



# ARVIND R & ASSOCIATES

Chartered Accountants

Mercantile Building  
9/12, Lal Bazar Street  
Block-E, 3rd Floor, R. No. 7  
Kolkata - 700 001  
Off. Ph.: 095938-44441  
Mob. : 098304-97463  
E-mail : arvindagarwal.ca@gmail.com

## INDEPENDENT AUDITORS' REPORT

### TO THE MEMBERS OF NIRMAYAK BUILDERS PRIVATE LIMITED

#### Report on the Audit of the Financial Statements

##### **Opinion**

We have audited the accompanying financial statements of **NIRMAYAK BUILDERS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at **March 31st, 2023**, the Statement of Profit & Loss and the Cash Flow Statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023 and its financial performance and its cash flows for the year ended on that date.

##### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the other information. The other information comprises the Board's Report including its Annexures, but does not include the financial statements and our auditor's report thereon.

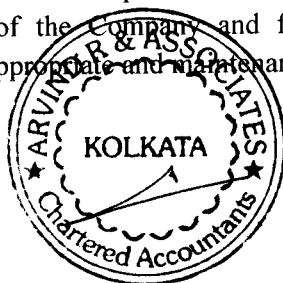
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

Based on the work we have performed, we conclude that there is no material misstatement of this other information, where we are required to report that fact. We have nothing to report in this regard.

##### **Management's responsibility for the financial statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate and maintenance of accounting policies; making judgments





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and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

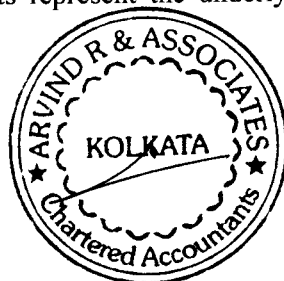
Those Board of Directors are also responsible for overseeing the company's financial reporting process.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.





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Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluation of the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

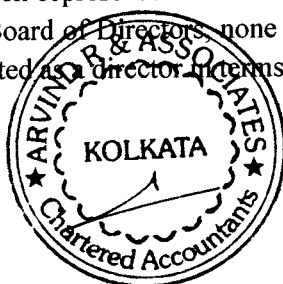
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## ***Report on Other Legal and Regulatory Requirements***

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, was not applicable to the Company during the previous year.
2. As required by Section 143(3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - (c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this report are in agreement with the books of accounts.
  - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - (e) On the basis of the written representations received from the directors as on 31<sup>st</sup> March, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2023, from being appointed as a director in terms of Section 164(2) of the Act.





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- (f) Since the Company's turnover as per last audited financial statements is less than ₹ 50 Crores and its borrowings from banks and financial institutions at any time during the year is less than ₹ 25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- (i) The Company does not have any pending litigations which would have impact on its financial position in its financial statements;
- (ii) The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.
- (iv) (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on the audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

Place : Kolkata

Date : 02.09.2023



For ARVIND R & ASSOCIATES  
Chartered Accountants  
FRN. 325681E

ARVIND AGARWAL, F.C.A.  
Proprietor

M. No. 062986

UDIN- 23062986BGRVAY6584

# **NIRMAYAK BUILDERS PRIVATE LIMITED**

CHANDMARIDANGA, BEHIND KALI MANDIR, BANKURA – 722 101

Email: nirdev13@gmail.com

CIN: U45309WB2016PTC217676

## **DIRECTORS' REPORT**

To,  
The Members,

Your Directors have pleasure in presenting their Annual Report on the business and operation of the company and audited Financial Statement for the financial year ended 31st March, 2023.

### **FINANCIAL RESULTS**

(₹ In Hundreds)

<b><u>Particulars</u></b>	<b>2022-23</b>	<b>2021-22</b>
Profit/(Loss) Before Finance Cost, Depreciation & Amortization Expense and Taxation	<b>30,411.63</b>	<b>53,702.24</b>
Less: Finance Cost	<b>5,143.88</b>	<b>4,013.75</b>
Less: Depreciation & Amortization Expense	<b>3,568.97</b>	<b>1,970.57</b>
<b>Profit/(Loss) before Tax</b>	<b>21,698.78</b>	<b>47,717.92</b>
Less: Provision for Tax	<b>6,651.01</b>	<b>12,522.07</b>
Add: Deferred Tax	<b>393.63</b>	<b>115.40</b>
<b>Profit/(Loss) after Tax</b>	<b>15,441.40</b>	<b>35,311.25</b>
Balance of Profit/(Loss) B/F	<b>76,613.17</b>	<b>41,301.93</b>
Less : Proposed Dividend & Tax thereon	-	-
<b>Balance carried to Balance Sheet</b>	<b>92,054.58</b>	<b>76,613.17</b>

### **RESERVE & SURPLUS**

Out of the total profit of ₹ 15,441.40 Hundred for the year, NIL amount is proposed to be transferred to the General Reserve.

### **RESULTS OF OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS**

The Company has reported total income of ₹ 4,17,497.05 Hundred for the current year as compared to ₹ 8,96,777.70 Hundred in the previous year. The Profit after tax for the year under review amounting to ₹ 15,441.40 Hundred in the current year as compared to ₹ 35,311.25 Hundred in the previous year.

### **CHANGE IN THE NATURE OF BUSINESS**

There is no Change in the nature of the business of the Company during the year.

### **EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS**

There have been no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of this report.

### **DIVIDEND**

To strengthen the financial position of the Company and to augment working capital your directors regret to declare any dividend.

# **NIRMAYAK BUILDERS PRIVATE LIMITED**

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## **MEETINGS**

Five meetings of the Board of Directors were held during the financial year.

## **DIRECTORS AND KEY MANAGERIAL PERSONNEL**

There was no change in directorship of the company during the year.

## **COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES**

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

## **CORPORATE SOCIAL RESPONSIBILITY**

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

## **RISK MANAGEMENT POLICY**

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

## **SUBSIDIARY, JOINT VENTURE AND ASSOCIATE COMPANY**

As on 31<sup>st</sup> March, 2023, the Company does not have any Subsidiary, Joint Venture and Associates Company.

## **SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS**

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

## **CHANGES IN SHARE CAPITAL**

The Company has not issued any shares during the year under review.

## **STATUTORY AUDITORS**

M/s. ARVIND R & ASSOCIATES, Chartered Accountants of 9/12, Lal Bazar Street, Kolkata-700 001, the Statutory Auditors of the Company retire at the forthcoming Annual General Meeting and eligible for re-appointment. They have confirmed their eligibility to the effect that their re-appointment, if made, would be within the prescribed limits under the Act and that they are not disqualified for re-appointment.

## **AUDITORS' REPORT**

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors' remarks in their report are self-explanatory and do not call for any future comments.

# **NIRMAYAK BUILDERS PRIVATE LIMITED**

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CIN: U45309WB2016PTC217676

## **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186**

During the year under review, the Company has not advanced any Loans or given Guarantees or made Investments.

## **DEPOSITS**

The Company has not invited or accepted any deposits from the public during the year ended March 31, 2023. There were no unclaimed or unpaid deposits as on March 31, 2023.

## **PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES**

No agreement was entered with related parties by the Company during the current year. All the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis. The Company presents all related party transactions before the Board specifying the nature, value, and terms and conditions of the transaction. Transactions with related parties are conducted in a transparent manner with the interest of the Company and Stakeholders as utmost priority.

Since all the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis, FORM AOC- 2 is not applicable to the Company.

## **CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO**

Since the Company has no such business activity during the year where the above aspects are relevant to the Company for the year under review.

## **TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND**

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

## **PARTICULARS OF EMPLOYEE**

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

## **DIRECTORS' RESPONSIBILITY STATEMENT**

As required under Section 134(5) of the Companies Act, 2013, the Directors confirm that: -

- a) In the preparation of annual accounts, the applicable accounting standards had been followed and that no material departures have been made from the same;
- b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31<sup>st</sup> March, 2023 and of the Profit and Loss Account of the Company for the year ended on that date.

# NIRMAYAK BUILDERS PRIVATE LIMITED

CHANDMARIDANGA, BEHIND KALI MANDIR, BANKURA – 722 101

Email: nirdev13@gmail.com

CIN: U45309WB2016PTC217676

- c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) The Directors had prepared the annual accounts on a going concern basis and
- e) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## ACKNOWLEDGEMENTS

Your Directors take this opportunity to place on record their appreciation and sincere gratitude to the Central Government, State Government and the Bankers to the Company for their valuable support and look forward to their continued co-operation in the years to come. Your Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day to day management.

**Place: Kolkata**

**For and on behalf of the Board of Directors**

**Date: 02.09.2023**

✓  
For,  
NIRMAYAK BUILDERS PVT. LTD.

*Chandrani Sengupta*  
Director

**Chandrani Sengupta**  
**(DIN- 03572283)**

✓  
For,  
NIRMAYAK BUILDERS PVT. LTD.

*Swapnanil Sengupta*  
Director

**Swapnanil Sengupta**  
**(DIN-07610038)**

✓  
*Swapnanil Sengupta*



# NIRMAYAK BUILDERS PRIVATE LIMITED

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

<u>PARTICULARS</u>	<u>FIGURES AS AT</u> <u>31.03.2023</u>	<u>FIGURES AS AT</u> <u>31.03.2022</u>
<i>( ₹ In Hundreds)</i>		
<b>A. <u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
(i) Net Profit before Tax and Extraordinary items	21,698.78	47,717.92
Adjustments for :		
Depreciation	3,498.97	1,900.57
Miscellaneous Expenses W/off	70.00	70.00
Interest Received	(5,304.95)	(5,653.17)
(ii) <i>Operating Profit before Working Capital Changes</i>	<u>19,962.80</u>	<u>44,035.32</u>
Adjustments for :		
(Increase) / Decrease in Inventories	(1,16,268.88)	2,34,469.98
(Increase) / Decrease in Trade Receivable	-	-
(Increase) / Decrease in Other Current Assets	38,967.99	51,410.81
Increase / (Decrease) in Short Term Borrowings	2,794.39	4,998.14
Increase / (Decrease) in Other Current Liabilities	82,854.06	(3,43,421.25)
(iii) <i>Cash generated from Operation</i>	<u>28,310.36</u>	<u>(8,507.01)</u>
Taxes Paid	(25,377.75)	-
<b>Net Cash Flow from Operating Activities (A)</b>	<u><u>2,932.62</u></u>	<u><u>(8,507.01)</u></u>
<b>B. <u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Purchase of Fixed Assets	-	(9,954.27)
Loan Given	-	-
Security Deposit Received	(624.59)	5,641.93
Interest Received	5,304.95	5,653.17
<b>Net Cash Flow from Investing Activities (B)</b>	<u><u>4,680.36</u></u>	<u><u>1,340.83</u></u>
<b>C. <u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Loan received during the year	(2,531.92)	7,376.98
Loan paid during the year	-	-
<b>Net Cash Flow from Financing Activities (C)</b>	<u><u>(2,531.92)</u></u>	<u><u>7,376.98</u></u>
<b>NET INCREASE / (DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	5,081.05	210.80
Opening Cash & Cash Equivalents	1,06,181.54	1,05,970.73
<b>Closing Cash &amp; Cash Equivalents (Note No - 12)</b>	<u><u>1,11,262.59</u></u>	<u><u>1,06,181.54</u></u>

### NOTES:

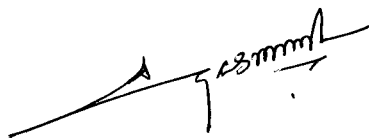
- The above Cash Flow Statement has been prepared under the Indirect method as set out in the Accounting Standard 3 on Cash Flow Statements prescribed under the Companies Act, 2013.
- Schedules referred to above form an integral part of the Cash Flow Statement.

This is the Cash Flow Statement referred to in our report of even date

For ARVIND R & ASSOCIATES

Chartered Accountants

FRN. 325681E



ARVIND AGARWAL, F.C.A

Proprietor

M.No. 062986

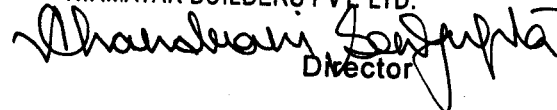
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For and on behalf of the Board

For,

NIRMAYAK BUILDERS PVT. LTD.



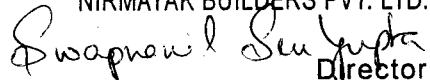
Director

Chandrani Sengupta

(DIN-03572283)

For,

NIRMAYAK BUILDERS PVT. LTD.



Director

Swapnanil Sengupta

(DIN-07610038)

Kolkata, the 2nd day of September, 2023

# NIRMAYAK BUILDERS PRIVATE LIMITED

## BALANCE SHEET AS AT 31ST MARCH, 2023

(₹ In Hundreds)

<u>PARTICULARS</u>	<u>NOTE NO.</u>	<u>FIGURES AS AT</u> <u>31.03.2023</u>	<u>FIGURES AS AT</u> <u>31.03.2022</u>
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	2	1,000.00	1,000.00
(b) Reserves and Surplus	3	92,054.58	76,613.17
<b>(2) Non-Current Liabilities</b>			
(a) Long -Term Borrowings	4	4,845.06	7,376.98
<b>(3) Current Liabilities</b>			
(a) Short -Term Borrowings	5	79,851.06	77,056.67
(b) Other Current Liabilities	6	3,28,297.68	2,45,443.62
(c) Short Term Provision	7	6,035.31	24,762.05
<b>TOTAL</b>		<b>5,12,083.69</b>	<b>4,32,252.50</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
<i>(a) Property, Plant and Equipment and Intangible Assets</i>			
(i) Property, Plant and Equipment	8	7,822.03	11,321.00
(b) Deferred Tax Assets (Net)		858.51	464.88
(c) Other Non-Current Assets	10	624.59	70.00
<b>(2) Current assets</b>			
(a) Inventories	11	3,00,387.22	1,84,118.34
(b) Cash and Cash Equivalents	12	1,11,262.59	1,06,181.54
(c) Other Current Assets	13	91,128.75	1,30,096.74
<b>TOTAL</b>		<b>5,12,083.69</b>	<b>4,32,252.50</b>

Significant Accounting Policies & Notes on Accounts. 1


The Note referred to above form an integral part of the Balance Sheet

In terms of our report of even date attached herewith

**For ARVIND R & ASSOCIATES**

Chartered Accountants

FRN. 325681E



**ARVIND AGARWAL, F.C.A.**

Proprietor

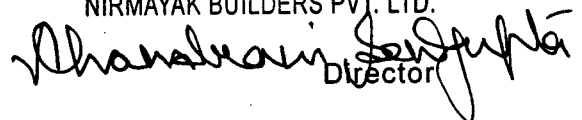
M.NO. 062986

UDIN-23062986BGRVAY6584



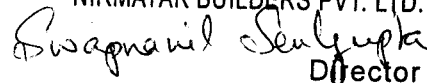
*For and on behalf of the Board*

For,  
NIRMAYAK BUILDERS PVT. LTD.

  
Director

**Chandrani Sengupta**  
(DIN-03572283)

For,  
NIRMAYAK BUILDERS PVT. LTD.

  
Director

**Swapnanil Sengupta**  
(DIN-07610038)

Kolkata, the 2nd day of September, 2023

# NIRMAYAK BUILDERS PRIVATE LIMITED

## PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

( ₹ In Hundreds)

<u>PARTICULARS</u>	<u>NOTE NO.</u>	<u>FIGURES AS AT</u> <u>31.03.2023</u>	<u>FIGURES AS AT</u> <u>31.03.2022</u>
I. Revenue from operations	14	4,12,192.10	8,91,124.20
II. Other Income	15	5,304.95	5,653.50
III. <b>Total Income (I +II)</b>		<b>4,17,497.05</b>	<b>8,96,777.70</b>
IV. <u>Expenses:</u>			
Cost of Material Consumed		3,06,639.28	3,13,612.19
Changes in inventories of Work-in-Progress	16	(1,16,268.88)	2,34,469.98
Employee benefit expense	17	35,781.17	33,034.14
Financial costs	18	5,143.88	4,013.75
Depreciation and amortization expenses	19	3,568.97	1,970.57
Other expenses	20	1,60,933.85	2,61,959.15
<b>Total Expenses</b>		<b>3,95,798.27</b>	<b>8,49,059.78</b>
V. Profit before exceptional and extraordinary items and tax (III - IV)		21,698.78	47,717.92
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		<b>21,698.78</b>	<b>47,717.92</b>
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		<b>21,698.78</b>	<b>47,717.92</b>
X. <u>Tax expense:</u>			
(1) Current tax		6,035.31	12,522.07
Add/Less: Short provision for earlier year		615.70	-
(2) Deferred tax		(393.63)	(115.40)
		<b>6,257.38</b>	<b>12,406.67</b>
XI. Profit(Loss) from the period from continuing operations (IX - X)		<b>15,441.40</b>	<b>35,311.25</b>
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		<b>15,441.40</b>	<b>35,311.25</b>
XVI. <u>Earning per equity share:</u>			
(1) Basic		154.41	353.11
(2) Diluted		154.41	353.11

Significant Accounting Policies & Notes on Accounts. 1

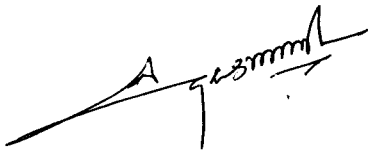
The Note referred to above form an integral part of the Profit & Loss Account

In terms of our report of even date attached herewith

**For ARVIND R & ASSOCIATES**

Chartered Accountants

FRN. 325681E



**ARVIND AGARWAL, F.C.A.**

Proprietor

M.NO. 062986

UDIN-23062986BGRVAY6584

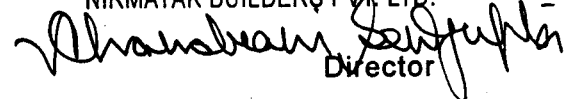
Kolkata, the 2nd day of September, 2023



*For and on behalf of the Board*

✓ For,

NIRMAYAK BUILDERS PVT. LTD.



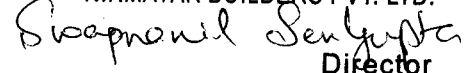
Director

*Chandrani Sengupta*

(DIN-03572283)

For,

NIRMAYAK BUILDERS PVT. LTD.



Director

*Swapnil Sengupta*

(DIN-07610038)

# NIRMAYAK BUILDERS PRIVATE LIMITED

## NOTE NO. - 1

### STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

#### A) SIGNIFICANT ACCOUNTING POLICIES

1) BASIS OF ACCOUNTING

The Company prepares its accounts on accrual basis, except otherwise stated, and materially comply with the requirements of the Companies Act, 2013 and the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India.

2) FIXED ASSETS

Fixed Assets are capitalised at acquisition cost after netting off GST, including directly attributable cost of bringing the assets to its working condition for the intended use.

3) DEPRECIATION

i) Depreciation on Fixed Assets is provided for on the basis of useful life of the assets prescribed in Schedule II to the Companies Act, 2013, with due regard to the change thereof time to time.

ii) Depreciation Fixed Assets added during the year, is provided on pro-rata basis with reference to the date of addition.

iii) Depreciation is not charged on the assets, the Written Down Value of which is below 5% of its original cost.

4) INVENTORIES

Stock of Work-in-progress is valued at Cost. Finished Goods are valued at Lower of cost of Production and Net Realisable Value (Excluding GST).

5) TAX ON INCOME

Current tax is determined as the amount of tax payable in respect of taxable income for the period. Deferred tax is recognised on timing differences between taxable & accounting income / expenditure that originates in one period and are capable of reversal in one or more subsequent period(s). Deferred tax assets is recognised on the basis of virtual / reasonable certainty about its realisability, as applicable.

6) CONTINGENT LIABILITIES

No provision has been made by Company towards contingent liabilities during the year under review.

7) RETIREMENT BENEFITS

The Company has no liability on account of Gratuity on the last date of the year.

#### B) NOTES ON ACCOUNTS

1) The previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary.

2) INFORMATION RELATING TO MICRO AND SMALL ENTERPRISES (MSEs):

The company has not received any memorandum from its suppliers claiming their status as Micro, Medium or Small Enterprises. Consequently the amount due to such party during the year is NIL.

3) STATEMENT OF ADDITIONAL INFORMATION

**a) Payment to Auditors**

Audit fees

<u>31.03.2023</u>	<u>31.03.2022</u>
300 Hundred	300 Hundred

**b) Managerial Remuneration**

To Director

<u>31.03.2023</u>	<u>31.03.2022</u>
18,000 Hundred	18,000 Hundred



## NIRMAYAK BUILDERS PRIVATE LIMITED

### 4) RELATED PARTY DISCLOSURES

#### Key Management Personnel

<u>Name</u>	<u>Relationship</u>
CHANDRANI SENGUPTA	Director
SWAPNANIL SENGUPTA	Director

5) Balances of Sundry Creditors, Sundry Debtors, Loans & Advances are subject to confirmation and reconciliation.

### 6) SEGMENT REPORTING

During the year under review, Segment Reporting as required under Accounting Standard -17 is not applicable to the company. There is no reportable geographical segment either.

7) Earning Per Share (EPS) has been calculated in terms of Accounting Standard 20 issued by the Institute of Chartered Accountants of India and the relevant disclosures are as follows :

	<u>31.03.2023</u>	<u>31.03.2022</u>
i) Profit after tax as per Profit & Loss Account (₹ in Hundreds)	15,441.40	35,311.25
ii) Weighted Average number of equity shares outstanding during the year (Nos. in Hundreds)	100.00	100.00
iii) Nominal Value of each equity share (in ₹)	10	10
iv) Basic Earning per share (in ₹)	154.41	353.11
v) Diluted Earning per share (in ₹)	154.41	353.11

8) The title deeds of Immovable Properties disclosed in the financial statements are held in the name of the Company.

9) The Company has not revalued its Property, Plant and Equipment during the year.

10) The Company has not granted any Loans and Advances in the nature of Loans to its promoters, directors, KMPs and the related parties.

11) The Company does not have any Capital Work-in-Progress (CWIP) during the year.

12) The Company does not have any Intangible Assets under development during the year.

13) As per information and explanation given by the management, the Company is not holding any Benami Property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988).

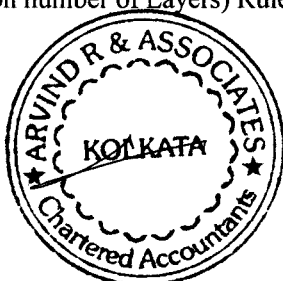
14) The Company has borrowings from Banks on the basis of security of Current Assets and quarterly statements of current assets filed by the Company with banks are in agreement with the books of accounts.

15) The Company has not been declared as a wilful defaulter by any Bank or Financial Institution or any other Lender.

16) The Company has not any transactions with Companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

17) The Company does not have any charges or satisfaction that is yet to be registered with Registrar of Companies beyond the statutory period.

18) The Company has not any subsidiary Company to comply the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.



## NIRMAYAK BUILDERS PRIVATE LIMITED

- 19) The Company has not any approved Scheme of Arrangements by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- 20) (A) The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities.  
(B) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party).
- 21) The Company does not have any transactions which is not recorded in the books of accounts as income during the year.
- 22) The Company is not covered under section 135 of the Companies Act, 2013, so the CSR activity is not applicable.
- 23) The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

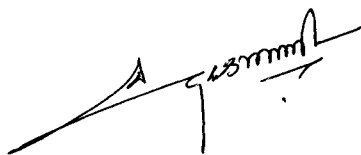
24) Details of Ratios:

Sl. No.	Ratio	Numerator	Denominator	As at 31.03.23	As at 31.03.22
(a)	<b>Current Ratio</b>	Current Assets	Current Liabilities	1.21	1.21
(b)	<b>Debt-Equity Ratio</b>	Total Debt	Shareholder's Equity	0.91	1.09
(c)	<b>Debt Service Coverage Ratio</b>	Earnings available for Debt Service	Debt Service	3.96	11.58
(d)	<b>Return on Equity Ratio</b>	Net Profits after Taxes	Average Shareholder's Equity	18.10%	58.89%
(e)	<b>Inventory Turnover Ratio</b>	Sales	Average Inventory	1.70	2.96
(f)	<b>Trade Receivable Turnover Ratio</b>	Net Credit Sales	Average Accounts Receivable	NA	NA
(g)	<b>Trade Payables Turnover Ratio</b>	Net Credit Purchases	Average Trade Payables	NA	NA
(h)	<b>Net Capital Turnover Ratio</b>	Net Sales	Working Capital	4.65	12.18
(i)	<b>Net Profit Ratio</b>	Net Profit	Net Sales	3.75%	3.96%
(j)	<b>Return on Capital Employed</b>	Earning before interest and taxes(EBIT)	Capital Employed	15.10%	31.92%
(k)	<b>Return on Investment</b>	Income generated from invested funds	Average invested funds in treasury investments	NA	NA

**For ARVIND R & ASSOCIATES**

Chartered Accountants

FRN. 325681E



**ARVIND AGARWAL, F.C.A**

Proprietor

M.NO. 062986

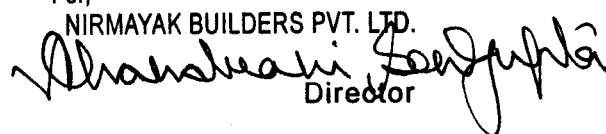
UDIN-23062986BGRVAY6584



*For and on behalf of the Board*

For,

NIRMAYAK BUILDERS PVT. LTD.



Director

*Chandrani Sengupta*  
(DIN-03572283)

For,

NIRMAYAK BUILDERS PVT. LTD.



Director

*Swapnanil Sengupta*  
(DIN-07610038)

Kolkata, the 2nd day of September, 2023

## NIRMAYAK BUILDERS PRIVATE LIMITED

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(j)	<b>Return on Capital Employed</b>	Earning before interest and taxes(EBIT)	Capital Employed	15.10%	31.92%
(k)	<b>Return on Investment</b>	Income generated from invested funds	Average invested funds in treasury investments	NA	NA

For ARVIND R & ASSOCIATES

Chartered Accountants

FRN. 325681E

For and on behalf of the Board

For,

NIRMAYAK BUILDERS PVT. LTD.

Director

Chandrani Sengupta  
(DIN-03572283)

For,

NIRMAYAK BUILDERS PVT. LTD.

Director

Swapnanil Sengupta  
(DIN-07610038)

ARVIND AGARWAL, F.C.A

Proprietor

M.NO. 062986

UDIN-23062986BGRVAY6584



Kolkata, the 2nd day of September, 2023

# NIRMAYAK BUILDERS PRIVATE LIMITED

## NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2023

	<u>FIGURES AS AT</u> <u>31.03.2023</u>	<u>FIGURES AS AT</u> <u>31.03.2022</u>
<i>( ₹ In Hundreds)</i>		
<b>NOTE NO. - 2</b>		
<b>SHARE CAPITAL</b>		
Authorised 1,00,000 (P.Y. 1,00,000) Equity Share of ₹ 10 each	<u>10,000.00</u>	<u>10,000.00</u>
Issued, Subscribed and Paid-up 10,000 (P.Y. 10,000) Equity Share of ₹ 10 each	<u>1,000.00</u>	<u>1,000.00</u>
(a) <b>Reconciliation of Number of Equity shares:</b>		
As at the beginning of the year	10,000	10,000
Add : Issued during the year	-	-
As at the end of the year	<u>10,000</u>	<u>10,000</u>

(b) **Rights, Preferences and Restrictions attached to shares:**

The company has one class of equity shares having a par value of Rs. 10/- per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company in proportion to their shareholding.

(c) **Details of Shareholders and there holding more than 5% of Equity Shares.**

<u>Name of the Shareholder</u>	<u>As at 31.03.2023</u>		<u>As at 31.03.2022</u>	
	<u>% of Holding</u>	<u>No. of Shares</u>	<u>% of Holding</u>	<u>No. of Shares</u>
CHANDRANI SENGUPTA	50.00	5,000	50.00	5,000
SWAPNANIL SENGUPTA	50.00	5,000	50.00	5,000

(d) **Dislosure of Shareholding of Promoters :**

<u>Name of the Promoter</u>	<u>No. of Shares</u>	<u>% of Holding</u>	<u>% Change during the year</u>
CHANDRANI SENGUPTA	5,000	50.00	0.00
SWAPNANIL SENGUPTA	5,000	50.00	0.00

**NOTE NO. - 3**

**RESERVE & SURPLUS**

**Profit & Loss Account**

Balance as per Last Account	76,613.17	41,301.93
Transfer from/ (to) Profit & Loss Account	15,441.40	35,311.25
Balance carried forward	<u>92,054.58</u>	<u>76,613.17</u>
	<u>92,054.58</u>	<u>76,613.17</u>

**NOTE NO. - 4**

**LONG-TERM BORROWINGS**

**SECURED:**

Axis Bank Car Loan	4,845.06	7,376.98
	<u>4,845.06</u>	<u>7,376.98</u>





# NIRMAYAK BUILDERS PRIVATE LIMITED

## NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2023

	<u>FIGURES AS AT</u> <u>31.03.2023</u>	<u>FIGURES AS AT</u> <u>31.03.2022</u>
<b>NOTE NO. - 5</b>		
<b>SHORT-TERM BORROWINGS</b>		
<b>SECURED</b>		
SBI O/D A/c	79,851.06	77,056.67
	<u>79,851.06</u>	<u>77,056.67</u>
<b>NOTE NO. - 6</b>		
<b>OTHER CURRENT LIABILITIES</b>		
Creditors for Expenses	26,102.41	26,244.86
Duties & Taxes	710.37	696.77
Advance against Flat Booking from Customer	3,01,484.89	2,18,501.99
	<u>3,28,297.68</u>	<u>2,45,443.62</u>
<b>NOTE NO. - 7</b>		
<b>SHORT TERM PROVISIONS</b>		
Provision for Taxation	<u>6,035.31</u>	<u>24,762.05</u>
<b>NOTE NO. - 8</b>		
<b>PROPERTY, PLANT &amp; EQUIPMENT AND INTANGIBLE ASSETS</b>		
(a) Property, Plant and Equipment (As per Separate Sheet Attached)	7,822.03	11,321.00
	<u>7,822.03</u>	<u>11,321.00</u>
<b>NOTE NO. - 10</b>		
<b>OTHER NON-CURRENT ASSETS</b>		
Security Deposit with Bma Stainless Limited	624.59	-
Preliminary Expenses (To the extent not written off)	-	70.00
	<u>624.59</u>	<u>70.00</u>
<b>NOTE NO. - 11</b>		
<b>INVENTORIES</b>		
(As taken, valued and certified by the management)		
Work-In-Progress	3,00,387.22	1,84,118.34
	<u>3,00,387.22</u>	<u>1,84,118.34</u>



**NIRMAYAK BUILDERS PRIVATE LIMITED**

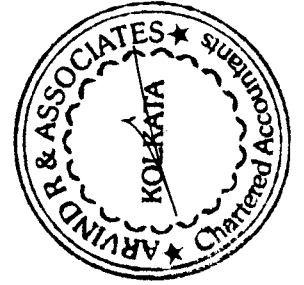
**DEPRECIATION ON FIXED ASSETS AS PER THE COMPANIES ACT, 2013 FOR THE YEAR ENDED 31ST MARCH, 2023**

**NOTE NO. - 8**

**PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS**

Particulars	Useful Life	Cost as on 01.04.2022	Addition during the year	Gross Block		Total as on 31.03.2023	Up to 31.03.2022	Depreciation		Net Block	
				Deduction during the year	Deduction during the year			For the year	Total as on 31.03.2023	As on 31.03.2023	As on 31.03.2022
Computer	3 Years	653.86	-	-	653.86	621.17	-	621.17	32.69	32.69	32.69
Air Conditioner	10 Years	1,425.78	-	-	1,425.78	975.48	116.58	1,092.06	333.72	333.72	450.30
Furniture & Fixture	10 Years	951.22	-	-	951.22	619.68	85.83	705.51	245.71	245.71	331.54
CCTV Camera	10 Years	751.70	-	-	751.70	474.17	71.85	546.02	205.68	205.68	277.53
Cycle	10 Years	38.40	-	-	38.40	26.57	3.06	29.63	8.77	8.77	11.83
Television	10 Years	174.06	-	-	174.06	93.11	20.96	114.07	59.99	59.99	80.95
Tata ACE	8 Years	3,652.86	-	-	3,652.86	2,504.46	358.65	2,863.11	789.75	789.75	1,148.40
Epson Printer	3 Years	145.00	-	-	145.00	34.88	69.55	104.43	40.57	40.57	110.12
Motor Car (Kiger RXZ)	8 Years	9,809.27	-	-	9,809.27	931.62	2,772.49	3,704.11	6,105.16	6,105.16	8,877.65
		<b>17,602.14</b>	<b>-</b>	<b>-</b>	<b>17,602.14</b>	<b>6,281.14</b>	<b>3,498.97</b>	<b>9,780.11</b>	<b>7,822.03</b>	<b>7,822.03</b>	<b>11,321.00</b>
<i>Previous year</i>		<b>7,647.87</b>	<b>9,954.27</b>	<b>-</b>	<b>17,602.14</b>	<b>4,380.57</b>	<b>1,900.57</b>	<b>6,281.14</b>	<b>11,321.00</b>		

For,  
NIRMAYAK BUILDERS PVT. LTD.  
*Shanbhavi Sen Gupta*  
Director



For,  
NIRMAYAK BUILDERS PVT. LTD.  
*Souagnish Sen Gupta*  
Director

# NIRMAYAK BUILDERS PRIVATE LIMITED

## NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2023

	<i>( ₹ In Hundreds)</i>	
	<u>FIGURES AS AT</u>	<u>FIGURES AS AT</u>
	<u>31.03.2023</u>	<u>31.03.2022</u>
<b><u>NOTE NO. - 12</u></b>		
<b><u>CASH &amp; CASH EQUIVALENTS</u></b>		
<u>BALANCE WITH BANK</u>	1,280.81	384.66
<u>CASH IN HAND</u>	1,112.79	1,702.34
<i>(As Certified by the management)</i>		
<b><u>OTHER CASH EQUIVALENTS</u></b>		
Fixed Deposit with State Bank of India	1,08,868.99	1,04,094.54
	<u>1,11,262.59</u>	<u>1,06,181.54</u>

## **NOTE NO. - 13**

### **OTHER CURENT ASSETS**

*(Recoverable in Cash or in kind or for value to be received)*

Duties & Taxes	4,530.50	22,510.35
Advance for Land for Flat Construction	84,198.25	1,05,186.39
Other Advances	2,400.00	2,400.00
	<u>91,128.75</u>	<u>1,30,096.74</u>



# NIRMAYAK BUILDERS PRIVATE LIMITED

## NOTE FORMING PART OF THE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

	<u>FIGURES AS AT</u> <u>31.03.2023</u>	<u>FIGURES AS AT</u> <u>31.03.2022</u>
<i>( ₹ In Hundreds)</i>		
<b><u>NOTE NO. - 14</u></b>		
<b><u>REVENUE FROM OPERATIONS</u></b>		
Sales of Products	4,12,192.10	8,91,124.20
	<b>4,12,192.10</b>	<b>8,91,124.20</b>
	<b>4,12,192.10</b>	<b>8,91,124.20</b>
<b><u>NOTE NO. - 15</u></b>		
<b><u>OTHER INCOME</u></b>		
Discount Received	-	0.33
Interest on FD	5,304.95	5,653.17
	<b>5,304.95</b>	<b>5,653.50</b>
	<b>5,304.95</b>	<b>5,653.50</b>
<b><u>NOTE NO. - 16</u></b>		
<b><u>CHANGE IN INVENTORIES OF STOCK-IN-TRADE</u></b>		
Opening Stock of W.I.P.	1,84,118.34	4,18,588.32
Less: Closing Stock of W.I.P.	3,00,387.22	1,84,118.34
	<b>(1,16,268.88)</b>	<b>2,34,469.98</b>
	<b>(1,16,268.88)</b>	<b>2,34,469.98</b>
<b><u>NOTE NO. - 17</u></b>		
<b><u>EMPLOYEE BENEFIT EXPENSES</u></b>		
Salary & Wages	16,606.97	14,213.64
Director Remuneration	18,000.00	18,000.00
Bonus	1,174.20	820.50
	<b>35,781.17</b>	<b>33,034.14</b>
	<b>35,781.17</b>	<b>33,034.14</b>
<b><u>NOTE NO. - 18</u></b>		
<b><u>FINANCIAL COSTS</u></b>		
Interest on OD A/c	4,682.25	3,871.97
Interest on Car Loan	447.68	121.88
Interest on Statutory Dues	13.95	19.90
	<b>5,143.88</b>	<b>4,013.75</b>
	<b>5,143.88</b>	<b>4,013.75</b>
<b><u>NOTE NO. - 19</u></b>		
<b><u>DEPRECIATION AND AMORTIZATION EXPENSES</u></b>		
Depreciation	3,498.97	1,900.57
<u>Miscellaneous Expenses W/off</u>		
Preliminary Expenses written off	70.00	70.00
	<b>3,568.97</b>	<b>1,970.57</b>
	<b>3,568.97</b>	<b>1,970.57</b>



# NIRMAYAK BUILDERS PRIVATE LIMITED

## NOTE FORMING PART OF THE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

( ₹ In Hundreds)

FIGURES AS AT

31.03.2023

FIGURES AS AT

31.03.2022

### NOTE NO. - 20

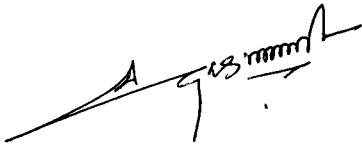
#### OTHER EXPENSES

Direct Expenses	63,851.33	1,41,829.87
Labour Contractor	73,332.52	1,03,212.11
Consultancy Charges	4,444.40	250.00
Freight Charges	2,859.14	-
Fooding Expenses	312.30	84.21
Advertisement Expenses	2,258.84	9,100.03
Electricity Charges	3,623.42	1,600.28
Fuel Expenses	456.00	297.80
Rent Paid	2,400.00	2,400.00
Professional Charges	295.00	295.00
Statutory Audit Fees	180.00	180.00
Tax Audit Fess	120.00	120.00
Office Expenses	301.14	287.53
Travelling & Conveyance	249.58	218.65
Bank Charges	118.51	72.67
Repairs & Maintenance	130.00	140.00
Subscription & Donation	684.20	360.00
Printing & Stationery	437.74	178.20
Professional Tax	25.00	25.00
Telephone & Internet Charges	94.23	51.92
Insurance Charges	384.56	441.10
Security Charges	3,136.36	401.20
Misc. Expenses	328.58	201.08
Puja Expenses	390.00	212.50
Discount Allowed	521.00	-
	<u>1,60,933.85</u>	<u>2,61,959.15</u>

**For ARVIND R & ASSOCIATES**

Chartered Accountants

FRN. 325681E



**ARVIND AGARWAL, F.C.A.**

Proprietor

M.NO. 062986

UDIN-23062986BGRVAY6584



*For and on behalf of the Board*

✓  
For,

NIRMAYAK BUILDERS PVT. LTD.

*Chandrani Sengupta*  
Director

Chandrani Sengupta

(DIN-03572283)

✓  
For,

NIRMAYAK BUILDERS PVT. LTD.

*Swapnanil Sengupta*  
Director

Swapnanil Sengupta

(DIN-07610038)

Kolkata, the 2nd day of September, 2023

# NIRMAYAK BUILDERS PRIVATE LIMITED

## DETAILS OF ACCOUNT AS ON 31ST MARCH, 2023

<u>BALANCE SHEET ITEMS</u>	<u>( ₹ In Hundreds)</u> <u>AMOUNT</u>
<b><u>CREDITORS FOR EXPENSES</u></b>	
For Expenses	24,881.52
Salary Payable	920.89
Audit Fees Payable	300.00
	<u>26,102.41</u>
<b><u>DUTIES &amp; TAXES (LIABILITIES)</u></b>	
TDS Payable	331.55
GST Payable	215.12
PF Administrative Charges Payable	5.00
PF Payable	69.97
ESI Payable	88.73
	<u>710.37</u>
<b><u>PROVISION</u></b>	
Provision for Taxation A.Y. 2023-24	6,035.31
	<u>6,035.31</u>
<b><u>BANK BALANCES</u></b>	
ICICI Bank	119.63
IDBI Bank	115.90
State Bank of India	1,045.29
	<u>1,280.81</u>
<b><u>DUTIES &amp; TAXES (ASSETS)</u></b>	
Advance Income Tax (A.Y. 2023-24)	4,000.00
TDS (A.Y. 2023-24)	530.50
	<u>4,530.50</u>
<b><u>ADVANCE FOR LAND</u></b>	
Chandrani Sengupta	68,109.59
Prabir Kumar Dey	13,400.00
Aswini Mondal Land Load (Debinibash)	938.66
Sourish Mukherjee	700.00
Pradip Kumar Dey	1,050.00
	<u>84,198.25</u>
<b><u>OTHER ADVANCES</u></b>	
Bipan Mukherjee	2,400.00
	<u>2,400.00</u>



# NIRMAYAK BUILDERS PRIVATE LIMITED

## COMPUTATION OF TAXABLE INCOME FOR THE ASSESSMENT YEAR 2023-24 RELATING TO THE PREVIOUS YEAR ENDED 31ST MARCH, 2023

<u>PROFIT AND LOSS OF BUSINESS OR PROFESSION</u>	<u>AMOUNT (₹)</u>
Net Profit as per Profit & Loss Account	21,69,878
Add: Depreciation as per Companies Act debited to Profit & Loss Account	3,49,897
	<u>25,19,775</u>
Less: Depreciation as per Income Tax Act, 1961	1,98,502
<b>Gross Total Income</b>	<b>23,21,273</b>
Less: Set off with brought forwarded loss	-
<b>Taxable Income</b>	<b>23,21,273</b>
<b>Rounded off U/S 288 A</b>	<b>23,21,270</b>
(I) Tax on Income @ 25%	5,80,318
Add : E.C. & S.H.E.C. @ 4%	23,213
Income Tax Payable	<u>6,03,531</u>
(II) Income Tax u/s. 115JB @ 15%	3,25,482
Add : E.C. & S.H.E.C. @ 4%	13,019
Income Tax Payable	<u>3,38,501</u>
Income Tax Payable (I) or (II) whichever is higher	<b>6,03,531</b>
Less: MAT Credit Utilization	-
	<u>6,03,531</u>
Add: Interest U/s 234B	10,528
Add: Interest U/s 234C	25,794
	<u>36,322</u>
Less: Prepaid Taxes	6,39,853
Advance Tax Paid	4,00,000
TDS	53,050
	<u>4,53,050</u>
<b>Balance Tax Payable/(Refundable)</b>	<b>1,86,803</b>

### Calculation of Deferred Tax for the Assessment year 2023-24

<u>On Assets</u>	
W.D.V. as per Books of account	7,82,203
W.D.V. as per Income Tax Act, 1961	11,12,399
Deferred Tax Assets	<u>(3,30,196)</u>
Provision for deferred tax Assets	85,851
Add : Opening Deferred Tax	46,488
	<u>39,363</u>
Deferred Tax Assets	<b>39,363</b>

✓

For,  
NIRMAYAK BUILDERS PVT. LTD.

✓

*Ahanshu Singh*  
Director

For,  
NIRMAYAK BUILDERS PVT. LTD.

*Swarnil Sen Gupta*  
Director

**NIRMAYAK BUILDERS PRIVATE LIMITED**

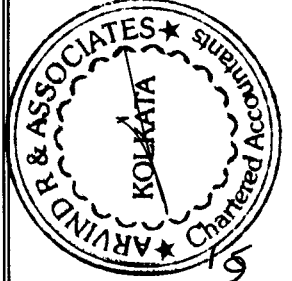
**DEPRECIATION ON FIXED ASSETS AS PER INCOME TAX ACT, 1961 FOR THE ASSESSMENT YEAR 2023-24 (31.03.2023)**

Particulars	Rate	W.D.V. 01.04.2022	Gross Block		Total as on 31.03.2023	Depreciation For the year	Net Block	
			Additions Before 30.09.2022	Additions After 01.10.2022			W.D.V. As on 31.03.2023	W.D.V. As on 31.03.2022
Computer	40.00%	8,475	-	-	8,475	3,390	5,085	8,475
Air Conditioner	15.00%	74,426	-	-	74,426	11,164	63,262	74,426
Furniture & Fixture	10.00%	63,059	-	-	63,059	6,306	56,753	63,059
CCTV Camera	15.00%	42,701	-	-	42,701	6,405	36,296	42,701
Cycle	15.00%	2,004	-	-	2,004	301	1,703	2,004
Television	15.00%	10,599	-	-	10,599	1,590	9,009	10,599
Tata ACE	15.00%	1,90,681	-	-	1,90,681	28,602	1,62,079	1,90,681
Epson Printer	40.00%	11,600	-	-	11,600	4,640	6,960	11,600
Motor Car (Kiger RXZ)	15.00%	9,07,357	-	-	9,07,357	1,36,104	7,71,253	9,07,357
		<b>13,10,901</b>	-	-	<b>13,10,901</b>	<b>1,98,502</b>	<b>11,12,399</b>	<b>13,10,901</b>

**Previous Year**      4,61,144      -      9,95,427      14,56,571      1,45,670      13,10,901

For,  
NIRMAYAK BUILDERS PVT. LTD.

*Shashwani Jaiswal*



For,  
NIRMAYAK BUILDERS PVT. LTD.  
*Swapanil Sanyal*



**NIRMAYAK BUILDERS [CALCULATION JULY-20]**

SL NO	NAME	FY (19-20) (AMOUNT RECEIVED)												TOTAL			
		AMOUNT RECEIVED															
		FY (17-18)	FY (18-19)	FY 19-20	APRIL	MAY	JUNE	JULY	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MARCH	
1	GANESH KARMAKAR	0.00	100000.00	1261000.00	0.00	0.00	0.00	207700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1568700.00
2	DR APURBA GHOSH	0.00	0.00	1900000.00	0.00	0.00	0.00	200000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2100000.00
3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	100000.00	3129702.97	0.00	0.00	0.00	403663.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3632376.24
		89285.71															

MONTH      JULY      3129702.97

<b>B TO CS</b>	<b>TAX</b>	<b>GSTR-1</b>	<b>ADV REC</b>	<b>TAX</b>	<b>ADV ADJ</b>	<b>TAX</b>
3622652.05	46047.95	5678090.10	56780.90	3218988.68	42011.32	

<b>AMOUNT REC</b>	<b>GSTR-3B</b>
6142571.00	<b>Taxable</b> 6081753.47 <b>sgst</b> 30408.77

<b>GSTR-3B (FINAL) IN CASE OF AMOUNT REFUND</b>
<b>adv receipts</b> 0.00 <b>Taxable</b> 0.00 <b>sgst</b> 0.00

<b>rate</b>	<b>Party amount refund</b>
1%	<b>Taxable</b> 0.00 <b>sgst</b> 0.00
12%	<b>Taxable</b> 0 <b>sgst</b> 0.00
	<b>total</b> 0.00 <b>sgst</b> 0.00
	<b>0.00</b> <b>0.00</b> <b>0.00</b>

<b>DIFF (GSTR-1 &amp; GSTR-3B)</b>
<b>TAXABLE</b> 0.00 <b>TAX</b> 0.00

<b>DIFF IN CASE OF REFUND</b>
<b>TAXABLE</b> -6081753.47 <b>TAX</b> -60817.53