

NIRMAN REAL ESTATE
ABHINANDAN APARTMRNT - B2, INDRAPRASTHA, JUNE BEDIA, BANKURA-722155
BALANCE SHEET AS AT 31ST MARCH' 2025

SCHEDULES		AS AT 31ST MARCH,2025		AS AT 31ST MARCH,2024	
		RS.	P.	RS.	P.
SOURCES OF FUND					
[1] PARTNER'S CAPITAL A/C	A				
[a] RAJA MUKHERJEE		13,15,605.39		20,68,223.00	
[b] SUBHAJIT MAJEE		13,15,605.38		20,68,223.00	
[2] SECURED LOAN	B	61,79,447.00		-	
[3] UNSECURED LOAN	C	1,33,53,001.00		1,31,53,001.00	
		<u>2,21,63,658.77</u>		<u>1,72,89,447.00</u>	
APPLICATIONS OF FUND					
[1] FIXED ASSETS	D	5,95,430.00		6,77,367.00	
[2] CURRENT ASSETS, LOANS AND ADVANCES					
[a] Current Assets					
[i] Work In Progress		69,60,636.00	21,21,820.00		
[ii] Material at Sites		1,10,377.84	2,27,615.00		
[iii] Cash in Hand		9,10,147.00	2,91,033.00		
[iv] Bank Balance	E	5,00,953.04	10,49,884.00		
[v] Sundry Debtors		-	4,90,511.00		
[vi] Other Current Assets	F	-	9,63,351.00		
[b] Loans & Advances	G	<u>2,51,52,901.00</u>	<u>1,79,19,759.86</u>		
		3,36,35,014.88	2,30,63,973.86		
Less :Current Liabilities	H	<u>1,20,66,786.11</u>	<u>64,51,893.86</u>		
Net Current Assets		2,15,68,228.77		1,66,12,080.00	
		<u>2,21,63,658.77</u>		<u>1,72,89,447.00</u>	

This is the Balance Sheet referred to in our Report of even date

For Sandip Ray & Associates
Chartered Accountants
FRN-333588E
UDIN : 26053188JWDAKN5197

Sandip Ray
(CA Sandip Ray)
Proprietor, M No- 053188
BA 207, Salt Lake City
Sector 1
Kolkata 700 064



Partner

Subjit Miah
NIRMAN REALESTATE
Partner

Dated : 06.01.2026

NIRMAN REAL ESTATE
ABHINANDAN APARTMRNT - B2, INDRAPRASTHA, JUNEEDIA , BANKURA-722155
SCHEDULES FORMING PART OF THE ACCOUNTS

	AS AT 31ST MARCH' 2025 Rs. P.	AS AT 31ST MARCH' 2024 Rs. P.
SCHEDULE -- B		
SECURED LOAN		
IDBI Bank	61,79,447.00	-
	<u>61,79,447.00</u>	<u>-</u>
SCHEDULE -- C		
UNSECURED LOAN		
Subhajeet Majee	31,03,000.00	31,03,000.00
Purple Picture	30,50,001.00	30,50,001.00
Anjali Dutta	43,00,000.00	36,00,000.00
Mukti Mukherjee	50,000.00	50,000.00
SaptaParna Dutta	10,00,000.00	10,00,000.00
Narayan Shee	3,00,000.00	3,00,000.00
Patra Lekha Narayan	10,00,000.00	15,00,000.00
Pinaki Dutta	5,50,000.00	5,50,000.00
	<u>1,33,53,001.00</u>	<u>1,31,53,001.00</u>
SCHEDULE -- D		
FIXED ASSETS		
As Annexed Separately	5,95,430.00	6,77,367.00
SCHEDULE -- E		
BANK BALANCES		
Hdfc c/a 59219841995810	4,65,667.68	9,95,282.00
HDFC c/a 59219841995811	35,285.36	54,602.00
	<u>5,00,953.04</u>	<u>10,49,884.00</u>
SCHEDULE - F		
OTHER CURRENT ASSETS		
TDS Receivable 21-22	-	1,780.00
Advance Tax (21-22)	-	1,50,000.00
Advance Tax (22-23)	-	80,000.00
Advannce Tax (23-24)	-	3,00,000.00
Self Assesment Tax (21-22)	-	81,571.00
Self Assesment Tax (22-23)	-	3,50,000.00
	<u>-</u>	<u>9,63,351.00</u>
SCHEDULE - G		
LOANS & ADVANCES		
Project Advance	15,00,000.00	30,00,000.00
Advance to Partner	2,18,09,677.00	11,10,510.00
Other Advances	18,43,224.00	1,38,09,249.86
	<u>2,51,52,901.00</u>	<u>1,79,19,759.86</u>
SCHEDULE -- H		
CURRENT LIABILITIES		
Audit Fees Payable	5,000.00	5,000.00
GST Payable	20,050.00	14,460.00
TDS Payable	-	86,791.00
Sundry Creditors	4,09,875.00	33,76,143.86
Advance against Flat	-	28,72,000.00
Advance from Related Concern	1,14,87,361.11	-
Other Liabilities	1,44,500.00	97,493.00
	<u>1,20,66,786.11</u>	<u>64,51,893.86</u>



NIRMAN REALESTATE

Partner

NIRMAN REAL ESTATE
ABHINANDAN APARTMRNT - B2, INDRAPRASTHA, JUNEEDIA , BANKURA-722155
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH' 2025

	SCHEDULES	FOR THE YEAR ENDED 31.03.2025		FOR THE YEAR ENDED 31.03.2024	
		RS.	P.	RS.	P.
I) INCOME					
Revenue Earned	I	1,85,61,743.07		3,47,37,086.00	
Other Income	J	-		13,707.00	
		1,85,61,743.07		3,47,50,793.00	
II) EXPENDITURE					
Cost of Construction	K	1,46,46,370.37		3,08,89,230.53	
Administrative Expenses	L	7,38,492.47		10,30,097.85	
Employee Emoluments	M	6,44,000.00		3,62,400.00	
Financial Expenses	N	44,564.00		-	
Depreciation		81,937.00		92,646.00	
		1,61,55,363.84		3,23,74,374.38	
III) NET PROFIT		24,06,379.23		23,76,418.62	
IV) APPROPRIATION OF PROFIT					
Salary to Partners					
Raja Mukherjee		3,00,000.00	3,00,000.00		
Subhajeet Majee		3,00,000.00	3,00,000.00		
				6,00,000.00	
Interest to Partners		4,96,380.00		2,83,200.00	
V) BALANCE OF PROFIT TRD. TO PARTNER'S CAPITAL ACCOUNT					
Raja Mukherjee		6,54,999.62	7,46,609.31		
Subhajeet Majee		6,54,999.62	7,46,609.31		
				13,09,999.24	14,93,218.62
		24,06,379.24		23,76,418.62	

This is the Balance Sheet referred to in our Report of even date

For Sandip Ray & Associates
Chartered Accountants
FRN-333588E
UDIN : 26053188JWDAKN5197

Sandip Ray

(CA Sandip Ray)
Proprietor, M No- 053188
BA 207, Salt Lake City
Sector 1
Kolkata 700 064



Partner

Dated : 06.01.2026

NIRMAN REALESTATE
Subjit
Partner

NIRMAN REAL ESTATE
ABHINANDAN APARTMRNT - B2, INDRAPRASTHA, JUNEEDIA , BANKURA-722155
SCHEDULES FORMING PART OF THE ACCOUNTS

	FOR THE YEAR ENDED 31.03.2025	FOR THE YEAR ENDED 31.03.2024
SCHEDULE - I		
REVENUE EARNED		
Sales	1,85,61,743.07	3,47,37,086.00
	<u>1,85,61,743.07</u>	<u>3,47,37,086.00</u>
SCHEDULE - J		
OTHER INCOME		
Misc Receipt	-	13,707.00
	<u>-</u>	<u>13,707.00</u>
SCHEDULE - K		
COST OF CONTSTRUCTION		
Opening Stock		
Work in Progress	21,21,820.00	64,29,978.00
Material at Sites	2,27,615.00	2,25,044.00
Project Expenses	1,93,67,949.21	2,65,83,643.53
	<u>2,17,17,384.21</u>	<u>3,32,38,665.53</u>
Closing Stock		
Work in Progress	69,60,636.00	21,21,820.00
Material at Sites	1,10,377.84	2,27,615.00
	<u>1,46,46,370.37</u>	<u>3,08,89,230.53</u>
SCHEDULE -- L		
ADMINISTRATIVE EXPENSES		
Accounting Charges	-	87,000.00
Audit Fees	-	5,000.00
Bank Charge	-	59.00
Advertisement & Business Promotion	2,02,531.00	3,21,084.00
Cleaning Charges	10,300.00	15,900.00
Communication & Internet	5,640.00	-
Donation & Subscription	2,15,005.00	1,87,621.00
Electric charges	2,42,810.00	-
General Expenses	34,457.16	25,382.00
Late Fees & Fine	2,790.00	2,020.45
Filing Fees	-	23,200.00
Fuel & Conveyance	-	16,200.00
Newspaper & Journal	1,767.00	1,998.00
Office Entertainment	9,533.00	34,094.88
Postage & Courier	190.00	115.00
Professional Tax	-	2,500.00
Printing & Stationery	10,590.00	28,784.52
Security Charges	-	1,85,600.00
Tiffin & Beverages	-	75,507.00
Travelling Expense	2,879.31	18,032.00
	<u>7,38,492.47</u>	<u>10,30,097.85</u>
SCHEDULE -- M		
EMPLOYEE EMOULMENTS		
Staff Salary & Bonus	6,44,000.00	3,62,400.00
	<u>6,44,000.00</u>	<u>3,62,400.00</u>
SCHEDULE -- N		
FINANCIAL EXPENSES		
Interest On Loan	44,564.00	-
	<u>44,564.00</u>	<u>-</u>



NIRMAN REALESTATE
Submit
Partner

NIRMAN REAL ESTATE
ABHINANDAN APARTMRNT - B2, INDRAPRASTHA, JUNEEDIA , BANKURA-722155

	FOR THE YEAR ENDED 31.03.2025		FOR THE YEAR ENDED 31.03.2024	
COST OF CONTSTRUCTION				
Opening Stock				
Work in Progress				
Kalyani Apartment (Pratap Bagan)	44,020.00		44,020.00	
Papree Apartment (School Danga)	-		18,84,733.00	
Patpur Project	2,77,800.00		2,77,800.00	
Serenity (Patap Bagan)	18,00,000.00	21,21,820.00	42,23,425.00	64,29,978.00
Material at Sites		2,27,615.00		2,25,044.00
Project Expenses				
Purchase	1,39,45,510.76		1,53,88,400.00	
Direct Expenses				
Architect Fees	2,00,000.00		2,00,000.00	
Assignment Fees	1,05,650.00		2,18,070.00	
Bhumipujan & Celebration Exp	-		95,483.00	
Carriage& Weighment Charges	12,940.00		1,23,865.00	
Civil Construction and Labour	43,63,700.00		61,08,644.00	
Commission & Brokerage	-		15,000.00	
Cost of Borewel & Pump	50,000.00		61,000.00	
Cost of Grill/ Shed Work	-		13,38,925.00	
Cost of Transformer & Electrical Installation	-		5,09,425.00	
Electricity Charges	-		1,74,146.00	
Installation of CCTV Camera	-		42,475.85	
Land Lord Rent & Maintenance	-		1,10,000.00	
Development & agreement Fee	7,500.00		-	
Loading & Unloading	1,300.00		6,120.00	
Material Shifting	1,02,090.00		-	
Misc Site Development	1,60,291.00		5,21,602.00	
Mutation & Khazna, Holding Charges	1,500.00		2,000.00	
Repair & Maintenance	87,324.00		55,761.00	
Sanction & Permission Fee	-		4,29,320.00	
Soil Test	-		20,000.00	
Security Charges	2,74,455.00		-	
Survey , Levling & Testing	65,000.00		6,000.00	
Consumable Stores	40,000.00		-	
Water Treatment Plant	-		43,000.00	
Discount Received	(9,311.55)		-	
Prior Period Adjustments	(40,000.00)		-	
Utility Cost				
Cost of Elevator	-		8,64,406.68	
Cost of Fire Equipments	-		2,50,000.00	
		1,93,67,949.21		2,65,83,643.53
		2,17,17,384.21		3,32,38,665.53
Closing Stock				
Work in Progress				
Kalyani Apartment (Pratap Bagan)	44,020.00		44,020.00	
Patpur Project	2,77,800.00		2,77,800.00	
Serenity (Patap Bagan)	18,00,000.00		18,00,000.00	
Ambika	48,38,816.00	69,60,636.00	-	21,21,820.00
Material at Sites		1,10,377.84		2,27,615.00
		1,46,46,370.37		3,08,89,230.53



NIRMAN REALESTATE
Submit with
Partner

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ABHINANDAN APARTMRNT - B2, INDRAPRASTHA, JUNEEDIA , BANKURA-722155
DESCRIPTION OF PARTNERS CAPITAL ACCOUNT
SCHEDULE - A

Particulars	Opening Capital as on 01.04.2024	Capital Introduction	Interest	Share of Profit	Drawings	TDS Adjusted	I.Tax Adj	Closing Capital as on 31.03.2025
Raja Mikherjee	20,68,223.00	-	2,48,190.00	6,54,999.62	10,70,054.93	890.00	5,84,862.30	13,15,605.39
Subhajit Majee	20,68,223.00	-	2,48,190.00	6,54,999.62	10,70,054.94	890.00	5,84,862.30	13,15,605.38
Total	41,36,446.00	-	4,96,380.00	13,09,999.24	21,40,109.87	1,780.00	11,69,724.60	26,31,210.77



NIRMAN REALESTATE

Subjit Majee
Partner

NIRMAN REAL ESTATE
ABHINANDAN APARTMRNT - B2, INDRAPRASTHA, JUNEEDIA , BANKURA-722155

Schedule - "D"

Sl. No.	Description	Rate of Dep.	W.D.V. as on 01.04.24	Addition/Deletion before six months	Addition/Deletion after six months	Total	Depreciation for the year	W.D.V. as on 31.03.25
A.	Plant & Machinery							
	Machinery	10%	3,504.00	-	-	3,504.00	350.00	3,154.00
	Air Conditioner	10%	54,255.00	-	-	54,255.00	5,426.00	48,829.00
			<u>57,759.00</u>	-	-	<u>57,753.00</u>	<u>5,776.00</u>	<u>51,983.00</u>
B.	Computer							
	Electric Equipment	40%	21,448.00	-	-	21,443.00	8,579.00	12,869.00
		40%	25,887.00	-	-	25,887.00	10,355.00	15,532.00
			<u>47,335.00</u>	-	-	<u>47,335.00</u>	<u>18,934.00</u>	<u>28,401.00</u>
C.	Furniture							
		10%	5,72,273.00	-	-	5,72,273.00	57,227.00	5,15,046.00
			<u>5,72,273.00</u>	-	-	<u>5,72,273.00</u>	<u>57,227.00</u>	<u>5,15,046.00</u>
	TOTAL		<u><u>6,77,367.00</u></u>	-	-	<u><u>6,77,367.00</u></u>	<u><u>81,937.00</u></u>	<u><u>5,95,430.00</u></u>



NIRMAN REALESTATE
S. Nitish
Partner