

TRUSTWORTHY NIRMAN LLP
BALANCE SHEET AS AT 31.03.2025

(Amount in Hundreds)

| Particulars | Notes | As at 31st March 2025 | As at 31st March 2024 |
|--|-------|--------------------------|--------------------------|
| 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 | 64,901.67 | 65,308.19 |
| 2 Non Current Liabilities | | | |
| (a) Long Term Borrowings | 4 | 3,08,697.91 | 1,31,697.91 |
| (b) Other Long Term Liabilities | 5 | 2,38,905.85 | 11,888.60 |
| 3 Current Liabilities | | | |
| (a) Trade Payables | | | |
| - total outstanding dues of creditors other than micro, small and medium enterprises | 6 | 14,223.13 | 13,336.73 |
| (b) Other Current Liabilities | 7 | 1,271.71 | 3,147.68 |
| (c) Short term provisions | 8 | 330.72 | 29,630.80 |
| | TOTAL | | |
| | | 6,29,330.99 | 2,56,009.91 |
| II. ASSETS | | | |
| 1 Non-Current Assets | | | |
| (a) Property, Plant & Equipment and Intangible Assets | | | |
| i) Property, Plant and Equipment | 9 | 80.99 | - |
| (b) Non Current Investment | 10 | 30,000.00 | 26,550.45 |
| 2 Current Assets | | | |
| (a) Inventories | 11 | 5,91,630.25 | 1,84,524.12 |
| (b) Cash & Bank Balances | 12 | 1,095.30 | 5,271.90 |
| (c) Short Term Loans and Advances | 13 | 24.76 | - |
| (d) Other Current Assets | 14 | 6,499.69 | 39,663.44 |
| | TOTAL | | |
| Significant Accounting Policies | | 6,29,330.99 | 2,56,009.91 |

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

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Place: Kolkata
Date: 12.08.2025

TRUSTWORTHY NIRMAN LLP
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2025

| Particulars | | Notes | (Amount in Hundreds) | |
|---|-----------------------------|-------|-----------------------|-----------------------|
| I. | II. | | As at 31st March 2025 | As at 31st March 2024 |
| Income | | 15 | - | 4,15,681.97 |
| Revenue from operations | Other income | | 2,301.51 | 8,290.75 |
| Expenditure | | 17 | 2,301.51 | 4,23,972.72 |
| Cost of Goods Sold | Depreciation & Amortization | | - | 3,28,407.62 |
| Other Expenses | | | 54.000 | - |
| Profit before taxation (I-II) | | 18 | 1,216.52 | 231.70 |
| | | | 1,270.52 | 3,28,639.33 |
| Profit after Taxation (III-IV) | | 1 | 1,031.00 | 95,333.39 |
| Current Tax | Tax for earlier years | | 330.72 | 29,630.80 |
| | | 1 | 1,106.80 | (406.52) |
| Net Profit Transferred to Partners Capital Account | | | (406.52) | 65,702.59 |
| Significant Accounting Policies | | 1 | (406.52) | 65,702.59 |
| | | | (406.52) | 65,702.59 |

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: 12/08/2025

TRUSTWORTHY NIRMAN LLP
NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS A/C
FOR THE YEAR ENDED 31/03/2025

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 Act, 2008.

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) Sales comprise of sale of software licenses and service provided towards its support package. Claims and other adjustment, if any, are accounted for as and when they are finally determined.
- c) The accounts of certain Sundry Debtors and advances are subject to confirmation/reconciliation and adjustments, if any. The Management does not expect any material difference affecting the current year's financial statements.
- d) 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. FIXED ASSETS

- a) Fixed assets are stated at cost less accumulated depreciation. The cost of an asset comprises its purchase price and any direct attributable costs of bringing the assets to working condition for its intended use.
- b) The Depreciation on Fixed Assets being provided at Written Down Value Method based upon the rates prescribed under the Income Tax Act, 1961 read with Income Tax Rules, 1962.

5. PROVISION FOR TAXATION

- a) Current Tax is measured at the amount expected to be paid to the tax authorities using the applicable tax rates and tax laws.

6. CONTINGENCIES

- a) Loss contingencies arising from claims, litigation, assessment etc. are recorded when it is probable that a liability has been incurred, and the amount can be reasonably estimated.
- b) Contingent Liability - NIL

Panicaj Poddar

Reja Rungta

TRUSTWORTHY NIRMAN LLP
NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS A/C
FOR THE YEAR ENDED 31.03.2025

Note 2 : Partners' Fixed Capital A/c

| Particulars | P/L Ratio (%) | Opening Capital | (Rupees in Hundreds) | | |
|------------------------------|---------------|-----------------|--------------------------|--------------------------|-----------------|
| | | | Addition during the year | Drawings during the year | 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 | (Rupees in Hundreds) | | | | |
|------------------------------|---------------|-----------------|----------------------|-----------------|-----------|---------|-----------------|
| | | | Capital Introduced | Share Of Profit | Total | Drawing | Closing Capital |
| Pankaj Poddar Puja Rungta | 50.00% | 32,654.10 | - | (203.26) | 32,450.83 | - | 32,450.83 |
| | 50.00% | 32,654.10 | - | (203.26) | 32,450.83 | - | 32,450.83 |
| | 100% | 65,308.19 | - | (406.52) | 64,901.67 | - | 64,901.67 |

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 | As at 31st March 2025 | As at 31st March 2024 |
|--------------------------------------|-----------------------|-----------------------|
| Unsecured | | |
| Loan and advances from related party | 2,68,212.41 | 1,16,712.41 |
| Other loan and advances | 40,485.50 | 14,985.50 |
| Total | 3,08,697.91 | 1,31,697.91 |

Note 5 : Other Long Term Liabilities

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|-------------------------------|-----------------------|-----------------------|
| Advance received against Flat | 2,38,905.85 | 11,888.60 |
| Total | 2,38,905.85 | 11,888.60 |

Note 6: Trade payables

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|---|-----------------------|-----------------------|
| a) Total outstanding dues of micro, small and medium enterprises | - | - |
| b) Total outstanding dues of creditors other than micro, small and medium enterprises | 14,22,313 | 13,33,673 |
| Total | 14,22,313 | 13,33,673 |

Note 7: Other Current Liabilities

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|--------------------|-----------------------|-----------------------|
| Audit Fees Payable | 50.00 | 50.00 |
| GST Payable | 771.37 | 2,922.26 |
| Salary Payable | 395.00 | - |
| TDS Payable | 55.34 | 175.42 |
| Total | 1,271.71 | 3,147.68 |

Note 8: Short Term Provision

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|--------------------------------|-----------------------|-----------------------|
| Provision for Tax (AY 2024-25) | - | 29,630.80 |
| Provision for Tax (AY 2025-26) | 330.72 | |
| Total | 330.72 | 29,630.80 |

Note 10: Non Current Investment

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|----------------------------|-----------------------|-----------------------|
| Investment in Mutual Funds | 30,000.00 | 26,550.45 |
| Total | 30,000.00 | 26,550.45 |

Note 11: Inventories

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|------------------|-----------------------|-----------------------|
| Work In Progress | 5,91,630.25 | 1,84,524.12 |
| Total | 5,91,630.25 | 1,84,524.12 |

Note 12 : Cash & Bank Balances

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|------------------------|-----------------------|-----------------------|
| a. Balances with banks | | |
| State Bank of India | 761.85 | 3,947.47 |
| Axis Bank | 321.77 | 1,316.76 |
| b. Cash in hand | 11.67 | 7.67 |
| Total | 1,095.30 | 5,271.90 |

Note 13: Short Term Loans and Advances

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|----------------|-----------------------|-----------------------|
| TCS Receivable | 24.76 | - |
| Total | 24.76 | - |

Note 14: Other Current Assets

| Particulars | As at 31st March 2025 | As at 31st March 2024 |
|--------------------------|-----------------------|-----------------------|
| Earnest Money Deposit | 2,000.00 | 2,000.00 |
| Other Receivables | 19.07 | 4.98 |
| Advance to employee | 80.00 | 100.00 |
| Advance to Suppliers | 4,400.62 | 9,058.46 |
| Advance Tax (AY 2024-25) | - | 28,500.00 |
| Total | 6,499.69 | 39,663.44 |

Panigrahi 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 15: Revenue from operations

| Particulars | (Amount in Hundreds) | |
|--|-----------------------|-----------------------|
| | As at 31st March 2025 | As at 31st March 2024 |
| Revenue from contract with Customer | | |
| Sale of Residential Flat | - | 4,15,681.97 |
| Total | - | 4,15,681.97 |

Note 16: Other Income

| Particulars | (Amount in Hundreds) | |
|--|-----------------------|-----------------------|
| | As at 31st March 2025 | As at 31st March 2024 |
| Net gain on sale of investments | | |
| Profit on sale of Mutual Funds | 2,294.69 | - |
| Other Non-Operating Income | | |
| GST liability Written Off | - | 8,269.78 |
| Sundry Balance W/Off | - | 20.51 |
| Round Off | - | 0.40 |
| Total | 6.82 | 0.06 |
| | 2,301.51 | 8,290.75 |

Note 17: Cost of Goods Sold

| Particulars | (Amount in Hundreds) | |
|--------------------------------------|-----------------------|-----------------------|
| | As at 31st March 2025 | As at 31st March 2024 |
| Cost of Residential Flat Sold | - | 3,28,407.62 |
| Total | - | 3,28,407.62 |

Note 18: Other Expenses

| Particulars | (Amount in Hundreds) | |
|----------------------|-----------------------|-----------------------|
| | As at 31st March 2025 | As at 31st March 2024 |
| Audit Fees | - | 50.00 |
| Bank Charges | 202.36 | 41.39 |
| Electricity charges | 272.83 | - |
| Conveyance charges | 60.50 | - |
| Professional Tax | 25.00 | 72.10 |
| Legal charges | 5.00 | - |
| General Expenses | 584.90 | - |
| Interest on TDS | 1.48 | 12.13 |
| Puja Welfare | 12.96 | 20.00 |
| Filing Fees | 2.32 | 1.58 |
| Repair & Maintenance | 26.66 | - |
| TDS written off | 22.50 | 34.50 |
| Trade License | - | 231.70 |
| Total | 1,216.52 | |

For TRUSTWORTHY NIRMAN LLP

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Puja Gangta

Place: Kolkata
Date: 12.08.2025

TRUSTWORTHY NIRMAAN LLP

Schedule Forming Part of Financial Statement for the year ended 31st March 2025

Note- 9 Property, Plant and Equipment

| Sl No. | Particulars of Assets | Rate of Dep % | WDV as on 01-04-2024 | Addition: Used More Than 6 Months | Addition: Used Less Than 6 Months | Sale/ Disposal | Net Value | Amount of Dep | WDV as on 31-03-2025 |
|--------|-----------------------|---------------|----------------------|-----------------------------------|-----------------------------------|----------------|-----------|---------------|----------------------|
| 1 | Computer | | | | | | | | |
| | Printer | 40.00% | 0 | 13,499 | | | 13,499 | 5,400 | 8,099 |

Panikar Pandit *Piyu Ranjita*