

**TRUSTWORTHY NIRMAN LLP**  
**BALANCE SHEET AS AT 31.03.2022**

Particulars		Notes	(Amount in Rs.)	
			As at 31st March 2022	As at 31st March 2021
<b>I. EQUITY AND LIABILITIES</b>				
<b>1 Partners' Capital</b>				
(a) Fixed Capital	2	100,000.00	100,000.00	
(b) Current Capital	3	(54,654.00)	(1,938.00)	
<b>2 Non Current Liabilities</b>				
(a) Long Term Borrowings	4	5,321,140.00	4,916,140.00	
<b>3 Current Liabilities</b>				
(a) Other Current Liabilities	5	48,550.00	-	
<b>TOTAL</b>			<b>5,415,036.00</b>	<b>5,014,202.00</b>
<b>II. ASSETS</b>				
<b>1 Non-Current Assets</b>				
(a) Investment	6	5,255,359.00	4,930,667.00	
<b>2 Current Assets</b>				
(a) Cash & Cash Equivalent	7	144,677.00	83,535.00	
(b) Other Current Assets	8	15,000.00	-	
<b>TOTAL</b>			<b>5,415,036.00</b>	<b>5,014,202.00</b>
Significant Accounting Policies		1		

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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Pamela Podda  
Ruja Rungta

Place - Kolkata  
Date - 19-06-2022

**TRUSTWORTHY NIRMAN LLP**  
**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2022**

(Amount in Rs.)

Particulars		Notes	As at 31st March 2022	As at 31st March 2021
I.	<u>Income</u>		-	-
	Other income		-	-
II.	<u>Expenditure</u>		52,716.00	1,438.00
	Other Expenses	9	52,716.00	1,438.00
III.	Profit before taxation (I-II)		(52,716.00)	(1,438.00)
IV.	Current Tax		-	-
V.	Profit after Taxation (III-IV)		(52,716.00)	(1,438.00)
VI.	Net Profit Transferred to Partners Capital Account		(52,716.00)	(1,438.00)
	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 TRUSTWORTHY NIRMAN LLP  
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Pankaj Poddar

Ruja Rungta

Place - Kolkata  
Date - 19-06-2022

**TRUSTWORTHY NIRMAN LLP**  
**NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS A/C**  
**FOR THE YEAR ENDED 31.03.2022**

**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) 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. CONTINGENCIES**

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

*Ruja Rungtae*  
*Pankaj Poddar*

TRUSTWORTHY NIRMAN LLP  
NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS A/C  
FOR THE YEAR ENDED 31.03.2022

Note 2 : Partners' Fixed Capital A/c

	P/L Ratio (%)	Opening Capital	Addition during the year	Drawings during the year	Closing Capital
Pankaj Poddar	50.00%	50,000.00	-	-	50,000.00
Puja Rungta	50.00%	50,000.00	-	-	50,000.00
	100%	100,000.00	-	-	100,000.00

Note 3 : Partners' Current Capital A/c

	P/L Ratio (%)	Opening Capital	Capital Introduced	Share Of Profit	Total	Drawing	Closing Capital
Pankaj Poddar	50.00%	(969.00)	-	(26,358.00)	(27,327.00)	-	(27,327.00)
Puja Rungta	50.00%	(969.00)	-	(26,358.00)	(27,327.00)	-	(27,327.00)
	100%	(1,938.00)	-	(52,716.00)	(54,654.00)	-	(54,654.00)

*Pankaj Poddar Puja Rungta*

**TRUSTWORTHY NIRMAN LLP**  
**NOTES FORMING PART OF BALANCE SHEET AND PROFIT AND LOSS A/C**  
**FOR THE YEAR ENDED 31.03.2022**

**Note 4 : Long Term Borrowings**

Particulars	As at 31st March 2022	As at 31st March 2021
Pankaj Poddar	2,666,000.00	2,461,000.00
Prashan Deep Rungta	300,000.00	300,000.00
Puja Rungta	1,655,140.00	1,455,140.00
Pushp Deep Rungta	700,000.00	700,000.00
<b>Total</b>	<b>5,321,140.00</b>	<b>4,916,140.00</b>

**Note 5: Other Current Liabilities**

Particulars	As at 31st March 2022	As at 31st March 2021
P.D.Rungta & Ors. HUF	48,550.00	-
<b>Total</b>	<b>48,550.00</b>	<b>-</b>

**Note 6 : Investment**

Particulars	As at 31st March 2022	As at 31st March 2021
Investment in Property		
Land	5,255,359.00	4,930,667.00
<b>Total</b>	<b>5,255,359.00</b>	<b>4,930,667.00</b>

**Note 7 : Cash & Cash Equivalent**

Particulars	As at 31st March 2022	As at 31st March 2021
a. Balances with banks		
Axis Bank	140,177.00	83,535.00
b. Cash in hand	4,500.00	-
<b>Total</b>	<b>144,677.00</b>	<b>83,535.00</b>

**Note 8: Other Current Assets**

Particulars	As at 31st March 2022	As at 31st March 2021
Advance to Subhasis Deb	15,000.00	-
<b>Total</b>	<b>15,000.00</b>	<b>-</b>

**Note 9 : Other Expenses**

Particulars	As at 31st March 2022	As at 31st March 2021
Bank Charges	1,416.00	1,298.00
Filing Fees	48,550.00	-
Misc. Expenses	500.00	-
Trade License	2,250.00	-
Interest on late payment of TDS	-	140.00
<b>Total</b>	<b>52,716.00</b>	<b>1,438.00</b>

For TRUSTWORTHY NIRMAN LLP

Pankaj Poddar<sup>P</sup>

Puja Rungta<sup>R</sup>

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Place - Kolkata  
Date - 19-06-2022