



# M. C. Jagwayan & Co.

Chartered Accountants

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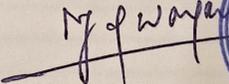
## AUDIT REPORT

We report that the audit of **M/S. NIRMALA DEVELOPERS** of P-916, Laketown Block-A, Kolkata-700089; [PAN: AARFN0495R] was conducted by us and we annex hereto a copy each of:

- a) the audited Profit and Loss Account for the year ended on 31<sup>st</sup> March, 2025;
- b) the audited Balance Sheet as at 31<sup>st</sup> March, 2025 and
- c) schedules annexed to the Profit and Loss Account and Balance Sheet.

In our opinion and to the best of our information and according to the explanations given to us, the particulars given are true and correct.

For and on behalf of:  
**M.C. Jagwayan & Co.**  
Chartered Accountants  
Firm Reg. No.: 309038E

  
**Nitin Jagwayan**  
Partner



Kolkata: The 15<sup>th</sup> day of September, 2025

M. No: 064282  
UDIN: 25064222 BMOAAD3726

**M/s. NIRMALA DEVELOPERS**

P-916, LAKE TOWN, BLOCK-A, KOLKATA-700089

**Balance Sheet as at 31 March, 2025**

Particulars	Note No.	As at 31 March, 2025	As at 31 March, 2024
		(Amounts in ₹)	(Amounts in ₹)
<b>A CAPITAL AND LIABILITIES</b>			
<b>1 Partners' funds</b>			
(a) Partners' Capital Account	2	2,85,44,709.08	(12,50,442.92)
(b) Reserves and surplus		-	-
		2,85,44,709.08	(12,50,442.92)
<b>2 Non-current liabilities</b>			
(a) Long-term borrowings	3	2,57,00,297.00	40,00,527.00
(b) Deferred tax liabilities (Net)		-	-
(c) Other long-term liabilities	4	1,50,00,000.00	-
(d) Long-term provisions		-	-
		4,07,00,297.00	40,00,527.00
<b>3 Current liabilities</b>			
(a) Short-term borrowings	5	2,99,247.00	-
(b) Trade payables			
i) Total outstanding dues of micro enterprises and small enterprises	6	1,13,18,620.00	1,27,99,815.84
ii) Total outstanding dues of creditors other than of micro enterprises and small enterprises			
(c) Other current liabilities	7	1,50,90,357.62	5,99,19,868.98
(d) Short-term provisions	8	25,09,402.00	-
		2,92,17,626.62	7,27,19,684.82
<b>TOTAL</b>		<b>9,84,62,632.70</b>	<b>7,54,69,768.90</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	49,78,309.15	2,54,513.15
(ii) Intangible Assets		-	-
(b) Non-current investments		-	-
(c) Deferred Tax assets (Net)		-	-
(d) Long-term loans and advances	10	-	2,30,244.00
(e) Other non-current assets	11	10,00,000.00	10,00,000.00
		59,78,309.15	14,84,757.15
<b>2 Current assets</b>			
(a) Current investments		-	-
(b) Inventories	12	8,99,73,761.96	6,76,51,646.27
(c) Trade receivables		-	-
(d) Cash and cash equivalents	13	9,88,407.77	23,59,141.68
(e) Short-term loans and advances	14	6,38,500.00	13,58,000.00
(f) Other current assets	15	8,83,653.82	26,16,223.80
		9,24,84,323.55	7,39,85,011.75
<b>TOTAL</b>		<b>9,84,62,632.70</b>	<b>7,54,69,768.90</b>
Summary of significant accounting policies			
The accompanying notes are an integral part of the financial statements	1 to 22	-	-

For M.C Jagwayan &amp; Co.

Chartered Accountants

FRN : - 309038E

*M. Jagwayan*  
  
 Nitin Jagwayan  
 Partner

Membership No : 064282

UDIN : 25064282 **BMOAAD3736**

Place : Kolkata

Date of Audit Report : **15 / 09 / 2025**

**M/s. NIRMALA DEVELOPERS**

P-916, LAKE TOWN, BLOCK-A, KOLKATA-700089

**Statement of Profit and Loss for the year ended 31 March, 2025**

Particulars	Note No.	As at 31 March,	As at 31 March,
		2025	2024
		(Amounts in ₹)	(Amounts in ₹)
<b>CONTINUING OPERATIONS</b>			
1 Revenue from operations (Gross)	16	7,04,23,928.00	1,98,110.00
Less: Excise duty		-	-
Revenue from operations (Net)		7,04,23,928.00	1,98,110.00
2 Other income	17	14,763.30	952.70
3 Total Income (1+2)		<b>7,04,38,691.30</b>	<b>1,99,062.70</b>
4 Expenses			
(a) Cost of materials consumed		5,63,73,936.26	4,46,19,127.73
(b) Purchases of stock-in-trade		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	18	(2,23,22,115.69)	(4,46,19,127.73)
(d) Employee benefits expense	19	11,21,989.78	6,99,596.37
(e) Finance costs	20	1,16,739.90	122.14
(f) Depreciation and amortisation expense	21	4,33,669.00	54,542.00
(g) Other expenses	22	1,02,51,938.05	29,59,127.89
Total expenses		<b>4,59,76,157.30</b>	<b>37,13,388.40</b>
5 Profit / (Loss) before Partners' Interest & Remuneration and Tax (3 - 4)		<b>2,44,62,534.00</b>	<b>(35,14,325.70)</b>
Interest to Partners		3,34,209.00	4,864.00
Remuneration to Partners		90,00,000.00	1,50,000.00
6 Profit/(Loss) Before Tax		<b>1,51,28,325.00</b>	<b>(36,69,189.70)</b>
7 Tax expense:			
(a) Current tax expense for current year		27,17,898.00	-
(b) Excess/Short provision of tax relating to earlier years		-	-
(c) Deferred tax		-	-
		27,17,898.00	-
8 Profit/(Loss) after Tax for the year		<b>1,24,10,427.00</b>	<b>(36,69,189.70)</b>
The accompanying notes are an integral part of the financial statements		1 to 22	

For M.C Jagwayan &amp; Co.

Chartered Accountants

FRN : - 309038E

*N. Jagwayan*  
Nitin Jagwayan  
Partner



Membership No : 064282

UDIN : 25064282 **BMDAAD3726**

Place : Kolkata

Date of Audit Report : **15 / 09 / 2025**

**M/s. NIRMALA DEVELOPERS**  
**P-916, LAKE TOWN, BLOCK-A, KOLKATA-700089**

**Note 1 : SIGNIFICANT ACCOUNTING POLICIES**

**1 GENERAL**

- a) The Financial Statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. The entity follows the mercantile system of accounting and recognises income and expenditure on an accrual basis except in case of significant uncertainties.
- b) Estimates and assumptions used in the preparation of the financial statements and disclosures are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements, which may differ from the actual results at a subsequent date.

**2 VALUATION OF INVENTORIES**

Work in progress are valued at cost . 'Cost' comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventory to the present location and condition. The cost formulae used is 'first in first out'.

**3 REVENUE RECOGNITION**

Revenue and Expenditure are generally accounted for on accrual basis as they are earned or incurred, Sale of goods is recognised on transfer of significant risks and rewards of ownership which is generally on the despatch of goods and are recognised net of discounts, rebates and Goods & Service Tax.

**4 PROPERTY PLANT & EQUIPMENT AND DEPRECIATION**

The concern has not been maintaining any Fixed Assets register. Hence, in this report, the written down value (WDV) of each block of asset as at the beginning of the preceding year has been taken as Gross Block as on that date.

Depreciation on the Fixed Assets have been provided on written down value basis as per the rates and basis provided in the Income Tax Rules, 1962.

**5 BORROWING COST**

Interest and other borrowing costs attributable to qualifying assets, are added to the cost of the qualifying asset, until such time as the assets are substantially ready for their intended use. Qualifying assets for capital of general borrowing costs are those that necessarily take more than one year or substantial period of time to get ready for their intended use.

**6 MICRO, SMALL AND MEDIUM ENTERPRISES**

The entity has been requesting all its vendors to provide their status under the Micro, Small and Medium Enterprises Development Act, 2006. The entity is unable to disclose details for vendors who have not confirmed their MSME status. Accordingly, the disclosures in this report have been made based on the information made available.

**7 CONFIRMATIONS**

Balances with suppliers, customers, Security Deposit and Loan Parties are subject to confirmations from them and also reconciliations, if any.

**8 CONTINGENT LIABILITIES**

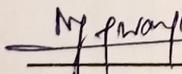
Contingent liabilities are usually not provided for unless it probable that the future outcomes may be materially detrimental to the interest of the concern.

There is no report of any contingencies and no material event occurred after the Balance Sheet date.

For M.C Jagwayan & Co.

Chartered Accountants

FRN : - 309038E



Nitin Jagwayan

Partner

Membership No : 064282

UDIN : 25064282 **BMOAAD3726**

Place : Kolkata

Date of Audit Report : **15 / 09 / 2025**



# M/s. NIRMALA DEVELOPERS

## Notes forming part of the financial statements

### Note 2 : Partners' Capital Account

Sr No	Name of Partners/Proprietor/owner	Share of Profit/Loss (%)	As at 1st April 2024 (Opening Balance)		Capital Introduced /contributed during the year	Withdrawals during the year	Interest for the year	Remuneration for the year	Share of Profit / (Loss) for the year	(Amounts in Rs)	
										As at 31st March 2025 (Closing Balance)	
1	Aayush Tekriwal	75%	-16,75,628.54	2,73,74,578.00	2,30,61,131.75	-3,65,527.00	67,50,000.00	93,07,820.25	1,83,30,110.97		
2	Mayuka Agarwal	25%	4,25,185.61	1,45,37,971.00	1,08,00,901.25	6,99,736.00	22,50,000.00	31,02,606.75	1,02,14,598.12		
	<b>Previous Year (PY)</b>		<b>-12,50,442.92</b>	<b>4,19,12,549.00</b>	<b>3,38,62,033.00</b>	<b>3,34,209.00</b>	<b>90,00,000.00</b>	<b>1,24,10,427.00</b>	<b>2,85,44,709.08</b>	<b>-12,50,442.92</b>	
			<b>26,46,945.19</b>	<b>1,19,21,391.59</b>	<b>1,22,53,454.00</b>	<b>4,864.00</b>	<b>1,50,000.00</b>	<b>-37,20,189.70</b>			



# M/s. NIRMALA DEVELOPERS

## Notes forming part of the financial statements

### Note 3 : Long Term Borrowings

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
<b>Secured</b>		
Car Loan from ICICI Bank	34,11,416.00	-
Less: Current Maturity of Debt disclosed under the head "Short Term Borrowings" (Note 5)	2,99,247.00	
	<b>31,12,169.00</b>	-
<b>Unsecured</b>		
Manoj Agarwal	13,48,630.00	12,17,175.00
Pradip Kumar Daruka	25,62,037.00	23,12,308.00
Priya Agarwal	3,48,798.00	3,14,800.00
Sushila Agarwal	1,73,118.00	1,56,244.00
Navsari Commodities Pvt Ltd	1,56,21,370.00	-
Dwarika Prasad Tekriwal	15,24,411.00	-
Dwarika Prasad Tekriwal (HUF)	10,09,764.00	-
	<b>2,25,88,128.00</b>	<b>40,00,527.00</b>
<b>Total</b>	<b>2,57,00,297.00</b>	<b>40,00,527.00</b>

Car Loan from ICICI Bank are secured by hypothecation of the Motor Car financed through the loan arrangements. It carries a fixed interest & is repayable in accordance with the terms & conditions stipulated in the agreement executed with the financial institution.

The unsecured loans are repayable on demand and there is no default in repayment.

### Note 4 : Other Long-Term Liabilities

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
Security Deposit from M/s. Ganesh Infraworld Ltd.	1,50,00,000.00	-
<b>Total</b>	<b>1,50,00,000.00</b>	-

### Note 5 : Short Term Borrowings

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
<b>Current Maturity of Long Term Borrowings</b>		
Car Loan from ICICI Bank	2,99,247.00	-
<b>Total</b>	<b>2,99,247.00</b>	-

Car Loan from ICICI Bank are secured by hypothecation of the Motor Car financed through the loan arrangements. It carries a fixed interest & is repayable in accordance with the terms & conditions stipulated in the agreement executed with the financial institution.



# M/s. NIRMALA DEVELOPERS

## Notes forming part of the financial statements

### Note 6 : Trade Payables

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
(a) Total outstanding dues of micro, small and medium enterprises		-
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	1,13,18,620.00	1,27,99,815.84
<b>Total</b>	<b>1,13,18,620.00</b>	<b>1,27,99,815.84</b>

### Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

Particulars	As at 31.03.2025	As at 31.03.2024
A. Unpaid amount to any supplier at the end of each accounting year:		
i. Principal	-	-
ii. Interest	-	-
<b>Total</b>	-	-
B. The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
C. The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
D. The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
E. The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-



# **M/s. NIRMALA DEVELOPERS**

## **Notes forming part of the financial statements**

### **Note 7 : Other Current Liabilities**

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
<b><u>Statutory Payables</u></b>		
TDS Payable	2,11,714.00	59,181.00
GST Payable-Forward Charge	5,57,969.62	1,46,581.22
GST Payable-Reverse Charge	43,200.00	-
<b><u>Expenses Payables</u></b>		
Electricity Charges Payable	6,308.00	4,872.00
Credit Card bill Payable	1,70,419.00	13,422.76
Salary Payable	43,000.00	61,000.00
Audit Fees Payable	36,000.00	9,900.00
<b><u>Other Payables</u></b>		
Advance from customers (as per details)	1,40,21,747.00	5,96,24,912.00
<b>Total</b>	<b>1,50,90,357.62</b>	<b>5,99,19,868.98</b>

### **Note 8 : Short Term Provisions**

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
Provision for Income Tax (Net of TDS Rs. 2,08,496 as at 31.03.2025)	25,09,402.00	-
<b>Total</b>	<b>25,09,402.00</b>	<b>-</b>



**M/s. NIRMALA DEVELOPERS**

**Notes forming part of the financial statements**

**Note 9 : Property, Plant and Equipment (For the Year)**

(Amounts in Rs)

Gross Block				
Property, Plant and Equipment	Balance as at 1st April,2024	Additions	Disposals	Balance as at 31st March,2025
<b>Tangible Assets</b>				
Bike	94,000.00	-	-	94,000.00
Inverter	60,116.52	-	-	60,116.52
Laptop	57,881.63	-	-	57,881.63
Mobile Phone	97,057.00	10,000.00	-	1,07,057.00
Motor Car (BYD)	-	51,47,465.00	-	51,47,465.00
<b>Total</b>	<b>3,09,055.15</b>	<b>51,57,465.00</b>	<b>-</b>	<b>54,66,520.15</b>

(Amounts in Rs)

Accumulated depreciation and impairment				Net Block	
Property, Plant and Equipment	Balance as at 1st April,2024	Depreciation expenses for the year	Eliminated on disposal of assets	Balance as at 31st March,2025	Balance as at 31st March,2024
<b>Tangible Assets</b>					
Bike	12,726.00	12,191.00	-	69,083.00	81,274.00
Inverter	9,017.00	7,665.00	-	43,434.52	51,099.52
Laptop	23,153.00	13,891.00	-	20,837.63	34,728.63
Mobile Phone	9,646.00	13,862.00	-	83,549.00	87,411.00
Motor Car (BYD)	-	3,86,060.00	-	47,61,405.00	-
<b>Total</b>	<b>54,542.00</b>	<b>4,33,669.00</b>	<b>-</b>	<b>49,78,309.15</b>	<b>2,54,513.15</b>

**Note 9 : Property, Plant and Equipment (For the Preceding Year)**

(Amounts in Rs)

Gross Block				
Property, Plant and Equipment	Balance as at 1st April,2023	Additions	Disposals	Balance as at 31st March,2024
<b>Tangible Assets</b>				
Bike	-	94,000.00	-	94,000.00
Bike	-	60,116.52	-	60,116.52
Inverter	-	57,881.63	-	57,881.63
Laptop	31,557.00	65,500.00	-	97,057.00
Mobile Phone	-	-	-	-
<b>Total</b>	<b>31,557.00</b>	<b>2,77,498.15</b>	<b>-</b>	<b>3,09,055.15</b>

(Amounts in Rs)

Accumulated depreciation and impairment				Net Block	
Gross Block	Balance as at 1st April,2023	Depreciation expenses for the year	Eliminated on disposal of assets	Balance as at 31st March,2024	Balance as at 31st March,2023
<b>Tangible Assets</b>					
Bike	-	12,726.00	-	81,274.00	-
Bike	-	9,017.00	-	51,099.52	-
Inverter	-	23,153.00	-	34,728.63	-
Laptop	-	9,646.00	-	87,411.00	31,557.00
Mobile Phone	-	54,542.00	-	2,54,513.15	31,557.00
<b>Total</b>	<b>-</b>	<b>54,542.00</b>	<b>-</b>	<b>2,54,513.15</b>	<b>31,557.00</b>



# M/s. NIRMALA DEVELOPERS

## Notes forming part of the financial statements

### Note 10 : Long Term Loans and Advances

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
Alok Dubey	-	15,000.00
Aanya Projects	-	1,64,000.00
TDS (Net of Provision of Tax Rs. Nil as at 31 March 2024)	-	51,244.00
<b>Total</b>	<b>-</b>	<b>2,30,244.00</b>

### Note 11 : Other Non-Current Assets

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
Security Deposit	10,00,000.00	10,00,000.00
<b>Total</b>	<b>10,00,000.00</b>	<b>10,00,000.00</b>

### Note 12 : Inventories

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
<b>Work in Progress</b>		
(a) WIP 36, S.A. Road	41,30,038.00	-
(b) WIP Bangur	2,13,14,843.11	1,250.00
(c) WIP Mali Land	2,16,349.00	-
(d) WIP Vimabasan	14,87,249.00	5,12,477.00
(e) WIP Orchid	6,28,25,282.85	6,71,37,919.27
(As valued and certified by the Partners of the Firm)		
<b>Total</b>	<b>8,99,73,761.96</b>	<b>6,76,51,646.27</b>

### Note 13 : Cash and cash equivalents

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
(a) Cash on hand (As certified by the Partners of the firm)	5,726.11	9,696.00
(b) Balances with bank		
(i) In current account with HDFC Bank	8,81,484.66	23,49,445.68
(ii) In current account with ICICI Bank	1,01,197.00	-
<b>Total</b>	<b>9,88,407.77</b>	<b>23,59,141.68</b>

### Note 14 : Short Term Loans and Advances

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
<b>Unsecured, considered good</b>		
Advance to Suppliers (as per details)	6,38,500.00	13,58,000.00
<b>Total</b>	<b>6,38,500.00</b>	<b>13,58,000.00</b>

### Note 15 : Other Current Assets

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
Cash seized by Income Tax Department	1,90,000.00	1,90,000.00
GST Paid in Advance	6,73,653.82	24,26,223.80
Salary Paid in Advance	20,000.00	-
<b>Total</b>	<b>8,83,653.82</b>	<b>26,16,223.80</b>



# M/s. NIRMALA DEVELOPERS

## Notes forming part of the financial statements

### Note 16 : Revenue from operations

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
(a) Sale of Products	7,04,23,928.00	-
(b) Sale of Services	-	-
(c) Other Operating Revenues	-	1,98,110.00
<b>Total</b>	<b>7,04,23,928.00</b>	<b>1,98,110.00</b>

### Note 17 : Other Income

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
Discount received	-	800.00
Miscellaneous Income	1,907.30	152.70
Sale of scrap	10,300.00	-
Interest on IT Refund	2,556.00	-
<b>Total</b>	<b>14,763.30</b>	<b>952.70</b>

### Note 18 : Changes in inventories of stock-in-trade

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
<u>Inventories at the beginning of the year</u>		
Stock-in-trade	6,76,51,646.27	2,30,32,518.54
<u>Inventories at the end of the year</u>		
Stock-in-trade	8,99,73,761.96	6,76,51,646.27
<b>Net (increase)/decrease</b>	<b>(2,23,22,115.69)</b>	<b>(4,46,19,127.73)</b>

### Note 19 : Employee Benefit Expenses

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
Salary to Staff	6,49,194.00	6,27,732.00
Staff Welfare Expenses	4,72,795.78	71,864.37
<b>Total</b>	<b>11,21,989.78</b>	<b>6,99,596.37</b>

### Note 20 : Finance Costs

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
Interest on Car Loan	1,10,716.00	-
Loan Processing Fees	5,900.00	-
Loan Stamp Duty	118.00	-
Bank Charges	5.90	122.14
<b>Total</b>	<b>1,16,739.90</b>	<b>122.14</b>

### Note 21 : Depreciation and Amortisation Expenses

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
Depreciation	4,33,669.00	54,542.00
<b>Total</b>	<b>4,33,669.00</b>	<b>54,542.00</b>



# M/s. NIRMALA DEVELOPERS

## Notes forming part of the financial statements

### Note 22 : Other Expenses

Particulars	31 March, 2025	31 March, 2024
	(Amounts in ₹)	(Amounts in ₹)
<b>Direct Expenses:</b>		
Freight Charges	-	45,142.00
<b>Statutory Expenses:</b>		
RERA Application charges	-	3,870.00
Udyam Registration charges	-	2,699.00
Trade Licence Fees	1,988.00	7,626.00
Professional Tax	300.00	300.00
Late fees on TDS	-	1,965.00
Interest on TDS	7.00	-
<b>Selling &amp; Distribution Expenses:</b>		
Sales Promotion	9,09,298.44	6,58,312.29
Brokerage	51,82,076.12	4,15,340.00
<b>Establishment Expenses:</b>		
Audit Fees	41,980.00	21,000.00
Professional Fees	6,70,440.00	9,000.00
Legal Expenses	1,36,900.00	2,98,500.00
Conveyance Expenses	41,358.23	15,795.56
General Expenses	4,21,937.76	2,99,502.09
Internet charges	11,316.00	6,601.00
Telephone Expenses	12,915.83	4,354.31
Software Expenses	5,133.00	26,550.00
Office Expenses	1,34,661.36	19,850.00
Office Rent	10,46,400.00	5,60,000.00
Electricity charges	64,512.00	72,748.00
Website Design charges	-	13,915.64
Printing & Stationary	17,216.00	15,633.00
Repair & Maintenance	351.00	-
Motor Car Expenses	12,378.00	-
Motor Car Insurance	1,52,975.00	-
Certificate Charges	2,500.00	-
Membership Charges	-	5,310.00
Traveling Expenses	13,85,294.31	4,55,114.00
<b>Total</b>	<b>1,02,51,938.05</b>	<b>29,59,127.89</b>



**M/s. NIRMALA DEVELOPERS**  
P-916, LAKE TOWN, BLOCK-A, KOLKATA-700089

**DETAILS OF CREDITORS FOR GOODS & EXPENSES**

Particulars	Amount
Balaji Traders	3,10,144.00
Bhola Ram Gurjar	86,500.00
R P Electrolutions	37,504.00
Canadian Crystalline (I) Pvt. Ltd	7,750.00
Chandana Santikari	4,20,726.00
Commerce Worth	2,94,084.00
Decagon Engineering Company(Bangur)	7,930.00
Dhariwal Marbles	4,14,394.00
Dip Glass House	29,700.00
D.L.Foundation- Orchid	1,65,429.00
Gouri Sankar Santikari	3,28,576.00
Hi-Tech Digital Graphics	7,977.00
Jai Mata Di Suppliers	79,567.00
Jai Mata Di Suppliers (Bangur)	1,46,160.00
Jay Jaagannath Udyog	3,17,500.00
Jay Jagannath Udyog (Bangur)	3,48,000.00
Jju Concrete (P) Ltd.	4,32,000.00
Kolors India Pvt Ltd	19,647.00
Mahima Paints & Varnish Pvt. Ltd.	1,57,024.00
Ma Sarvamangala Enterprise	14,136.00
Natasa Engineering	1,00,840.00
National Tile & Colour Industry	2,74,397.00
Nav Bharat Engineering Co.	95,935.00
Nav Nirman Infraventure	2,12,640.00
New Glass House	11,07,684.00
Poddar Builders-(2023-24)	20,93,800.00
Pratiti Enterprise	70,600.00
Premanchu Enterprise	10,539.00
Rabi Mukherjee	91,971.00
Rabi Mukherjee (Materials)	209.00
Rdc Concrete (India) Limited	1,94,600.00
Samir Chakraborty	2,57,840.00
Samir Chakraborty (Galaxy)	1,04,480.00
Shashwat Steels (Bangur)	12,47,148.00
Shree Bhagwati Electricals	2,395.00
Shree Bhagwati Electricals(Bangur)	290.00
S.M. Enterprise	1,39,542.00
Sourav Pradhan	2,27,700.00
Sresth Products Pvt Ltd	2,30,700.00
SS Infra Enterprise	2,98,578.00
Sudhir Mistri	10,400.00
Supal	14,711.00
Tirupati Global Trade Pvt Ltd	1,50,286.00
T.S. Builders	44,965.00
T.S. Builders (Bangur)	4,65,797.00
Ultratech Cement Limited	2,45,825.00
<b>Total</b>	<b>1,13,18,620.00</b>



**DETAILS OF ADVANCE FROM CUSTOMERS**

Particulars	Amount
Arati Rani Ghosh	8,00,000.00
Jagadish Chandra Barma Basunia	59,22,830.00
Nikhil Choudhary	1,00,000.00
Sweta Moona	1,00,111.00
Akash Saraya	10,00,000.00
Gaurav Kapoor	32,72,117.00
Rajarshi Muherjee	28,26,689.00
Total	1,40,21,747.00

**DETAILS OF ADVANCES TO SUPPLIERS**

Particulars	Amount
Anjan Ghosh	2,25,000.00
Subir Kumar Seal & Associates	13,500.00
Tapas Maity	4,00,000.00
Total	6,38,500.00

