

**NIRMAN ASSOCIATES**  
**45F/1C MANICK BANDOPADHYAY SARANI**  
**KOLKATA : 700 040**

**PROFIT & LOSS ACCOOUNT**  
**For the year ended 31st March 2021**

<b>INCOME</b>		
Income from Sale of Flats	0.00	
Closing Work in Progress	150000.00	
		<b>150000.00</b>
<b>EXPENDITURE</b>		
Opening Work in Progress	0.00	
Purchase of Material	0.00	
Direct Project Expenses (Schedule : A)	150000.00	
Office and Administration Expenses (Schedule : B)	601.80	
		<b>150601.80</b>
 <b><u>Interest on Partners' Capital (8%)</u></b>		
Piya Roy	0.00	
Kuntala Dutta	0.00	0.00
 <b><u>Remuneration to Partners</u></b>		
Piya Roy	0.00	
Kuntala Dutta	0.00	0.00
<b>Profit before Tax</b>		-601.80
Provision for Income Tax		0.00
Distributable Profit		-601.80
 <b><u>Share of Profit</u></b>		
Piya Roy (1/2)	-301.00	
Kuntala Dutta (1/2)	-300.80	-601.80

**NIRMAN ASSOCIATES**

*Piya Roy*  
Partner

**NIRMAN ASSOCIATES**

*Kuntala Dutta*  
Partner

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**BALANCE SHEET**  
**As at 31st March 2021**

**Partners' Capital Account (Schedule : C)**

Piya Roy	355699.00	
Kuntala Dutta	405699.20	761398.20

**Unsecured Loan** 0.00

**Flat Advance** 0.00  
(Progress Payment from Buyer for Unfinished Projects)

**Current Liabilities**


Sundry Creditors	0.00	
Outstanding Liabilities	0.00	
Provision for Taxation	0.00	
TDS Payable	0.00	0.00
		<u>761398.20</u>

**CURRENT ASSETS, LOANS & ADVANCES**

Work-in-Progress	150000.00	
Cash at Bank	10398.20	
Cash in Hand	1000.00	161398.20
		<u>161398.20</u>

*Attested*

*Checked & found  
correct for books by  
01/01/2021*



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*Piya Roy*  
Partner

NIRMAN ASSOCIATES

*Kuntala Dutta*  
Partner

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**SCHEDULES TO FINANCIAL STATEMENT**

**Schedule A : Direct Project Expenses**

Shifting Rent for Project	50000.00
Payment to Lanlord	100000.00
	<u>150000.00</u>

**Schedule B : Office & Administrative Expenses**

Bank Charges	601.80
	<u>601.80</u>

**Schedule C : Partners Capital Account**

**Capital - Piya Roy**

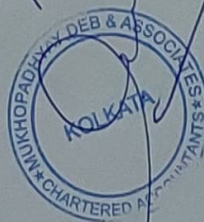
Opening Balance	0.00
Add : Introduced	356000.00
Add : Interest on Capital	0.00
Add : Remuneration	0.00
Less : Drawings	0.00
Add : Share of Profit	-301.00
	<u>355699.00</u>

**Capital - Kuntala Dutta**

Opening Balance	0.00
Add : Introduced	406000.00
Add : Interest on Capital	0.00
Add : Remuneration	0.00
Less : Drawings	0.00
Add : Share of Profit	-300.80
	<u>405699.20</u>

*Attested*

*Cleared & final  
as to Bus & etc  
01/01/2024*



**NIRMAN ASSOCIATES**

*Piya Roy*  
Partner

**NIRMAN ASSOCIATES**

*Kuntala Dutta*  
Partner