

**TRUSTWORTHY NIRMAN LLP**  
**BALANCE SHEET AS AT 31.03.2023**

Particulars		Notes	As at 31st March 2023
<b>I.</b>	<b><u>EQUITY AND LIABILITIES</u></b>		
<b>1</b>	<b><u>Partners' Capital</u></b>		
(a)	Fixed Capital	2	100,000.00
(b)	Current Capital	3	(39,439.59)
<b>2</b>	<b><u>Non Current Liabilities</u></b>		
(a)	Long Term Borrowings	4	13,169,791.00
(b)	Advances	5	16,823,013.00
<b>3</b>	<b><u>Current Liabilities</u></b>		
(a)	Trade Payables	6	608,800.00
(b)	Other Current Liabilities	7	596,686.00
		<b>TOTAL</b>	<b>31,258,850.41</b>
<b>II.</b>	<b><u>ASSETS</u></b>		
<b>1</b>	<b><u>Non-Current Assets</u></b>		
(a)	Non Current Investment	8	9,500,000.00
<b>2</b>	<b><u>Current Assets</u></b>		
(a)	Inventories	9	16,762,942.54
(b)	Cash & Cash Equivalent	10	2,354,245.39
(c)	Short Term Loans and Advances	11	2,639,928.00
(d)	Other Current Assets	12	1,734.48
		<b>TOTAL</b>	<b>31,258,850.41</b>
	Significant Accounting Policies	1	-

The accompanying notes are an integral part of the financial statements.

This is the Balance Sheet referred to in our report of even date.

*For TRUSTWORTHY NIRMAN LLP*

*Pancreas Poddar*

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*Puja Gangta*

Place - Kolkata

Date - 26.07.2023

**TRUSTWORTHY NIRMAN LLP**  
**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2023**

Particulars		Notes	As at 31st March 2023
I.	<u>Income</u> Other income	12	20,948.54
			<b>20,948.54</b>
II.	<u>Expenditure</u> Other Expenses	13	5,734.13
			<b>5,734.13</b>
III.	<b>Profit before taxation (I-II)</b>		<b>15,214.41</b>
IV.	Current Tax		
V	<b>Profit after Taxation (III-IV)</b>		<b>15,214.41</b>
VI.	<b>Net Profit Transferred to Partners Capital Account</b>		<b>15,214.41</b>
	Significant Accounting Policies	1	<b>15,214.41</b>

The accompanying notes are an integral part of the financial statements.  
 This is the Profit & Loss Account referred to in our report of even date.

For TRUSTWORTHY NIRMAN LLP

Panigrahi Poddar

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Place - Kolkata  
 Date - 26.07.2023

**TRUSTWORTHY NIRMAN LLP**  
**NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS A/C**  
**FOR THE YEAR ENDED 31.03.2023**

**NOTE 1: Significant Accounting Policies**

**1. BASIS OF PREPARATION OF ACCOUNTS**

The financial statements of the LLP have been prepared on accrual basis under the historical cost convention, in accordance with Generally Accepted Accounting Principles in India and applicable Accounting Standards issued by the Institute of Chartered Accountants of India and the provisions of the Limited Liability Partnership

**2. USE OF ESTIMATES**

The presentation of financial statements require estimates and assumptions to be made that effect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period.

**3. RECOGNITION OF INCOME AND EXPENDITURE**

- a) Items of Income and Expenditure are recognised on accrual and prudent basis. Income is not reckoned unless there is reasonable certainty of the amount and its collectivity.
- b) In the opinion of the Management, Current Assets, Loans and Advances have a value on realisation in the ordinary course of business, at least equal to the amount at which they are stated.

**4 CONTINGENCIES**

- a) Loss contingencies arising from claims, litigation, assessment etc. are recorded when it is probable that a
- b) Contingent Liability - NIL

Panigrahi Poddar  
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TRUSTWORTHY NIRMAN LLP

NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS A/C  
FOR THE YEAR ENDED 31.03.2023

Note 2 : Partners' Fixed Capital A/c

	P/L Ratio (%)	Opening Capital	Addition during the year	Drawings during the year	Closing Capital
Pankaj Poddar	50.00%	50,000.00	-	-	50,000.00
Puja Rungta	50.00%	50,000.00	-	-	50,000.00
	100%	100,000.00	-	-	100,000.00

Note 3 : Partners' Current Capital A/c

	P/L Ratio (%)	Opening Capital	Capital Introduced	Share Of Profit	Total	Drawing	Closing Capital
Pankaj Poddar	50.00%	(27,327.00)	-	7,607.21	(19,719.80)	-	(19,719.80)
Puja Rungta	50.00%	(27,327.00)	-	7,607.21	(19,719.80)	-	(19,719.80)
	100%	(54,654.00)	-	15,214.41	(39,439.59)	-	(39,439.59)

**TRUSTWORTHY NIRMAN LLP**  
**NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS A/C**  
**FOR THE YEAR ENDED 31.03.2023**

**Note 4 : Long Term Borrowings**

Particulars	As at 31st March 2023
Pankaj Poddar	6,566,000.00
Pramod dayal Rungta	1,000,101.00
Prashan Deep Rungta	1,000,000.00
Puja Rungta	3,055,140.00
Pushp Deep Rungta	1,000,000.00
P.D.Rungta & Ors. HUF	548,550.00
<b>Total</b>	<b>13,169,791.00</b>

**Note 5 : Advances**

Particulars	As at 31st March 2023
Advance against Flat	16,823,013.00
<b>Total</b>	<b>16,823,013.00</b>

**Note 6: Trade Payable**

Particulars	As at 31st March 2023
Payable for goods	608,800.00
<b>Total</b>	<b>608,800.00</b>

**Note 7: Other Current Liabilities**

Particulars	As at 31st March 2023
GST Payable	579,630.00
TDS Payable	17,056.00
<b>Total</b>	<b>596,686.00</b>

**Note 8 :Non Current Investment**

Particulars	As at 31st March 2023
Investment in Mutual Funds	9,500,000.00
<b>Total</b>	<b>9,500,000.00</b>

**Note 9 :Inventories**

Particulars	As at 31st March 2023
Work In Progress	16,762,942.54
<b>Total</b>	<b>16,762,942.54</b>

**Note 10 : Cash & Cash Equivalent**

Particulars	As at 31st March 2023
a. Balances with banks	
State Bank of India	33,854.79
Axis Bank	2,315,890.60
b. Cash in hand	4,500.00
<b>Total</b>	<b>2,354,245.39</b>

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Puja Rungta

**TRUSTWORTHY NIRMAN LLP**  
**NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS A/C**  
**FOR THE YEAR ENDED 31.03.2023**

**Note 11: Short Term Loans and Advances**

Particulars	As at 31st March 2023
Advances	2,513,008.00
Advance to suppliers	126,920.00
Total	2,639,928.00

**Note 12: Other Current Assets**

Particulars	As at 31st March 2023
Advance to PD Rungta & Ors	1,734.48
Total	1,734.48

**Note 13: Other Income**

Particulars	As at 31st March 2023
Flat Cancellation Charges	20,000.00
Sundry Balance W/Off	944.00
Round Off	4.54
Total	20,948.54

**Note 13 : Other Expenses**

Particulars	As at 31st March 2023
Bank Charges	2,367.61
Filing Fees	1,116.52
Trade License	2,250.00
Total	5,734.13

*For TRUSTWORTHY NIRMAN LLP*

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Place - Kolkata

Date - 26.07.2023