

**TRUSTWORTHY NIRMAL LLP**  
**BALANCE SHEET AS AT 31.03.2024**

(Amount in Hundreds)

Particulars		Notes	As at 31st March 2024	As at 31st March 2023
<b>I.</b>	<b><u>EQUITY AND LIABILITIES</u></b>			
<b>1</b>	<b><u>Partners' Fund</u></b>			
	<b>(a) Partners' Capital</b>			
	(i) Partner's Contribution	2	1,000.00	1,000.00
	(ii) Partner's Current Account	3	65,308.19	(394.40)
<b>2</b>	<b><u>Non Current Liabilities</u></b>			
	(a) Long Term Borrowings	4	131,697.91	131,697.91
	(b) Other Long Term Liabilities	5	11,888.60	168,230.13
<b>3</b>	<b><u>Current Liabilities</u></b>			
	(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	
	<b>TOTAL</b>		<b>256,009.91</b>	<b>312,588.50</b>
<b>II.</b>	<b><u>ASSETS</u></b>			
<b>1</b>	<b><u>Non-Current Assets</u></b>			
	(a) Non Current Investment	8	26,550.45	95,000.00
<b>2</b>	<b><u>Current Assets</u></b>			
	(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
	<b>TOTAL</b>		<b>256,009.91</b>	<b>312,588.50</b>
	Significant Accounting Policies	<b>1</b>	-	-

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

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

For TRUSTWORTHY NIRMAL LLP

Paniraj Poddar

Riya Rungta

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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.	<b><u>Income</u></b>			
	Revenue from operations	13	415,681.97	-
	Other income	14	8,290.75	209.49
			<b>423,972.72</b>	<b>209.49</b>
II.	<b><u>Expenditure</u></b>			
	Cost of Goods Sold	15	328,407.62	-
	Other Expenses	16	231.70	57.34
			<b>328,639.33</b>	<b>57.34</b>
III.	Profit before taxation (I-II)		95,333.39	152.14
IV.	Current Tax	7	29,630.80	-
V	Profit after Taxation (III-IV)		65,702.59	152.14
VI.	Net Profit Transferred to Partners Capital Account		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

Ratan Kumar Banka  
Proprietor  
Membership No. 055654  
UDIN - 24055654BKFB0B8650  
Place: Kolkata  
Date: 31.07.2024

For TRUSTWORTHY NIRMAN LLP

Paniraj Poddar  
Ruja Rungta

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

**Note 2 : Partners' Fixed Capital A/c**

(Rupees in Hundreds)

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

**Note 3 : Partners' Current Capital A/c**

(Rupees in Hundreds)

Particulars	P/L Ratio (%)	Opening Capital	Capital Introduced	Share Of Profit	Total	Drawing	Closing Capital
Pankaj Poddar	50.00%	(197.20)	-	32,851.29	32,654.10	-	32,654.10
Puja Rungta	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

<u>Note 4 : Long Term Borrowings</u>		(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

<u>Note 5 : Other Long Term Liabilities</u>		(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

<u>Note 6: Other Current Liabilities</u>		(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

<u>Note 7 : Short Term Provision</u>		(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	-

<u>Note 8 :Non Current Investment</u>		(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

<u>Note 9 :Inventories</u>		(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

<u>Note 10 : Cash &amp; Bank Balances</u>		(Amount in Hundreds)
Particulars	As at 31st March 2024	As at 31st March 2023
a. Balances with banks		338.55
State Bank of India	3,947.47	23,158.91
Axis Bank	1,316.76	
b. Cash in hand	7.67	45.00
Total	5,271.90	23,542.45

<u>Note 11: Short Term Loans and Advances</u>		(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

Panicaj Poddar      Ruja Rungta



(Amount in Hundreds)		
Note 12: Other Current Assets		
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	17.34
Total	39,663.44	

(Amount in Hundreds)		
Note 13: Revenue from operations		
Particulars	As at 31st March 2024	As at 31st March 2023
Revenue from contract with Customer	415,681.97	-
Sale of Residential Flat	415,681.97	
Total		

(Amount in Hundreds)		
Note 14: Other Income		
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	8,290.75	209.49
Total		

(Amount in Hundreds)		
Note 15: Cost of Goods Sold		
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)		
Note 16: Other Expenses		
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 - 240SS6S4BJCF6OB86SO  
Place: Kolkata  
Date: 31.07.2024

For TRUSTWORTHY NIRMAN LLP

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