

**TRUSTWORTHY NIRMAL LLP**  
**BALANCE SHEET AS AT 31.03.2025**

(Amount in Hundreds)

Particulars	Notes	As at 31st March 2025	As at 31st March 2024
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Partners' Fund</b>			
(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
<b>2 Non Current Liabilities</b>			
(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
<b>3 Current Liabilities</b>			
(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
<b>TOTAL</b>		<b>6,29,330.99</b>	<b>2,56,009.91</b>
<b>II. ASSETS</b>			
<b>1 Non-Current Assets</b>			
(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
<b>2 Current Assets</b>			
(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
<b>TOTAL</b>		<b>6,29,330.99</b>	<b>2,56,009.91</b>
Significant Accounting Policies			

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 NIRMAL LLP

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*Panraj Poddar*  
*Rupa Rungta*

Place: Kolkata  
Date: 12.08.2025

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

		(Amount in Hundreds)		
Particulars		Notes	As at 31st March 2025	As at 31st March 2024
I.	<b>Income</b>			
	Revenue from operations	15	-	4,15,681.97
	Other income	16	2,301.51	8,290.75
			<b>2,301.51</b>	<b>4,23,972.72</b>
II.	<b>Expenditure</b>			
	Cost of Goods Sold	17	-	3,28,407.62
	Depreciation & Amortization	9	54.000	-
	Other Expenses	18	1,216.52	231.70
			<b>1,270.52</b>	<b>3,28,639.33</b>
III.	Profit before taxation (I-II)		1,031.00	95,333.39
IV.	Current Tax		330.72	29,630.80
V	Tax for earlier years		1,106.80	
VI.	Profit after Taxation (III-IV)		(406.52)	65,702.59
VII.	Net Profit Transferred to Partners Capital Account		(406.52)	65,702.59
	Significant Accounting Policies	1	(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

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*Paniraj Podda*  
*Reja Rungta*

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

Paniraj Poddar  
Riya 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**

(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
	<b>100%</b>	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>1,000.00</b>

**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%	32,654.10	-	(203.26)	32,450.83	-	32,450.83
Puja Rungta	50.00%	32,654.10	-	(203.26)	32,450.83	-	32,450.83
	<b>100%</b>	<b>65,308.19</b>	<b>-</b>	<b>(406.52)</b>	<b>64,901.67</b>	<b>-</b>	<b>64,901.67</b>

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**

(Amount in Hundreds)

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

**Note 5 : Other Long Term Liabilities**

(Amount in Hundreds)

Particulars	As at 31st March 2025	As at 31st March 2024
Advance received against Flat	2,38,905.85	11,888.60
<b>Total</b>	<b>2,38,905.85</b>	<b>11,888.60</b>

**Note:6Trade 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
<b>Total</b>	<b>14 22,313</b>	<b>13,33 673</b>

**Note 7: Other Current Liabilities**

(Amount in Hundreds)

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
<b>Total</b>	<b>1,271.71</b>	<b>3,147.68</b>

**Note 8: Short Term Provision**

(Amount in Hundreds)

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	-
<b>Total</b>	<b>330.72</b>	<b>29,630.80</b>

**Note 10 :Non Current Investment**

(Amount in Hundreds)

Particulars	As at 31st March 2025	As at 31st March 2024
Investment in Mutual Funds	30,000.00	26,550.45
<b>Total</b>	<b>30,000.00</b>	<b>26,550.45</b>

**Note 11:Inventories**

(Amount in Hundreds)

Particulars	As at 31st March 2025	As at 31st March 2024
Work In Progress	5,91,630.25	1,84,524.12
<b>Total</b>	<b>5,91,630.25</b>	<b>1,84,524.12</b>

**Note 12 : Cash & Bank Balances**

(Amount in Hundreds)

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

**Note 13: Short Term Loans and Advances**

(Amount in Hundreds)

Particulars	As at 31st March 2025	As at 31st March 2024
TCS Receivable	24.76	-
<b>Total</b>	<b>24.76</b>	<b>-</b>

**Note 14: Other Current Assets**

(Amount in Hundreds)

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
<b>Total</b>	<b>6,499.69</b>	<b>39,663.44</b>

Panicoj Poddar  
Rupa 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	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	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	8,269.78
Other Non-Operating Income		
CST liability Written Off	-	20.51
Sundry Balance W/Off	-	0.40
Round Off	6.82	0.06
Total	2,301.51	8,290.75

**Note 17: Cost of Goods Sold**

Particulars	As at 31st March 2025	As at 31st March 2024
Cost of Residential Flat Sold		
Total	-	3,28,407.62
	-	3,28,407.62

**Note 18: Other Expenses**

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

For TRUSTWORTHY NIRMAN LLP

Pamraj Poddar

Riya Rungta

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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

Pankaj Poddar      Riya Rungta.