

NAKSHVAANI BUILDERS LLP
 SHOP NO. F 18 , P B R TOWERS PVT LTD, FIRST FLOOR
 N/R DON BOSCO MORE, 2ND MILE SVK RD, SILIGURI Jalpaiguri WB 734001
 LLPIN - AAR-5766

Ph: +91- 9679197777; Email: ashish.srpl@gmail.com

Statement of Assets & Liabilities as at 31st March; 2024

Particulars	Note No.	As at 31.03.2024 Rupees	As At 31.03.2023 Rupees
I. CAPITAL AND LIABILITIES			
(1)Capital Account			
(a) Partners Capital Account	2	9,436,346.04	5,622,345.72
(b) Reserves and Surplus	3	(15,588.00)	-
Total Capital Account		9,420,758.04	5,622,345.72
(2) Non-Current Liabilities			
(a) Long-term borrowings	4	4,563,966.00	1,684,000.00
(b) Deferred tax liabilities (Net)		-	-
Total Non-Current Liabilities		4,563,966.00	1,684,000.00
(3) Current Liabilities			
(a) Short-term borrowings		-	-
(b) Trade payables	5	42,608.26	2,737,203.00
(c) Other current liabilities	6	-	418,023.01
(d) Short-term provisions		15,588.00	-
Total Current Liabilities		58,196.26	3,155,226.01
Total Capital & Liabilities		14,042,920.30	10,461,571.73
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets		-	-
Total Fixed Assets		-	-
(b) Non-current investments			
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
Total Non-Current Assets		-	-
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	10	4,404,130.00	9,218,998.00
(c) Trade receivables	7	-	506,965.56
(d) Cash and cash equivalents	8	1,038,590.30	735,608.17
(e) Short-term loans and advances	9	5,600,200.00	-
(f) Other current assets	10	3,000,000.00	-
Total Current Assets		14,042,920.30	10,461,571.73
Total Assets		14,042,920.30	10,461,571.73

Significant Accounting Policies

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The accompanying notes are an integral part of the Financial Statements

In terms of our Report of even date

Hemant D Agarwal & Associates

Chartered Accountants

FRN : 327484E

Hemant D Agarwal & Associates
Hemant Agarwal

CA Hemant Agarwal - PARTNER

Mem. No. : 300415

Place: Siliguri

Date: 24/09/2024; UDIN: 24300415BKDGTZ3690



In terms of our Report of even date

Nakshvaani Builders LLP
Ashish Agarwal Partner

Ashish Agarwal -Director-DIN - 05145770

Nakshvaani Builders LLP

Bikash Agarwal Partner

Bikash Agarwal -Director-DIN - 06525933

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

Particulars	Note No.	As at 31.03.2024 Rupees	As At 31.03.2023 Rupees
INCOME			
I. Revenue from operations	11	4,195,394.00	31,774,593.00
II. Other Income	12	12,958.00	-
III. Total Revenue (I + II)		4,208,352.00	31,774,593.00
IV. Expenses:			
Cost of Sales	13	(701,925.19)	17,063,197.75
Changes-In-Inventory	14	4,814,868.00	11,894,094.36
Employee benefit expense	15	-	1,224,000.00
Finance costs		-	-
Depreciation and amortization expense		-	-
Other expenses	16	91,408.87	251,336.66
IV.Total Expenses		4,204,351.68	30,432,628.77
V. Profit before tax (III - IV)		4,000.32	1,341,964.23
VI. Tax expense:			
(1) Current tax		15,588.00	415,943.00
(2) Deferred tax		-	-
		15,588.00	415,943.00
VII. Profit/(Loss) after tax (V-VI)		(11,587.68)	926,021.23

Significant Accounting Policies

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The accompanying notes are an integral part of the Financial Statements

In terms of our Report of even date

Hemant D Agarwal & Associates

Chartered Accountants

FRN : 327484E

Hemant D Agarwal & Associates
Hemant Agarwal

CA Hemant Agarwal - PARTNER

Mem. No. : 300415

Place: Siliguri

Date: 24/09/2024; UDIN: 24300415BKDGTZ3690



In terms of our Report of even date
Nakshvaani Builders LLP

Ashish Agarwal
Partner
Ashish Agarwal -Director-DIN - 05145770

Nakshvaani Builders LLP

Bikash Agarwal
Partner
Bikash Agarwal -Director-DIN - 06525933

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Notes forming Part of the Financial Statements

2. PARTNERS CAPITAL ACCOUNT	As at 31.03.2024	As At 31.03.2023
Ashish Agarwal - Partner: 33.34%		
Fixed Capital	13,334.00	13,334.00
	13,334.00	13,334.00
Add: Fluctuating Capital	1,691,448.39	1,387,666.67
Addition/Deletion of Capital	1,610,000.00	
Add: Share of Profit in LLP	1,334.32	303,781.72
Fluctuating Capital	3,302,782.71	1,691,448.39
Akash Agarwal - Partner: 33.33%		
Fixed Capital	13,333.00	13,333.00
	13,333.00	13,333.00
Add: Fluctuating Capital	1,840,448.66	1,536,666.66
Addition/Deletion of Capital	1,000,000.00	
Add: Share of Profit in LLP	1,333.00	303,782.00
Fluctuating Capital	2,841,781.66	1,840,448.66
Bikash Agarwal - - Partner: 33.33%		
Fixed Capital	13,333.00	13,333.00
	13,333.00	13,333.00
Add: Fluctuating Capital	2,050,448.67	1,746,666.67
Addition/Deletion of Capital	1,200,000.00	
Add: Share of Profit in LLP	1,333.00	303,782.00
Fluctuating Capital	3,251,781.67	2,050,448.67
Fixed Capital (A)	40,000.00	40,000.00
Fluctuating Capital (B)	9,396,346.04	5,582,345.72
Closing Balance of Capital (A+B)	9,436,346.04	5,622,345.72

3. RESERVES AND SURPLUS	As at 31.03.2024 Rupees	As At 31.03.2023 Rupees
Surplus in the Statement of Profit & Loss	-	(14,675.51)
Profit for the year	(11,587.68)	926,021.23
Less: Transfer to Partners Capital Account	(4,000.32)	(911,345.72)
Share of Loss	-	-
Closing Balance	(15,588.00)	-

4. LONG TERM BORROWINGS	As at 31.03.2024 Rupees	As At 31.03.2023 Rupees
Arjun Lohia	40,000.00	40,000.00
Akash Agarwal	79,966.00	-
Mohit Agarwal	200,000.00	-
Mr Wakil Mishra	630,000.00	-
Hemant Agarwal	40,000.00	40,000.00
Piyush Agarwal	500,000.00	-
Neha Agarwal	705,000.00	-
Nakshvaani Developers LLP	500,000.00	1,375,000.00
Subham Agarwal Bhagat	600,000.00	-
Suraj Agarwal	149,000.00	149,000.00
Vishaka Agarwal	1,120,000.00	80,000.00
Closing Balance	4,563,966.00	1,684,000.00



Nakshvaani Builders LLP
Bikash Agarwal
Partner

Nakshvaani Builders LLP
Ashish Agarwal
Partner

5. TRADE PAYABLES	As at 31.03.2024 Rupees	As At 31.03.2023 Rupees
A D Mondal & Sons		136,790.00
Bath Tiles		1,137,895.00
Jaycee Punching		12,000.00
Hardware & Sanitary Stores		318,822.00
Sanjay Sanitary & Tiles		420,573.00
Shree Shyam Electricals		9,972.00
GST Ease LLP	19,600.00	
Hemant D Agarwal & Associates	23,008.26	
<u>Advance from Debtors:</u>		
Tanmay Mitra 3B		148,514.00
Sourav Biswas 4A 945 Sqft		552,637.00
Closing Balance	42,608.26	2,737,203.00

6. OTHER CURRENT LIABILITIES	As at 31.03.2024 Rupees	As At 31.03.2023 Rupees
<u>Duties & Taxes</u>		
CGST Output	-	1,576.68
SGST Output	-	503.33
Provision for Income Tax	-	415,943.00
Closing Balance	-	418,023.01

7. TRADE RECEIVABLE	As at 31.03.2024 Rupees	As At 31.03.2023 Rupees
<u>Advance to Creditors</u>		
Glass Centre	-	23,382.00
OTIS Lift	-	66,509.56
CGST Output Reversal	-	3,635.00
SGST Output Reversal	-	3,635.00
<u>Sundry Debtors</u>	-	-
Manish Bansal 1B 570SQFT	-	409,804.00
Closing Balance	-	506,965.56

8. CASH AND CASH EQUIVALENTS	As at 31.03.2024 Rupees	As At 31.03.2023 Rupees
State Bank of India - C/A No. 00000039922957077	20,929.77	1,825.17
HDFC Bank - 59209679197777	8,749.33	76,060.80
Cash in hand (As certified by the Management)	1,008,911.20	657,722.20
Closing Balance	1,038,590.30	735,608.17

9. SHORT-TERM LOANS & ADVANCES	As at 31.03.2024 Rupees	As At 31.03.2023 Rupees
18 Katha Dagapur Land Advance	5,000,200.00	
Neeha Chowcharia	100,000.00	
Ram Kalikotay Salbari	500,000.00	
Closing Balance	5,600,200.00	-

10. OTHER CURRENT ASSETS	As at 31.03.2024 Rupees	As At 31.03.2023 Rupees
Fixed Deposit	3,000,000.00	-
Closing Balance	3,000,000.00	-

11. REVENUE FROM OPERATIONS	As at 31.03.2024 Rupees	As At 31.03.2023 Rupees
Flat Sale	4,195,394.00	31,774,593.00
Closing Balance	4,195,394.00	31,774,593.00

12. OTHER INCOME	As at 31.03.2024 Rupees	As At 31.03.2023 Rupees
Interest on FD	12,958.00	
Closing Balance	12,958.00	-



Nakshvaani Builders LLP
Bikash Agarwal
Partner

Nakshvaani Builders LLP
Partner

13. COST OF SALES	As at 31.03.2024 Rupees	As At 31.03.2023 Rupees
Purchases	(701,925.19)	17,063,197.75
Closing Balance	(701,925.19)	17,063,197.75

14. CHANGES-IN-INVENTORY	As at 31.03.2024 Rupees	As At 31.03.2023 Rupees
Opening Stock Work in Progress	9,218,998.00	21,113,092.36
Closing Stock Work in Progress	4,404,130.00	9,218,998.00
Closing Balance	4,814,868.00	11,894,094.36

15. EMPLOYEE BENEFIT EXPENSES	As at 31.03.2024 Rupees	As At 31.03.2023 Rupees
Accounting Charges	-	24,000.00
<u>Remmuneration to Partners</u>		
Ashish Agarwal	-	600,000.00
Bikash Agarwal	-	600,000.00
Closing Balance	-	1,224,000.00

16. OTHER EXPENSES	As at 31.03.2024 Rupees	As At 31.03.2023 Rupees
Bank charges	938.65	1,075.22
Audit Fees	10,000.00	-
Labour Charges	-	6,426.92
Interest on Income Tax- Disallowable	45,957.00	-
GST Late Fees	1,340.00	4,416.00
Office Expenses	564.96	-
Loading & Unloading	-	639.00
Legal Expenses	-	2,653.00
Misc Expense	-	6,223.00
WBSEDCL	-	13,019.00
Staff Salary	-	145,666.00
Professional Fees	29,150.00	6,000.00
Professional Tax	3,350.00	300.00
Rent	-	63,000.00
Roc Expenses	108.26	1,918.52
Closing Balance	91,408.87	251,336.66

17. RELATED PARTY DISCLOSURE	
DESIGNATED PARTNERS	Ashish Agarwal
	Bikash Agarwal
	Akash Agarwal

Nakshvaani Builders LLP

Bikash Agarwal

Partner

Bikash Agarwal -Director-DIN - 06525933

Nakshvaani Builders LLP

Ashish Agarwal

Ashish Agarwal -Director-DIN - 0141470

