

NIRMAL BUILDERS
220, HARISHAVA MATH , BRAHMAPUR, KOLKATA-700070

BALANCE SHEET AS AT 31ST MARCH 2018

<u>SOURCE OF FUND</u>	<u>SCHEDULE</u>	<u>AMOUNT (Rs.)</u>
<u>OWN FUND:</u>		
Capital Account	1	9,200,604.84
<u>BORROWED FUND:</u>		
Secured Loan	2	7,071,527.78
Unsecured Loan	3	3,650,597.17
TOTAL		19,922,729.79
<u>APPLICATION OF FUND</u>		
<u>FIXED ASSETS</u>	4	1,584,167.00
<u>INVESTMENTS</u>	5	882,053.52
<u>CURRENT ASSETS</u>		
Inventories	6	9,017,010.00
Cash & Bank Balances	7	183,103.03
Deposites & Advances	8	17,613,447.41
	A	26,813,560.44
Less: Current Liabilities	9	9,357,051.17
	B	9,357,051.17
NET CURRENT ASSETS	(A-B)	17,456,509.27
TOTAL		19,922,729.79

NIRMAL BUILDERS

[Signature]

Proprietor

*Certified true copy
Accounts prepared as per books.*

NAG & ASSOCIATES
Chartered Accountants

[Signature]
PARTNER



INDRANATH NAG, M.COM, F.C.A.
CHARTERED ACCOUNTANT
M. NO.-050531

Dated: 05.12.2018

NIRMAL BUILDERS

220, HARISHAVA MATH, BRHMAPUR, KOLKATA-700070
PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2018

	SCHEDULES	AMOUNT (Rs.)	AMOUNT (Rs.)
INCOME			
Sales of Flats & Other Items	10	6,724,700.00	
Other Income	11	398.63	
Accreation of Stock	12	607,710.00	
TOTAL(A)		7,332,808.63	7,332,808.63
EXPENDITURE			
Purchases	13	3,190,148.33	
Direct Expenses	14	1,063,562.04	
Administrative, Selling & Distribution Expenses	15	2,262,327.37	
Depreciation	4	140,376.95	
TOTAL (B)		6,656,414.69	6,656,414.69
Net Profit transferred to Proprietor's Capital Account(A-B)			676,393.94

NIRMAL BUILDERS

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INDRANATH NAG, M.COM, F.C.A.
 CHARTERED ACCOUNTANT
 No. NO-080531



Date: 05.12.2018

NIRMAL BUILDERS

220, HARISHAVA MATH ROAD, BRHMAPUR, KOLKATA-700070
 SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.03.2018
 AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2018

	AMOUNT (Rs.)	AMOUNT (Rs.)
SCHEDULE:- 1		
PROPRIETOR'S CAPITAL		
As Per Last Account		4,663,931.63
Add :		
Net Profit during the year	676,393.94	
NND Matured	300,000.00	
Security Deposit Refund	120,000.00	
Adjustment of Rishi Rajnarayan Land	4,233,054.00	
Income From Other Sources		
Interest from Savings Bank	4,143.00	
Accrued Interest on Fixed Deposits	40,911.00	
Interest on PPF	8,341.00	
Interest on NND	18,373.00	5,401,215.94
		10,065,147.57
Less: Drawings		
Personal	529,530.23	
Self Assessment Tax Paid for the A Y 2017-18	109,730.00	
PNB Metlife	112,287.50	
HDFC Life	74,128.00	
LIC Premium	19,880.00	
Mediclaime	17,820.00	
Interest on LIC Loan	1,138.00	
PMSBY	12.00	
USY	17.00	864,542.73
		9,200,604.84
SCHEDULE:- 2		
SECURED LOAN		
From Bank		
United Bank of India, (OD A/c 0074210308281)	4,039,447.50	
State Bank of India, (CC A/c 11129402397)	957,264.19	
Punjab & Sind Bank (CC A/c No. 066911600006006)	394,858.95	
United Bank of India, (A/c 1795300001946)	113,296.00	
State Bank of India (Car Loan A/c No. 36160626776)	354,995.00	
From Others		
HDB Loan	1,135,192.14	
Loan From LIC	76,474.00	7,071,527.78
SCHEDULE:-3		
UNSECURED LOAN		
Suradeep Goswami	2,888,880.00	
Manisha Goswami	582,184.10	
Valentina Goswami	69,533.07	
NND (121/17)	60,000.00	
NND (129/17)	50,000.00	3,650,597.17
SCHEDULE:-4		
FIXED ASSETS		
As per separate Schedule	1,584,167.00	1,584,167.00
SCHEDULE:-5		
INVESTMENTS		
Recurring Deposits	160,000.00	
Fixed Deposits	515,156.52	
SBI (PPF A/c No. 32099043113)	116,897.00	
NSC	30,000.00	
AXIS Equity Fund	15,000.00	
Swarna Sanchay Investment Scheme	45,000.00	882,053.52
SCHEDULE:-6		
INVENTORIES (As taken valued and certified by the Proprietor)		
Construction Materials	2,495,250.00	
Construction Work in Progress	6,521,760.00	9,017,010.00

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NAG & ASSOCIATES
 Chartered Accountants

Indranath NAG
PARTNER

INDRANATH NAG



NIRMAL BUILDERS

Nirmal Builders
 Proprietor

NIRMAL BUILDERS

220, HARISHAVA MATH ROAD, BRHMAPUR, KOLKATA-700070
 SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.03.2018
 AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2018

	AMOUNT (Rs.)	AMOUNT (Rs.)
SCHEDULE:-7		
CASH AND BANK BALANCES		
<u>Cash at Bank</u>		
Axis Bank (A/c No. 045010100117302)	19,056.56	
Bank of Baroda (A/c No. 27590100005244)	16,783.96	
Canara Bank	26,887.00	
HDFC Bank (A/c No. 13557630000686)	10,991.64	
State Bank of India (SB A/c No. 30593306891)	96,502.47	
United Bank of India (SB A/c No. 1795010367219)	4,891.25	
United Bank of India (CA A/c No. 0074050011538)	10,008.25	
Uco Bank (A/c No. 02570110059678)	2,062.00	
	177,183.13	
<u>Cash in hand</u>		
(As certified by the Proprietor)	5,919.90	183,103.03
SCHEDULE:-8		
DEPOSITS AND ADVANCES		
Advances made for Projects	17,238,238.19	
Advance Income Tax A Y 2018-19	35,000.00	
Other Advances Asper Sub-Schedule	287,274.00	
TDS (Excess Payment)	233.00	
<u>Goods & Service Tax (Input Credit)</u>		
CGST	26,351.11	
SGST	26,351.11	17,613,447.41
SCHEDULE:-9		
CURRENT LIABILITIES		
<u>Sundry Creditors for Goods</u>	8,752,201.17	
Advance Received Against Flat Sale	(69,000.00)	
<u>Sundry Creditors for Expenses</u>		
Development Expenses	408,250.00	
Accounting Charges	244,600.00	
Salary to Staff	23,000.00	9,357,051.17
SCHEDULE:-10		
SALES OF FLATS & OTHER ITEMS:		
Flats	5,500,000.00	
Commercial Shop Room	408,000.00	
Car Parking Space	492,000.00	
Hardware Items (Retail Shop)	324,700.00	6,724,700.00
SCHEDULE:-11		
OTHER INCOME		
Discount Received	356.66	
Rounded Off	41.97	398.63
SCHEDULE:-12		
ACCREATION OF STOCK		
<u>Closing Stock</u>		
Work in Progress	6,521,760.00	
Construction Materials	2,495,250.00	9,017,010.00
<u>Less: Opening Stock</u>		
Work in Progress	2,929,500.00	
Flat Ready for Sale	3,846,000.00	
Construction Materials	1,559,300.00	
Hardware Materials	274,500.00	8,409,300.00
		607,710.00
SCHEDULE:-13		
PURCHASES		
Construction Materials	3,190,148.33	3,190,148.33
SCHEDULE:-14		
DIRECT EXPENSES		
Labour Charges	761,272.14	
Plan Sanction & Other Expenses at BLRO	189,420.00	
Site Expenses	109,439.90	
Carriage Inward	3,430.00	1,063,562.04

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NAG & ASSOCIATES
 Chartered Accountants



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NIRMAL BUILDERS
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220, HARISHAVA MATH ROAD, BRHMAPUR, KOLKATA-700070
 SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.03.2018
 AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31.03.2018

SCHEDULE-15	AMOUNT (Rs.)	AMOUNT (Rs.)
ADMINISTRATIVE SELLING & DISTRIBUTION EXPENSES:		
Bank Charges		
Bank of Baroda	385.35	
Canara Bank	36.00	
HDFC Bank	350.25	
Punjab & Sind Bank	10,862.62	
State Bank of India	10,634.10	
United Bank of India	281.00	
Axis Bank	2,070.30	24,599.62
Bank Interest Paid against Loan		
Punjab & Sind Bank	50,815.00	
State Bank of India	87,393.00	
United Bank of India	475,988.00	
Interest on Car Loan	32,929.00	
Interest on HDB Loan Against Property	244,823.31	891,948.31
Insurance		
Car	21,653.00	
Stock	23,877.00	45,530.00
Advertisement Expenses		8,900.00
Accounting Charges		150,000.00
Development Expenses		406,250.00
Books & Periodicals		3,130.00
Bonus		23,000.00
Electricity Charges		15,512.44
Service Charges		175,000.00
Internet Charges		9,450.00
Legal Charges		194,500.00
Late Fee		9,649.00
Office Expenses		34,070.00
Professional Charges		8,000.00
Repairs & Maintenance		4,300.00
Salary to Staff		251,244.00
Trade Licence		500.00
Telephone Expenses		6,744.00
		2,262,327.37

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Indranath

PARTNER

INDRANATH NAG, M.COM, F.C.A.
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M. NO.-050531



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NIRMAL BUILDERS

[Signature]
Proprietor

Dated 05.12.2018

NIRMAL BUILDERS

SCHEDULE OF FIXED ASSETS AS ON 31.03.2018

Name of the Assets	Opening WDV as on 01.04.2017	Addition during the year	Total	Rate of depreciation	Depreciation	Closing WDV as on 31.03.2018
AC Machine	47,580.45	-	47,580.45	15%	7,137.45	40,443.00
Inverter & Battery	55,471.00	-	55,471.00	15%	8,321.00	47,150.00
Motor Car	676,277.85	-	676,277.85	15%	101,441.85	574,836.00
Motor Cycle	76,421.71	-	76,421.71	15%	11,463.71	64,958.00
TOTAL	855,751.01		855,751.01		128,364.01	727,387.00
Fan	829.80	-	829.80	10%	82.80	747.00
Furniture & Fixture	42,726.60	-	42,726.60	10%	4,272.60	38,454.00
Mobile Phone	17,054.80	-	17,054.80	10%	1,705.80	15,349.00
Refrigerator	9,423.00	-	9,423.00	10%	942.00	8,481.00
Telephone	863.10	-	863.10	10%	86.10	777.00
TOTAL	70,897.30		70,897.30		7,089.30	63,808.00
Computer & Printer	1,968.64	-	1,968.64	40%	787.64	1,181.00
UPS	-	1,339.00	1,339.00	40%	536.00	803.00
Software	-	18,000.00	18,000.00	40%	3,600.00	14,400.00
TOTAL	1,968.64	19,339.00	21,307.64		4,923.64	16,384.00
Flat	736,173.00	-	736,173.00	-	-	736,173.00
Gold Ornaments	15,000.00	-	15,000.00	-	-	15,000.00
Shop Room	25,415.00	-	25,415.00	-	-	25,415.00
TOTAL	776,588.00		776,588.00			776,588.00
GRAND TOTAL	1,705,204.95	19,339.00	1,724,543.95		140,376.95	1,584,167.00

DETAILS OF ADDITION TO FIXED ASSETS:

	Date of Addition	1st Half	2nd Half	Rate of Depreciation	Depreciation on Addition
Software	08.12.2017	-	18,000.00	40%	3,600.00
UPS	16.06.2017	1,339.00	-	40%	536.00

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NAG & ASSOCIATES
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[Signature]
PARTNER

INDRANATH NAG, M.COM, F.C.A.
CHARTERED ACCOUNTANT
M. NO. 1060524

NIRMAL BUILDERS
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Proprietor