178)
	Employee Benefit Expenses	20	1,60,63,871	1,51,58,121
	Finance Costs	21	2,63,15,874	4,00,32,284
	Depreciation Expense	26	19,22,172	18,31,931
	Other Expenses	22	37,31,27,465	76,29,41,854
	Total Expenses		1,08,45,54,443	85,42,33,906
	Profit before Remuneration and Interest to Partners		25,45,45,918	14,40,87,899
	Remuneration to Partners		84,00,000	75,00,000
V	Profit before Exceptional and Extraordinary Items and Tax (III-IV)		24,61,45,918	13,65,87,899
VI	Exceptional Items		-	-
VII	Profit before Extraordinary Items and Tax (V-VI)		24,61,45,918	13,65,87,899
VIII	Prior Period Items		-	-
IX	Profit before Tax (VII-VIII)		24,61,45,918	13,65,87,899
X	Tax Expense			
	i. Current Year		9,28,41,338	5,15,35,000
	ii. Previous Year		(20,90,019)	(1,36,204)
	iii Deferred Tax		(3,70,213)	(31,851)
XI	Profit/(Loss) after Tax (IX-X) transferred to Partners' Current Accounts:		15,57,64,812	8,52,20,954
	Sangeeta Saini			4,66,00,195
	Vikas Saini		7,78,82,406	4,34,95,522
	Bhavesh Saini		7,78,82,406	(48,74,764)
	Significant Accounting Policies	1		
	Notes on Accounts	2 to 26		

The accompanying notes form an integral part of the Financial Statements.

As per our separate report of even date

For H.C. Bothra & Associates
Chartered Accountants
FRN :- 008950C

For VRB Developers LLP




(Abhishek Jain)
Partner
M. No. 401501
Place: Jaipur
Dated: 21/08/25

For VRB DEVELOPERS LLP

Designated Partner

(VIKAS SAINI)
PARTNER
DPIN NO. 07566290

For VRB DEVELOPERS LLP

Designated Partner

(BHAVESH SAINI)
PARTNER
DPIN NO. 10269898

UDIN:- 25401501B47KZR3475

VRB DEVELOPERS LLP

Ground Floor, Plot No. A-1, Scheme No. 11 A, Shiv Shankar Colony, Near Mansarovar Metro Station, Jaipur, Rajasthan, India, 302020

Email:- vrbdevelopersllp2@gmail.com

LLPIN: AAV-9251

Notes to Balance Sheet as on 31st March, 2025

2 PARTNERS' FIXED CAPITAL ACCOUNTS

Particulars	HO 24-25	Branch 24-25	As on 31st March, 2025	As on 31st March, 2024
Vikas Saini- Share of profit 50%				
Opening Balance	50,000.00	-	50,000	50,000
Add: Additions during the period	-	-	-	-
Closing Balance	50,000.00	-	50,000	50,000
Bhavesh Saini--Share of profit 50%				
Opening Balance	50,000.00	-	50,000	-
Add: Additions during the period	-	-	-	50,000
Closing Balance	50,000.00	-	50,000	50,000
Total	1,00,000.00	-	1,00,000	1,00,000

3 PARTNERS' CURRENT ACCOUNTS

Particulars	HO 24-25	Branch 24-25	As on 31st March, 2025	As on 31st March, 2024
Vikas Saini- Share of profit 50%				
Opening Balance			4,34,95,523	54,59,800
Net Profit during the period			7,78,82,406	4,34,95,522
Addition during the period			69,65,89,055	73,24,10,450
Total			81,79,66,984	78,13,65,772
Less:				
Drawings			48,74,47,000	73,78,70,249
Closing Balance			33,05,19,984	4,34,95,523
Bhavesh Saini--Share of profit 50%				
Opening Balance			(48,74,764)	-
Net Profit during the period			7,78,82,406	(48,74,764)
Addition during the period			-	-
Total			7,30,07,642	(48,74,764)
Less:				
Drawings			-	-
Closing Balance			7,30,07,642	(48,74,764)

4 LONG TERM BORROWING

Particulars	HO 24-25	Branch 24-25	As on 31st March, 2025	As on 31st March, 2024
Secured Loans	6,78,64,906.06	4,78,807.00	6,83,43,713	14,20,40,205
Less: Current Maturities of Long term Borrowing	2,10,14,201.57	3,53,414.00	2,13,67,616	4,12,77,844
Secured Loans - Long term portion	4,68,50,704.49	1,25,393.00	4,69,76,097	10,07,62,361
Unsecured Loans	25,68,49,903.59	-	25,68,49,904	48,16,06,884
TOTAL	30,37,00,608.08	1,25,393.00	30,38,26,001	58,23,69,245

Details of Secured Loan:

4.1 Car Loan from ICICI Bank is secured by Hypothecation of the car i.e. Tata Tiago which is repayable in 36 monthly installments of Rs. 31,968/- commencing from 10/08/2023 and last installment is payable on 10/07/2026. Charge has been registered on 11/07/2023. Rate of Interest being 9.45%

4.2 Details of Secured Loan:

The Term Loan is secured by Pledge of Stock, The charge has been created on 28/02/2025 and rate of Interest on 12.10% p.a.

4.3 The LLP has not been declared as wilful defaulter by any bank or financial Institution or other lender.

4.4 There is no such borrowings from banks and financials institutions taken by the company for specific purpose but not used for the same purpose.

4.5 There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

5 LONG TERM PROVISIONS

Particulars	HO 24-25	Branch 24-25	As on 31st March, 2025	As on 31st March, 2024
Provision for Gratuity	12,05,001.00	-	12,05,001	5,54,260
TOTAL	12,05,001.00	-	12,05,001	5,54,260

6 TRADE PAYABLES

Particulars	HO 24-25	Branch 24-25	As on 31st March, 2025	As on 31st March, 2024
Total outstanding dues of micro and small enterprise	-	-	-	-
Total outstanding dues of creditors other than micro and small enterprise	9,98,89,786.50	9,68,78,909.50	19,67,68,696	14,17,02,065
TOTAL	9,98,89,786.50	9,68,78,909.50	19,67,68,696	14,17,02,065



For VRB DEVELOPERS LLP

[Signature]
Designated Partner

For VRB DEVELOPERS LLP

[Signature]
Designated Partner

7 OTHER CURRENT LIABILITIES

Particulars	HO 24-25	Branch 24-25	As on 31st March, 2025	As on 31st March, 2024
Statutory Dues				
TDS Payable	10,38,725.75	10,38,690.52	20,77,416	57,10,749
E.S.I. Payable	10,236.00	1,210.00	11,446	12,016
P.F. Payable	1,11,978.00	24,345.00	1,36,323	1,31,443
GST Payable	2,93,982.70		2,93,983	6,05,080
Labour cess			-	
BOCW Payable			-	6,91,940
JDA DEMAND			-	
Total	14,54,922.45	10,64,245.52	25,19,168	71,51,228
Other Liabilities and Payables				
Creditors for Expenses	3,66,80,763.29	4,30,44,066.90	7,97,24,830	25,35,10,251
Salary Payable	12,57,766.40	3,29,657.00	15,87,423	16,07,887
Incentive Payable	-	1,22,603.00	1,22,603	
Security Deposits	1,10,61,419.78	1,15,94,482.76	2,26,55,903	1,32,51,306
Advance from Customers	-	26,14,353.00	26,14,353	2,54,93,127
ICICI Bank				2,26,90,984
Total	4,89,99,949.47	5,77,05,162.66	10,67,05,112	31,65,53,555
TOTAL	5,04,54,871.92	5,87,69,408.18	10,92,24,280	32,37,04,783

8 Short term Borrowings

Particulars	HO 24-25	Branch 24-25	As on 31st March, 2025	As on 31st March, 2024
Bank Overdraft	20,78,621.54		20,78,622	
Current Maturities of Long term Borrowings	2,10,14,201.57	3,53,414.00	2,13,67,616	4,12,77,844
TOTAL	2,30,92,823.11	3,53,414.00	2,34,46,237.11	4,12,77,844.00

9 Short term Provisions

Particulars	HO 24-25	Branch 24-25	As on 31st March, 2025	As on 31st March, 2024
Provisions for Expenses			-	5,50,00,000
Provision for Bonus	3,85,069.80		3,85,070	4,25,601
Provision for Taxation	9,28,41,338.00		9,28,41,338	5,15,35,000
Provision For Gratuity	23,757.00	-	23,757	1,017
TOTAL	9,32,50,164.80	-	9,32,50,165	10,69,61,618

10 INVENTORIES

Particulars	HO 24-25	Branch 24-25	As on 31st March, 2025	As on 31st March, 2024
Finished Goods	4,41,16,251.00	52,95,82,527.72	57,36,98,779	72,31,09,013
TOTAL	4,41,16,251.00	52,95,82,527.72	57,36,98,779	72,31,09,013

11 TRADE RECEIVABLES

Particulars	HO 24-25	Branch 24-25	As on 31st March, 2025	As on 31st March, 2024
Outstanding for a period less than 6 months from the date they are due for receipt				
Secured Considered good				
Unsecured Considered good				
Doubtful				
Less: Provision for doubtful receivables				
Outstanding for a period exceeding 6 months from the date they are due for receipt				
Secured Considered good				
Unsecured Considered good	24,58,053.16	1,22,16,173.00	1,46,74,226	5,64,84,365
Doubtful				
Less: Provision for doubtful receivables				
Unbilled receivables				
TOTAL	24,58,053.16	1,22,16,173.00	1,46,74,226	5,64,84,365

12 CASH AND BANK BALANCE

Particulars	HO 24-25	Branch 24-25	As on 31st March, 2025	As on 31st March, 2024
Cash & Cash Equivalants:				
Cash on hand	2,40,303.30	2,67,537.75	5,07,841	15,14,512.00
Balance with Bank	1,45,455.77	1,43,11,763.68	1,44,57,219	3,17,97,409
Other Bank Balances:				
Fixed Deposit having maturity less than 12 months		22,53,904.00	22,53,904	21,16,992
TOTAL	3,85,759	1,68,33,205	1,72,18,965	3,54,28,913



For VRB DEVELOPERS LLP

Designated Partner

For VRB DEVELOPERS LLP

Designated Partner

13 **SHORT TERM LOANS & ADVANCES**

Particulars	HO 24-25	Branch 24-25	As on 31st March, 2025	As on 31st March, 2024
Other Advances	2,50,000.00		2,50,000	1,57,916
Loan to Partner	24,27,70,740.85		24,27,70,741	
Advance to Staff	2,61,272.00		2,61,272	
Advance for Expenses		3,04,83,476.68	3,04,83,477	1,19,49,677
Advance to Suppliers	1,76,55,668.96	14,10,41,263.63	15,86,96,933	36,21,31,134
TOTAL	26,09,37,681.81	17,15,24,740.31	43,24,62,422	37,42,38,727

14 **Deferred Tax Assets**

Particulars	HO 24-25	Branch 24-25	As on 31st March, 2025	As on 31st March, 2024
Deferred Tax Assets	5,63,871.43	-	5,63,871	1,93,658
TOTAL	5,63,871.43	-	5,63,871	1,93,658

14.1 The Deferred Tax Liability represents Deferred Tax according to AS-22

14.2 In accordance with AS-22 "Accounting for taxes on Income" issued by the Institute of Chartered Accountants of India, the Company has created deferred tax asset of Rs. 2,27,368.91 during the year.

15 **OTHER CURRENT ASSETS**

Particulars	HO 24-25	Branch 24-25	As on 31st March, 2025	As on 31st March, 2024
Advance Tax	6,50,00,000.00		6,50,00,000	2,15,35,000
Security Deposits	1,50,00,000.00		1,50,00,000	1,92,30,000
TDS/TCS Receivable	2,90,218.89	60,44,927.00	63,35,146	38,672
TDS u/s 194H	-	79,491.50	79,492	-
TDS Recoverable from NBFC	3,33,385.00	-	3,33,385	-
GST Input	16,817.77	-	16,818	-
Interdivisional Balance				
TOTAL	8,06,40,421.66	61,24,418.50	8,67,64,840	4,08,03,672

16 **REVENUE FROM OPERATIONS**

Particulars	HO 24-25	Branch 24-25	For the year ended 31st March 2025	For the year ended 31st March 2024
Sales	15,27,64,770.00	1,18,38,61,253.50	1,33,66,26,024	98,58,33,358
Other Operating Revenue	-	-	-	-
TOTAL	15,27,64,770.00	1,18,38,61,253.50	1,33,66,26,023.50	98,58,33,358

17 **OTHER INCOME**

Particulars	HO 24-25	Branch 24-25	For the year ended 31st March 2025	For the year ended 31st March 2024
Discount Received	5,49,907.00	40,898.00	5,90,805	3,19,873
Round Off	1,784.09	24,663.69	26,448	(8,107)
PMRPY Scheme	-	-	-	1,73,128
Processing Fee	-	-	-	3,50,224
Other Income	9,26,260.29	46,002.00	9,72,262	1,08,21,762
Interest Income	57,259.00	1,52,199.00	2,09,458	53,740
Commission Received	6,75,364.38	-	6,75,364	7,53,235
EWS & LIG Processing Fees	-	-	-	24,592
TOTAL	22,10,574.76	2,63,762.69	24,74,337	1,24,88,447

17.1 **Transaction surrendered or disclosed as income during the year**

There is no such transaction which are not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

18 **PURCHASES**

Particulars	HO 24-25	Branch 24-25	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Land Purchases	52,33,032.00	51,24,81,796.00	51,77,14,828	60,36,02,894
TOTAL	52,33,032.00	51,24,81,796.00	51,77,14,828	60,36,02,894

19 **CHANGES IN INVENTORIES**

Particulars	HO 24-25	Branch 24-25	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Finished Goods				
Opening Stock	13,07,06,447.00	59,24,02,566.00	72,31,09,013	15,37,75,835
Less: Closing Stock	4,41,16,251.00	52,95,82,527.72	57,36,98,779	72,31,09,013
TOTAL	8,65,90,196.00	6,28,20,038.28	14,94,10,234	(56,93,33,178)



For VRB DEVELOPERS LLP

[Signature]
Designated Partner

For VRB DEVELOPERS LLP

[Signature]
Designated Partner

20 EMPLOYEE BENEFITS EXPENSE

Particulars	HO 24-25	Branch 24-25	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Salary to Staff	95,99,287.00	34,28,498.00	1,30,27,785	1,25,72,327
Administration Charges (PF & ESI)	64,224.00		64,224	69,073
Employer Contribution to EPF	7,70,539.00		7,70,539	8,28,453
Employer Contribution to ESI	1,13,320.00		1,13,320	1,32,226
Training and development expenses		95,000.00	95,000	2,20,640
Staff Welfare Expenses	37,356.75	2,27,908.00	2,65,265	1,57,993
Uniform Expenses	(28,758.00)	1,78,886.00	1,50,128	76,990
Gratuity	6,73,481.00		6,73,481	36,662
Bonus	6,59,161.80	2,07,467.00	8,66,629	9,76,886
Full & Final Settlement	37,500.00		37,500	86,871
TOTAL	1,19,26,111.55	41,37,759.00	1,60,63,871	1,51,58,121

21 FINANCE COSTS

Particulars	HO 24-25	Branch 24-25	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Interest on Loan	2,35,75,364.98	61,951.00	2,36,37,316	3,77,62,340
Other Borrowing Cost	23,28,258.00	3,50,300.00	26,78,558	22,69,944
TOTAL	2,59,03,622.98	4,12,251.00	2,63,15,874	4,00,32,284

22 OTHER EXPENSES

Particulars	HO 24-25	Branch 24-25	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Direct Expenses:				
Architecture Consultancy		3,11,520.00	3,11,520	12,48,477
Advertising Expenses(Direct)		11,20,674.00	11,20,674	12,18,811
Brokerage on Land Purchase	58,00,000.00	95,29,775.00	1,53,29,775	3,96,70,359
Construction Expenses	2,61,44,783.56	3,28,85,954.76	5,90,30,738	11,33,85,962
Conversion Charges		3,98,70,620.36	3,98,70,620	4,89,50,186
Rera Charges	5,56,700.00	13,26,187.66	18,82,888	34,53,851
Stamp Duty Charges & other Documentation & Registration Charges			-	7,98,592
Development Expenses	46,93,312.00	1,25,01,578.99	1,71,94,891	14,43,41,208
Fuel Exp			-	14,000
JDA Expenses	26,45,089.00		26,45,089	1,94,59,441
Earth Work	24,90,023.00	34,83,480.00	59,73,503	
Electrification & Electricity Expenses	35,12,220.00	30,55,709.00	65,67,929	1,49,18,961
Site Expenses			-	1,43,440
Survey Map and Site Plan Charges	35,990.00	14,160.00	50,150	4,33,625
Labour Charges	5,35,419.00		5,35,419	1,04,59,760
Plantation & Park Development	4,60,428.00	46,21,603.00	50,82,031	42,06,018
Other Development Expenses	76,55,481.00	17,04,042.00	93,59,523	12,79,39,188
Road Development Expenses	33,06,187.00	3,94,57,267.00	4,27,63,454	3,26,48,705
Sewerage, Pipeline, Water and Utility Expenses	18,93,475.00	1,58,88,854.00	1,77,82,329	3,11,53,852
Land Surrendered to JDA			-	79,50,947
Other Expenses			-	25,67,663
SUB TOTAL (A)	5,97,29,107.56	16,57,71,425.77	22,55,00,533	60,49,63,045
Administrative Expenses:				
Conveyance Expenses	2,78,006.00	32,599.20	3,10,605	4,28,412
Donation	10,00,000.00	21,000.00	10,21,000	11,00,000
Electricity Expenses	4,46,527.00	6,74,222.00	11,20,749	5,83,154
Freight and Transportation Exp			-	11,511
Bank Charges	39,983.89	6,318.52	46,302	1,23,226
JDA Expenses	2,28,644.00		2,28,644	22,52,708
Maintenance Expenses			-	55,10,712
Office Expenses	8,32,376.84	11,50,892.83	19,83,270	60,64,649
Land Search Expenses	1,000.00		1,000	40,000
Labour & Wages				4,70,371
Interest on Labour Cess	3,69,034.00		3,69,034	
Late Fees for GST			-	200
Late Fees for TDS		30,000.00	30,000	1,10,000
Legal & Professional Services	25,37,628.20	11,45,094.00	36,82,722	17,07,571
Medical Expenses	1,399.00		1,399	1,350
Rent Expenses	6,08,421.00	6,74,606.00	12,83,027	12,19,258
Travelling Expenses	3,66,013.95	1,32,094.25	4,98,108	2,15,191
Security Services		8,55,666.00	8,55,666	1,34,696
Site Exps	24,001.00	3,05,247.24	3,29,248	62,058
Printing, Stationery & Postage	6,388.00	15,80,219.00	15,86,607	4,47,850
Internet and Telephone Exp.	8,95,407.48		8,95,407	5,51,740
Interest on Delay Payment of TDS	22,41,779.00	32,450.56	22,74,230	9,64,672
Interest on Delay Payment of GST			-	232
Interest on Income Tax	43,56,969.00		43,56,969	1,40,908
Repair & Maintenance Exp	83,62,893.40	90,37,274.09	1,74,00,167	21,603
Housekeeping & Pantry Expenses		4,65,541.30	4,65,541	2,26,998
Membership, Subscription and Registration Expenses	10,87,670.28		10,87,670	1,25,000
RCM on Expenses	1,09,516.04		1,09,516	1,03,364
RERA fee (indirect)		7,015.36	7,015	10,008
Incentive Exp	5,23,613.00	49,34,901.58	54,58,515	45,47,019
Insurance exp	4,13,376.06	19,624.00	4,33,000	
Other Expenses (Admin and General)	1,00,000.00	51,795.00	1,51,795	(808)
Land Settlement	3,00,000.00		3,00,000	
Recruitment Exp			-	
SOFTWARE EXPENSES	4,27,160.00		4,27,160	
LINKEDIN registration charges			-	
SUB TOTAL (B)	2,55,57,807.14	2,11,56,560.93	4,67,14,368	2,71,73,653



For VRB DEVELOPERS LLP

[Signature]
Designated Partner

For VRB DEVELOPERS LLP

[Signature]
Designated Partner

Selling Expenses:				
Advertising Expenses	1,44,276.28	64,310.00	2,08,586	12,60,931
Sales Promotion Expenses	10,61,421.05	24,25,245.00	34,86,666	49,99,870
Brokerage Expenses	87,55,829.49	5,50,53,361.14	6,38,09,191	10,33,73,385
Service Charges	2,06,27,582.83	79,74,940.66	2,86,02,523	1,45,61,827
Sundry Balances Written Off	5,65,586.00	2,01,000.00	7,66,586	30,26,214
Stamp Paper Charges	40,39,011.00		40,39,011	35,82,929
SUB TOTAL (C)	3,51,93,706.65	6,57,18,856.80	10,09,12,563	13,08,05,156
TOTAL (A+B+C)	12,04,80,621.35	25,26,46,843.50	37,31,27,465	76,29,41,854

23 Related Party Disclosures

As per Accounting Standard 18: "Related Party Disclosures" issued by the Institute of Chartered Accountants of India, the disclosures of transactions with the related parties as defined in Accounting Standard are as under :-

23.1 List of related parties with whom transactions have taken place and relationships :-

Name of Related Party	Relationship
Vikas Saini	Partner
Bhavesh Saini	Partner
Sangeeta Saini	Partner till 19/03/2024 / Mother of Partner
VRB Dream Homes Private Limited	Partner's are director in the company
Kisaan Prime Estate Private Limited	Partner's father Concern
Kisaan Real Infra LLP	Partner's father Concern
Vrb Builders and Developers Private Limited	Partner's Concern
GRS Construction Services	Partner's Concern
Shree Gopal Contruction services	Partner's Concern
Subhash Chand Saini	Partner in related concern

23.2 Details of transactions relating to persons referred to in item 23.1 above :-

Related party	Nature of transactions	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Vikas Saini	Remuneration	72,00,000	48,00,000
Sangeeta Saini	Remuneration	-	30,00,000
Bhavesh Saini	Remuneration	12,00,000	-
Vikas Saini	Interest on Loan	19,21,545	1,88,73,523
Sangeeta Saini	Interest on Loan	42,19,992	-
VRB Dream Homes Pvt Ltd	Purchase	-	49,65,000
GRS Construction	Construction Expenses	6,49,000.00	8,10,765.00
Shree Gopal Construction services	Construction Expenses	21,85,058.00	8,19,287.00
Subhash Chand Saini	Incentive Expenses	69,705.00	76,401.00
Subhash Chand Saini	Brokerage Expenses	5,06,521.00	3,73,725.00

23.3 Details of advances given to related parties during the year

Name of Related Party	Vikas Saini Loan Account	Vikas Saini (Current Account)	Sangeeta Saini	Bhavesh Saini (Current Account)
Opening Balance	43,09,55,177	4,34,95,523	4,77,51,707	(48,74,764)
Loan Repaid	67,54,55,308	48,74,47,000	20,000	-
Interest Credited	17,29,390	-	42,19,992	-
Loan Given	-	69,65,89,055	-	-
Profit During the Year	-	7,78,82,406	-	7,78,82,406
Transfer to Loan Account	-	-	-	-
Closing Balance	(24,27,70,741)	33,05,19,984	5,19,51,699	7,30,07,642

24 Contingent Liability and other Commitments

24.1 The entity has an outstanding demand on Income tax Portal for Rs.397740 across all Financial Years.

25 General Notes

25.1 Balances in personal accounts, Debtors, Creditors, other Receivables and payables are subject to confirmation.

25.2 The previous year figures have been regrouped/reclassified, wherever necessary to confirm to the current year presentation.

25.3 The LLP has not traded or invested in Crypto Currency and Virtual Currency during the Financial Year.

25.4 There are no pending registration or modification or satisfaction of charge at the end of reporting periods, which are required to be filed with Registrar of Companies.

For H.C. Bothra & Associates
Chartered Accountants
FRN :- 008950C

(Abhishek Jain)
Partner
M. No. 401501

Place: Jaipur
Dated:

FOR VRB Developers LLP

For VRB DEVELOPERS LLP
Designated Partner

(VIKAS SAINI)
PARTNER
DPIN NO. 07566290

For VRB DEVELOPERS LLP
Designated Partner

(BHAVESH SAINI)
PARTNER
DPIN NO. 10269898

VRB DEVELOPERS LLP

Ground Floor, Plot No. A-1, Scheme No. 11 A, Shiv Shankar Colony
MANSAROVER JAIPUR-302020
Rajasthan
LLPIN: AAV-9251

Note No- 26**Property, Plant & Equipment****PARTICULARS OF DEPRECIATION ALLOWABLE AS PER THE INCOME TAX ACT, 1961**

S. No.	Name of the Assets	Opening WDV 01.04.24	Additions		Sales During the Year	Total	Rate of Dep.	Depreciation	W.D.V. as on 31.03.2025
			Upto 03.10.24	After 03.10.24					
1	Office Equipment	10,03,098.66	9,12,676.00	26,660.00	-	19,42,434.66	15%	2,89,365.70	16,53,068.96
2	Computer Equipment	16,90,948.46	1,48,696.00	8,32,648.00	-	26,72,292.46	40%	9,02,387.38	17,69,905.08
3	Furniture & Fixture	9,66,165.23	9,34,169.64	-	-	19,00,334.87	10%	1,90,033.49	17,10,301.38
4	Software	56,131.69	-	-	-	56,131.69	25%	14,032.92	42,098.77
5	EV Vehicle	13,15,880.60	-	-	-	13,15,880.60	40%	5,26,352.24	7,89,528.36
	TOTAL	50,32,224.64	19,95,541.64	8,59,308.00	-	78,87,074.28		19,22,171.73	59,64,902.55

**For VRB DEVELOPERS LLP**

Designated Partner

For VRB DEVELOPERS LLP

Designated Partner

DTA / (DTL) Current year

Calculation of Deffered Tax Liability	Amount
Net WDV Asset as per books	59,64,902.55
Provision for Gratuity	12,28,758.00
Provision for Bonus	3,85,069.80
Value of depreciable assets as per Income Tax	59,64,902.55
Difference (Deferred tax liability)	-
Deferred Tax Liability	-
Deferred Tax Assets (due to Provision)	5,63,871.43
DTA / (DTL) Current year	5,63,871.43
Deffered Tax Asset at the Beginning of the year	1,93,658.44
DTA created during the year	3,70,212.99

For VRB DEVELOPERS LLP

For VRB DEVELOPERS LLP

Designated Partner

Designated Partner

