

TRUSTWORTHY NIRMAN LLP
BALANCE SHEET AS AT 31.03.2024

(Amount in Hundreds)

Particulars		Notes	As at 31st March 2024	As at 31st March 2023
I.	EQUITY AND LIABILITIES			
1	Partners' Fund			
	(a) Partners' Capital			
	(i) Partner's Contribution	2	1,000.00	1,000.00
	(ii) Partner's Current Account	3	65,308.19	(394.40)
2	Non Current Liabilities			
	(a) Long Term Borrowings	4	131,697.91	131,697.91
	(b) Other Long Term Liabilities	5	11,888.60	168,230.13
3	Current Liabilities			
	(a) Trade Payables			
	- total outstanding dues of creditors other than micro, small and medium enterprises		13,336.73	6,088.00
	(b) Other Current Liabilities	6	3,147.68	5,966.86
	(c) Short term provisions	7	29,630.80	
	TOTAL		256,009.91	312,588.50
II.	ASSETS			
1	Non-Current Assets			
	(a) Non Current Investment	8	26,550.45	95,000.00
2	Current Assets			
	(a) Inventories	9	184,524.12	167,629.43
	(b) Cash & Bank Balances	10	5,271.90	23,542.45
	(c) Short Term Loans and Advances	11	-	26,399.28
	(d) Other Current Assets	12	39,663.44	17.34
	TOTAL		256,009.91	312,588.50
	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 R. K. Banka & Co.
Chartered Accountants
Firm Registration No. 320314E

For TRUSTWORTHY NIRMAN LLP

Panraj Poddar

Puja Rayga

Ratan Kumar Banka
Proprietor
Membership No. 055654
UDIN - 24055654BKFE0B8650
Place: Kolkata
Date: 31.03.2024

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TRUSTWORTHY NIRMAN LLP
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2024

(Amount in Hundreds)

Particulars		Notes	As at 31st March 2024	As at 31st March 2023
I.	Income			
	Revenue from operations	13	415,681.97	-
	Other income	14	8,290.75	209.49
II.	Expenditure			
	Cost of Goods Sold	15	328,407.62	-
	Other Expenses	16	231.70	57.34
III.	Profit before taxation (I-II)			
			95,333.39	152.14
	Current Tax	7	29,630.80	-
V	Profit after Taxation (III-IV)			
			65,702.59	152.14
	Net Profit Transferred to Partners Capital Account			
VI.			65,702.59	152.14
			65,702.59	152.14
	Significant Accounting Policies	1		

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 R. K. Banka & Co.
Chartered Accountants
Firm Registration No. 320314E

For TRUSTWORTHY NIRMAN LLP

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Ratan Kumar Banka
Proprietor
Membership No. 055654
UDIN - 24055654BKF60B8650
Place: Kolkata
Date: 31. 03. 2024

Panicos Poddar
Fuja Rungta

TRUSTWORTHY NIRMAN LLP
NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS A/C
FOR THE YEAR ENDED 31.03.2024

Note 2 : Partners' Fixed Capital A/c

Particulars	P/L Ratio (%)	Opening Capital	Addition during the year	Drawings during the year	(Rupees in Hundreds)	
					Closing Capital	
Pankaj Poddar Puja Rungta	50.00%	500.00	-	-	500.00	
	50.00%	500.00	-	-	500.00	
	100%	1,000.00	-	-	1,000.00	

Note 3 : Partners' Current Capital A/c

Particulars	P/L Ratio (%)	Opening Capital	Capital Introduced	Share Of Profit	Total	Drawing	(Rupees in Hundreds)	
							Closing Capital	
Pankaj Poddar Puja Rungta	50.00%	(197.20)	-	32,851.29	32,654.10	-	32,654.10	
	50.00%	(197.20)	-	32,851.29	32,654.10	-	32,654.10	
	100%	(394.40)	-	65,702.59	65,308.19	-	65,308.19	

Pankaj Poddar Puja Rungta

TRUSTWORTHY NIRMAN LLP
NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS A/C
FOR THE YEAR ENDED 31.03.2024

Note 4 : Long Term Borrowings

Particulars	(Amount in Hundreds)	
Particulars	As at 31st March 2024	As at 31st March 2023
Loan and advances from related party	116,712.41	126,212.41
Other loan and advances	14,985.50	5,485.50
Total	131,697.91	131,697.91

Note 5 : Other Long Term Liabilities

Particulars	(Amount in Hundreds)	
Particulars	As at 31st March 2024	As at 31st March 2023
Advance received against Flat	11,888.60	168,230.13
Total	11,888.60	168,230.13

Note 6: Other Current Liabilities

Particulars	(Amount in Hundreds)	
Particulars	As at 31st March 2024	As at 31st March 2023
Audit Fees Payable	50.00	-
GST Payable	2,922.26	5,796.30
TDS Payable	175.42	170.56
Total	3,147.68	5,966.86

Note 7 : Short Term Provision

Particulars	(Amount in Hundreds)	
Particulars	As at 31st March 2024	As at 31st March 2023
Provision for Tax (AY 2024-25)	29,630.80	-
Total	29,630.80	-

Note 8 :Non Current Investment

Particulars	(Amount in Hundreds)	
Particulars	As at 31st March 2024	As at 31st March 2023
Investment in Mutual Funds	26,550.45	95,000.00
Total	26,550.45	95,000.00

Note 9 :Inventories

Particulars	(Amount in Hundreds)	
Particulars	As at 31st March 2024	As at 31st March 2023
Stock in Trade	69,001.55	-
Work In Progress	115,522.57	167,629.43
Total	184,524.12	167,629.43

Note 10 : Cash & Bank Balances

Particulars	(Amount in Hundreds)	
Particulars	As at 31st March 2024	As at 31st March 2023
a. Balances with banks		
State Bank of India	3,947.47	338.55
Axis Bank	1,316.76	23,158.91
b. Cash in hand	7.67	45.00
Total	5,271.90	23,542.45

Note 11: Short Term Loans and Advances

Particulars	(Amount in Hundreds)	
Particulars	As at 31st March 2024	As at 31st March 2023
Advances		25,130.08
Advance to suppliers		1,269.20
Total		26,399.28

Panjab Post

Pija Rungta

(Amount in Hundreds)		
Particulars	As at 31st March 2024	As at 31st March 2023
Earnest Money Deposit	2,000.00	17.34
Other Receivables	4.98	
Advance to employee	100.00	
Advance to Suppliers	9,058.46	
Advance Tax (AY 2024-25)	28,500.00	
Total	39,663.44	17.34

(Amount in Hundreds)		
Particulars	As at 31st March 2024	As at 31st March 2023
Revenue from contract with Customer		
Sale of Residential Flat	415,681.97	
Total	415,681.97	-

(Amount in Hundreds)		
Particulars	As at 31st March 2024	As at 31st March 2023
Net gain on sale of investments	8,269.78	
Profit on Mutual Funds		
Other Non-Operating Income		200.00
Flat Cancellation Charges	20.51	
GST liability Written Off	0.40	9.44
Sundry Balance W/Off	0.06	0.05
Round Off		
Total	8,290.75	209.49

(Amount in Hundreds)		
Particulars	As at 31st March 2024	As at 31st March 2023
Cost of Residential Flat Sold	328,407.62	
Total	328,407.62	-

(Amount in Hundreds)		
Particulars	As at 31st March 2024	As at 31st March 2023
Audit Fees	50.00	
Bank Charges	41.39	23.68
Professional Tax	72.10	
Interest on TDS	12.13	
Puja Welfare	20.00	
Filing Fees	1.58	11.17
Trade License	34.50	22.50
Total	231.70	57.34

For R. K. Banka & Co.
 Chartered Accountants
 Firm Registration No. 320314E

Ratan Kumar Banka
 Proprietor
 Membership No. 055654
 UDIN - 24055654B1CF60B8650
 Place: Kolkata
 Date: 31.07.2024

For TRUSTWORTHY NIRMAN LLP
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