

NIRMAYAK BUILDERS PRIVATE LIMITED**BALANCE SHEET AS AT 31ST MARCH, 2022***(₹ In Thousands)*

<u>PARTICULARS</u>	<u>NOTE NO.</u>	<u>FIGURES AS AT</u> <u>31.03.2022</u>	<u>FIGURES AS AT</u> <u>31.03.2021</u>
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	100.00	100.00
(b) Reserves and Surplus	3	7,661.32	4,130.19
(2) Non-Current Liabilities			
(a) Long -Term Borrowings	4	737.70	-
(3) Current Liabilities			
(a) Short -Term Borrowings	5	7,705.67	7,205.85
(b) Other Current Liabilities	6	24,544.36	58,886.49
(c) Short Term Provision	7	2,476.21	1,224.00
TOTAL		43,225.25	71,546.53

II. ASSETS**(1) Non-current assets***(a) Property, Plant and Equipment and Intangible Assets*

(i) Property, Plant and Equipment	8	1,132.10	326.73
(b) Deferred Tax Assets (Net)		46.49	34.95
(c) Other Non-Current Assets	10	7.00	578.19

(2) Current assets

(a) Inventories	11	18,411.83	41,858.83
(b) Cash and Cash Equivalents	12	10,618.15	10,597.07
(c) Other Current Assets	13	13,009.67	18,150.75

TOTAL**43,225.25****71,546.53**

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

For and on behalf of the Board

For,

NIRMAYAK BUILDERS PVT. LTD.

Director

Chandrani Sengupta
(DIN-03572283)**ARVIND AGARWAL, F.C.A.**

Proprietor

M.NO. 062986

UDIN-22062986AWKBL4736

**Swapnil Sengupta**
(DIN-07610038)**Kolkata, the 2nd day of September, 2022**

NIRMAYAK BUILDERS PRIVATE LIMITED

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

(₹ In Thousands)

PARTICULARS	NOTE NO.	FIGURES AS AT	
		31.03.2022	31.03.2021
I. Revenue from operations	14	89,112.42	33,017.80
II. Other Income	15	565.35	670.87
III. Total Income (I +II)		89,677.77	33,688.67
IV. <u>Expenses:</u>			
Cost of Material Consumed		31,361.22	28,402.06
Changes in inventories of Work-in-Progress	16	23,447.00	(28,114.61)
Employee benefit expense	17	3,303.41	2,991.77
Financial costs	18	401.38	421.70
Depreciation and amortization expenses	19	197.06	144.48
Other expenses	20	26,195.91	28,069.11
Total Expenses		84,905.98	31,914.51
V. Profit before exceptional and extraordinary items and tax (III - IV)		4,771.79	1,774.16
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		4,771.79	1,774.16
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		4,771.79	1,774.16
X. <u>Tax expense:</u>			
(1) Current tax		1,252.21	475.26
Add/Less: Short provision for earlier year		-	-
(2) Deferred tax		(11.54)	(13.98)
		1,240.67	461.28
XI. Profit(Loss) from the period from continuing operations (IX - X)		3,531.12	1,312.88
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)		3,531.12	1,312.88
XVI. <u>Earning per equity share:</u>			
(1) Basic		353.11	131.29
(2) Diluted		353.11	131.29

Significant Accounting Policies & Notes on Accounts. 1

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

terms of our report of even date attached herewith

For ARVIND R & ASSOCIATES

Chartered Accountants

ARN. 325681E

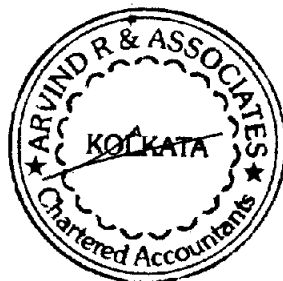
ARVIND AGARWAL, F.C.A.

Proprietor

NO. 062986

DIN-22062986AWKBL4736

Kolkata, the 2nd day of September, 2022



For and on behalf of the Board

For, ✓
NIRMAYAK BUILDERS PVT. LTD.

Chandrani Sengupta
Director

Chandrani Sengupta
(DIN-03572283)

Swapnanil Sengupta
(DIN-07610038)

NIRMAYAK BUILDERS PRIVATE LIMITED**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022**

<u>PARTICULARS</u>	(₹ In Thousands)	
	<u>FIGURES AS AT</u> <u>31.03.2022</u>	<u>FIGURES AS AT</u> <u>31.03.2021</u>
<u>A. CASH FLOW FROM OPERATING ACTIVITIES</u>		
(i) Net Profit before Tax and Extraordinary items	4,771.79	1,774.16
<u>Adjustments for :</u>		
Depreciation	190.06	137.48
Miscellaneous Expenses W/off	7.00	7.00
Interest Received	(565.32)	(670.85)
(ii) <i>Operating Profit before Working Capital Changes</i>	<u>4,403.53</u>	<u>1,247.79</u>
<u>Adjustments for :</u>		
(Increase) / Decrease in Inventories	23,447.00	(28,114.61)
(Increase) / Decrease in Trade Receivable	-	-
(Increase) / Decrease in Other Current Assets	5,141.08	(53.53)
Increase / (Decrease) in Short Term Borrowings	499.81	2,066.78
Increase / (Decrease) in Other Current Liabilities	(34,342.13)	25,625.32
(iii) <i>Cash generated from Operation</i>	<u>(850.70)</u>	<u>771.75</u>
Taxes Paid	-	-
<i>Net Cash Flow from Operating Activities</i> (A)	<u><u>(850.70)</u></u>	<u><u>771.75</u></u>
<u>B. CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchase of Fixed Assets	(995.43)	-
Loan Given	-	(235.65)
Security Deposit Received	564.19	-
Interest Received	565.32	670.85
<i>Net Cash Flow from Investing Activities</i> (B)	<u><u>134.08</u></u>	<u><u>435.20</u></u>
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>		
Loan received during the year	737.70	-
Loan paid during the year	-	(117.23)
<i>Net Cash Flow from Financing Activities</i> (C)	<u><u>737.70</u></u>	<u><u>(117.23)</u></u>
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	21.08	1,089.72
Opening Cash & Cash Equivalents	10,597.07	9,507.36
<i>Closing Cash & Cash Equivalents (Note No - 12)</i>	<u><u>10,618.15</u></u>	<u><u>10,597.07</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

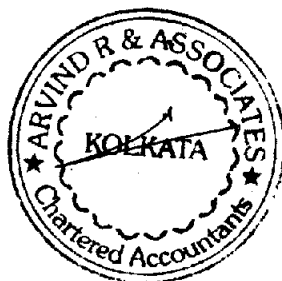
FRN. 325681E

ARVIND AGARWAL, F.C.A.

Proprietor

FRN. 062986

DIN-22062986AWKBL4736



For and on behalf of the Board

For
NIRMAYAK BUILDERS PVT. LTD.

Chandrani Sengupta
Director

Chandrani Sengupta
(DIN-03572283)

Swapnanil Sengupta
(DIN-07610038)

Kolkata, the 2nd day of September, 2022

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.

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.

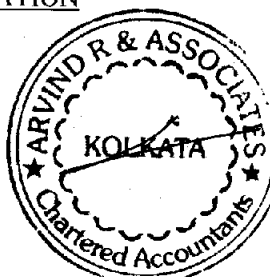
3) STATEMENT OF ADDITIONAL INFORMATION

a) Payment to Auditors

Audit fees

b) Managerial Remuneration

To Director



	<u>31.03.2022</u>	<u>31.03.2021</u>
	30 Thousands	25 Thousands

	<u>31.03.2022</u>	<u>31.03.2021</u>
	1800 Thousands	1800 Thousands

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>31.03.2022</u>	<u>31.03.2021</u>
i) Profit after tax as per Profit & Loss Account (₹ in Thousands)	3,531.12	1,312.88
ii) Weighted Average number of equity shares outstanding during the year (Nos. in Thousands)	10.00	10.00
iii) Nominal Value of each equity share (in ₹)	10	10
iv) Basic Earning per share (in ₹)	353.11	131.29
v) Diluted Earning per share (in ₹)	353.11	131.29

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).

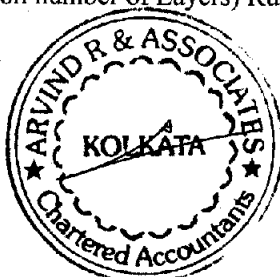
14) The Company has borrowings from Banks on the basis of security of Current Assets and quarterly statements of current assets filed by the Company with banks are in agreement with the books of accounts.

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.

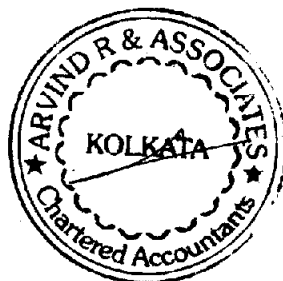
24) Details of Ratios:

Sl. No.	Ratio	Numerator	Denominator	As at 31.03.22	As at 31.03.21
(a)	Current Ratio	Current Assets	Current Liabilities	1.21	1.05
(b)	Debt-Equity Ratio	Total Debt	Shareholder's Equity	1.09	1.71
(c)	Debt Service Coverage Ratio	Earnings available for Debt Service	Debt Service	11.58	NA
(d)	Return on Equity Ratio	Net Profits after Taxes	Average Shareholder's Equity	58.89%	36.74%
(e)	Inventory Turnover Ratio	Sales	Average Inventory	2.96	1.19
(f)	Trade Receivable Turnover Ratio	Net Credit Sales	Average Accounts Receivable	NA	NA
(g)	Trade Payables Turnover Ratio	Net Credit Purchases	Average Trade Payables	NA	NA
(h)	Net Capital Turnover Ratio	Net Sales	Working Capital	12.18	10.03
(i)	Net Profit Ratio	Net Profit	Net Sales	3.96%	3.98%
(j)	Return on Capital Employed	Earning before interest and taxes(EBIT)	Capital Employed	31.92%	19.20%
(k)	Return on Investment	Income generated from invested funds	Average invested funds in treasury investments	NA	NA

ARVIND R & ASSOCIATES

Chartered Accountants
N. 325681E

ARVIND AGARWAL, F.C.A.
Proprietor
NO. 062986
IN-22062986AWKBLY4736



For and on behalf of the Board
For, ✓
NIRMAYAK BUILDERS PVT. LTD.

Chandrani Sengupta
Director

Chandrani Sengupta
(DIN-03572283)

Swapnanil Sengupta
(DIN-07610038)

Kolkata, the 2nd day of September, 2022

NIRMAYAK BUILDERS PRIVATE LIMITED

NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2022

(₹ In Thousands)

FIGURES AS AT 31.03.2022 FIGURES AS AT 31.03.2021

NOTE NO. - 2

SHARE CAPITAL

Authorised

1,00,000 (P.Y. 1,00,000) Equity Share of ₹ 10 each

1,000.00

1,000.00

Issued, Subscribed and Paid-up

10,000 (P.Y. 10,000) Equity Share of ₹ 10 each

100.00

100.00

(a) Reconciliation of Number of Equity shares:

As at the beginning of the year

10,000

10,000

Add : Issued during the year

As at the end of the year

10,000

10,000

(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 31.03.2022</u>		<u>As at 31.03.2021</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) Disclosure 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

4,130.19

2,817.31

Transfer from/ (to) Profit & Loss Account

3,531.12

1,312.88

Balance carried forward

7,661.32

4,130.19

7,661.32

4,130.19

NOTE NO. - 4

LONG-TERM BORROWINGS

SECURED:

Axis Bank Car Loan

737.70

737.70



NIRMAYAK BUILDERS PRIVATE LIMITED

NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2022

	(₹ In Thousands)	
	<u>FIGURES AS AT</u> <u>31.03.2022</u>	<u>FIGURES AS AT</u> <u>31.03.2021</u>
NOTE NO. - 5		
<u>SHORT-TERM BORROWINGS</u>		
<u>SECURED</u>		
SBI O/D A/c	7,705.67	7,205.85
	<u>7,705.67</u>	<u>7,205.85</u>
NOTE NO. - 6		
<u>OTHER CURRENT LIABILITIES</u>		
Creditors for Expenses	2,624.49	54.89
Duties & Taxes	69.68	82.06
Advance against Flat Booking from Customer	21,850.20	58,749.53
	<u>24,544.36</u>	<u>58,886.49</u>
NOTE NO. - 7		
<u>SHORT TERM PROVISIONS</u>		
Provision for Taxation	<u>2,476.21</u>	<u>1,224.00</u>
NOTE NO. - 8		
<u>PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS</u>		
(a) Property, Plant and Equipment (As per Separate Sheet Attached)	1,132.10	326.73
	<u>1,132.10</u>	<u>326.73</u>
NOTE NO. - 10		
<u>OTHER NON-CURRENT ASSETS</u>		
Security Deposit with Captain Steel India Ltd	-	564.19
Preliminary Expenses (To the extent not written off)	7.00	14.00
	<u>7.00</u>	<u>578.19</u>
NOTE NO. - 11		
<u>INVENTORIES</u>		
(As taken, valued and certified by the management)		
Work-In-Progress	18,412	41,859
	<u>18,412</u>	<u>41,859</u>



NIRMAYAK BUILDERS PRIVATE LIMITED

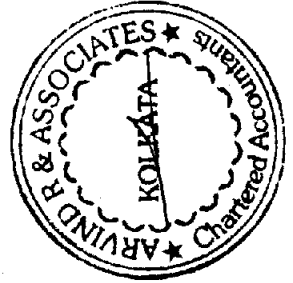
DEPRECIATION ON FIXED ASSETS AS PER THE COMPANIES ACT, 2013 FOR THE YEAR ENDED 31ST MARCH, 2022

NOTE NO. - 8

PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Particulars	(₹ In Thousands)										
	Useful Life	Cost as on 01.04.2021	Gross Block		Net Block						
			Addition during the year	Deduction during the year	Total as on 31.03.2022	Up to 31.03.2021	Depreciation For the year	Total as on 31.03.2022	As on 31.03.2022	As on 31.03.2021	
Computer	3 Years	65.39	-	-	-	65.39	61.11	1.01	62.12	3.27	4.27
Air Conditioner	10 Years	142.58	-	-	-	142.58	81.82	15.73	97.55	45.03	60.76
Furniture & Fixture	10 Years	95.12	-	-	-	95.12	50.39	11.58	61.97	33.15	44.74
CCTV Camera	10 Years	75.17	-	-	-	75.17	37.72	9.70	47.42	27.75	37.45
Cycle	10 Years	3.84	-	-	-	3.84	2.24	0.41	2.66	1.18	1.60
Television	10 Years	17.41	-	-	-	17.41	6.48	2.83	9.31	8.10	10.92
Tata ACE	8 Years	365.29	-	-	-	365.29	198.30	52.15	250.45	114.84	166.99
Epson Printer	3 Years	-	14.50	-	-	14.50	-	3.49	3.49	11.01	-
Motor Car (Kiger RXZ)	8 Years	-	980.93	-	-	980.93	-	93.16	93.16	887.77	-
		764.79	995.43	-	-	1,760.21	438.06	190.06	628.11	1,132.10	326.73
Previous year		764.79	-	-	-	764.79	300.58	137.48	438.06	326.73	-

For,
NIRMAYAK BUILDERS PVT. LTD.
Mandran Director



NIRMAYAK BUILDERS PRIVATE LIMITED

NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2022

(₹ In Thousands)

FIGURES AS AT FIGURES AS AT
31.03.2022 31.03.2021

NOTE NO. - 12

CASH & CASH EQUIVALENTS

BALANCE WITH BANK

38.47 43.35

CASH IN HAND

170.23 653.06

(As Certified by the management)

OTHER CASH EQUIVALENTS

Fixed Deposit with State Bank of India

10,409.45 9,900.67

10,618.15 10,597.07

NOTE NO. - 13

OTHER CURRENT ASSETS

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

Duties & Taxes

2,251.04 1,233.28

Advance for Land for Flat Construction

10,518.64 16,617.47

Other Advances

240.00 300.00

13,009.67 18,150.75



NIRMAYAK BUILDERS PRIVATE LIMITED

NOTE FORMING PART OF THE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

(₹ In Thousands)

NOTE NO. - 14

REVENUE FROM OPERATIONS

Sales of Products

<u>FIGURES AS AT</u> <u>31.03.2022</u>	<u>FIGURES AS AT</u> <u>31.03.2021</u>
89,112.42	33,017.80
<u>89,112.42</u>	<u>33,017.80</u>

NOTE NO. - 15

OTHER INCOME

Discount Received

Interest on FD

Interest on Security Deposit

0.03	0.02
565.32	639.98
-	30.87
<u>565.35</u>	<u>670.87</u>

NOTE NO. - 16

CHANGE IN INVENTORIES OF STOCK-IN-TRADE

Opening Stock of W.I.P.

Less: Closing Stock of W.I.P.

41,858.83	13,744.23
18,411.83	41,858.83
<u>23,447.00</u>	<u>(28,114.61)</u>

NOTE NO. - 17

EMPLOYEE BENEFIT EXPENSES

Salary & Wages

Director Remuneration

Bonus

1,421.36	1,122.22
1,800.00	1,800.00
82.05	69.55
<u>3,303.41</u>	<u>2,991.77</u>

NOTE NO. - 18

FINANCIAL COSTS

Interest on OD A/c

Interest on Car Loan

Interest on Statutory Dues

387.20	415.79
12.19	4.97
1.99	0.94
<u>401.38</u>	<u>421.70</u>

NOTE NO. - 19

DEPRECIATION AND AMORTIZATION EXPENSES

Depreciation

Miscellaneous Expenses W/off

Preliminary Expenses written off

190.06	137.48
7.00	7.00
<u>197.06</u>	<u>144.48</u>



NIRMAYAK BUILDERS PRIVATE LIMITED

NOTE FORMING PART OF THE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

(₹ In Thousands)

NOTE NO. - 20

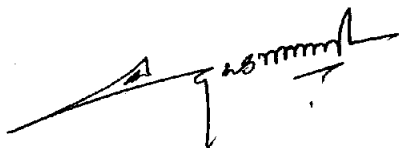
OTHER EXPENSES

	<u>FIGURES AS AT</u> <u>31.03.2022</u>	<u>FIGURES AS AT</u> <u>31.03.2021</u>
Direct Expenses	14,182.99	17,863.42
Labour Contractor	10,321.21	8,889.47
Consultancy Charges	25.00	291.33
Fooding Expenses	8.42	6.00
Advertisement Expenses	910.00	231.75
Electricity Charges	160.03	222.79
Fuel Expenses	29.78	28.98
Rent Paid	240.00	240.00
Professional Charges	29.50	1.50
Statutory Audit Fees	18.00	15.00
Tax Audit Fess	12.00	10.00
Office Expenses	28.75	10.30
Travelling & Conveyance	21.87	19.58
Bank Charges	7.27	54.74
Repairs & Maintenance	14.00	5.00
Subscription & Donation	36.00	100.00
Printing & Stationery	17.82	12.63
Professional Tax	2.50	2.50
Telephone Charges	5.19	4.96
Insurance Charges	44.11	20.83
Security Charges	40.12	4.50
Misc. Expenses	20.11	2.84
Puja Expenses	21.25	31.00
	<u>26,195.91</u>	<u>28,069.11</u>

For ARVIND R & ASSOCIATES

Chartered Accountants

FRN. 325681E



ARVIND AGARWAL, F.C.A.

Proprietor

M.NO. 062986

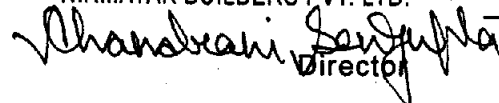
UDIN-22062986AWKBL4736



For and on behalf of the Board

For,

NIRMAYAK BUILDERS PVT. LTD.



Chandrani Sengupta

(DIN-03572283)

Swapnanil Sengupta

(DIN-07610038)

Kolkata, the 2nd day of September, 2022

NIRMAYAK BUILDERS PRIVATE LIMITED

DETAILS OF ACCOUNT AS ON 31ST MARCH, 2022

<u>BALANCE SHEET ITEMS</u>	<u>AMOUNT (₹)</u>
<u>CREDITORS FOR EXPENSES</u>	
For Expenses	25,94,486
Audit Fees Payable	30,000
	<u>26,24,486</u>
<u>DUTIES & TAXES (LIABILITIES)</u>	
TDS Payable	36,610
GST Payable	33,066
	<u>69,677</u>
<u>PROVISION</u>	
Provision for Taxation A.Y. 2020-21	7,48,741
Provision for Taxation A.Y. 2021-22	4,75,257
Provision for Taxation A.Y. 2022-23	12,52,207
	<u>24,76,205</u>
<u>BANK BALANCES</u>	
ICICI Bank	11,963
IDBI Bank	11,886
State Bank of India	14,618
	<u>38,466</u>
<u>DUTIES & TAXES (ASSETS)</u>	
Income Tax (A.Y. 2020-21)	7,27,830
Income Tax (A.Y. 2021-22)	4,31,221
Advance Income Tax (A.Y. 2022-23)	9,50,000
TDS (A.Y. 2020-21)	35,137
TDS (A.Y. 2021-22)	50,315
TDS (A.Y. 2022-23)	56,532
	<u>22,51,035</u>
<u>ADVANCE FOR LAND</u>	
Chandrani Sengupta	75,97,983
Prabir Kumar Dey	4,40,000
Samarendra Roy	7,97,500
Aswini Mondal Land Load (Debinibash)	93,866
Sourish Mukherjee	70,000
Pradip Kumar Dey	40,000
Sourav Sengupta	14,79,290
	<u>1,05,18,639</u>
<u>OTHER ADVANCES</u>	
Bipan Mukherjee	2,40,000
	<u>2,40,000</u>

✓ For,
NIRMAYAK BUILDERS PVT. LTD.

Chandrani Sengupta
Director

NIRMAYAK BUILDERS PRIVATE LIMITED

DEPRECIATION ON FIXED ASSETS AS PER INCOME TAX ACT, 1961 FOR THE ASSESSMENT YEAR 2022-23 (31.03.2022)

Particulars	Rate	W.D.V.		Gross Block		Total as on 31.03.2022	Depreciation For the year	Net Block	
		01.04.2021	30.09.2021	Additions Before 30.09.2021	Additions After 01.10.2021			W.D.V. As on 31.03.2022	W.D.V. As on 31.03.2021
Computer	40.00%	14,124	-	-	-	14,124	5,649	8,475	14,124
Air Conditioner	15.00%	87,560	-	-	-	87,560	13,134	74,426	87,560
Furniture & Fixture	10.00%	70,065	-	-	-	70,065	7,006	63,059	70,065
CCTV Camera	15.00%	50,237	-	-	-	50,237	7,536	42,701	50,237
Cycle	15.00%	2,358	-	-	-	2,358	354	2,004	2,358
Television	15.00%	12,470	-	-	-	12,470	1,871	10,599	12,470
Tata ACE	15.00%	2,24,331	-	-	-	2,24,331	33,650	1,90,681	2,24,331
Epson Printer	40.00%	-	-	14,500	-	14,500	2,900	11,600	-
Motor Car (Kiger RXZ)	15.00%	-	-	9,80,927	-	9,80,927	73,570	9,07,357	-
Previous Year		4,61,144	-	9,95,427	-	14,56,571	1,45,670	13,10,901	4,61,144
		5,44,866	-	-	-	5,44,866	83,722	4,61,144	

For,
NIRMAYAK BUILDERS PVT. LTD.

M. S. Srinivasan
DIRECTOR

NIRMAYAK BUILDERS PRIVATE LIMITED

COMPUTATION OF TAXABLE INCOME FOR THE ASSESSMENT YEAR 2022-23 RELATING TO THE PREVIOUS YEAR ENDED 31ST MARCH, 2022

<u>PROFIT AND LOSS OF BUSINESS OR PROFESSION</u>	<u>AMOUNT (₹)</u>
Net Profit as per Profit & Loss Account	4,772
Add: Depreciation as per Companies Act debited to Profit & Loss Account	190
	<u>4,962</u>
Less: Depreciation as per Income Tax Act, 1961	1,45,670
Gross Total Income	(1,40,708)
Less: Set off with brought forwarded loss	-
Taxable Income	(1,40,708)
Rounded off U/S 288 A	(1,40,710)
(I) Tax on Income @ 25%	(35,178)
Add : E.C. & S.H.E.C. @ 4%	(1,407)
Income Tax Payable	<u>(36,585)</u>
(II) Income Tax u/s. 115JB @ 15%	716
Add : E.C. & S.H.E.C. @ 4%	29
Income Tax Payable	<u>745</u>
Income Tax Payable (I) or (II) whichever is higher	(36,585)
Less: MAT Credit Utilization	-
	<u>(36,585)</u>
Add: Interest U/s 234C	-
Add: Late Fees U/s 234F	-
Less: Prepaid Taxes	(36,585)
Advance Tax Paid	9,50,000
TDS	56,532
Balance Tax Payable/(Refundable)	(10,43,117)

Calculation of Deferred Tax for the Assessment year 2022-23

On Assets

W.D.V. as per Books of account	1,132
W.D.V. as per Income Tax Act, 1961	13,10,901
Deferred Tax Assets	<u>(13,09,769)</u>
Provision for deferred tax Assets	3,40,540
Add : Opening Deferred Tax	35
Deferred Tax Assets	<u>3,40,505</u>

For,
NIRMAYAK BUILDERS PVT. LTD.

Anshuwan Singh
Director

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2022-23

PAN	AAFCN3721P		
Name	NIRMAYAK BUILDERS PRIVATE LIMITED		
Address	CHANDMARIDANGA , BEHIND KALI MONDIR , BANKURA , BANKURA , 32-West Bengal , 91-India , 722101		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	751972351271022
	Current Year business loss, if any	1	0
	Total Income		48,16,180
Taxable Income and Tax details	Book Profit under MAT, where applicable	2	47,71,792
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	12,52,207
	Interest and Fee Payable	5	41,068
	Total tax, interest and Fee payable	6	12,93,275
	Taxes Paid	7	12,93,272
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by CHANDRANI SENGUPTA in the capacity of Director having PAN BDVPS4020H from IP address 103.217.228.69 on 27-Oct-2022

DSC SI. No. & Issuer 2965893 & 7095133511433704851CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

System Generated

Barcode/QR Code



AAFCN3721P067519723512710223199CAD0E7C8D01F1C14EFB14FD38C34969AAB73

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU