# M/S NIRMAN 22, R.N.MUKHERJEE ROAD KOLKATA-700 001 BALANCE SHEET AS AT 31st MARCH, 2019

3,17,09,039.69	,	, 22,00,000.00	24,780.00 3,09,722.00		16,00,000.00 40,00,000.00 18,00,000.00		2,17,74,537.69	Prev. Year
	All All	Provisions: Provision for Income Tax	Sundry Creditors	Current Liabilities:		Unsecured Loan: From Partner	Capital Account: (As per Schedule-1 attached)	Liabilities
			47,932.00 2,67,193.00		.16,00,000.00 40,00,000.00 18,00,000.00	•	AL THE AND THE STREET	in the second se
3,15,86,683.69		22,00,000.00	3,15,125.00		74,00,000.00		2,16,71,558.69	Curr.Year
3,17,09,039.69	3,80,443.00 55,90,933.63	1893710.00 364519.00 10922377.00	6994920.54	2303556.00	32,53,100.00		5,480.52	Prev. Year
	Cash & Bank Balance: Cash in hand Cash at Bank	1893710.00 Advance Income Tax 364519.00 Tax Deducted at Source 0922377.00 Advance for Project	6994920.54 Advance to Suppliers & Contractors	2303556.00 Advance to Firm & Company	Project Work-in-Progress (Valued at lower of cost or Market Price)	Current Assets:	Fixed Assets: (As per Schedule-2 attached)	Asset≽
	3,85,450.00 38,45,602.63	19,53,970.00 3,64,519.00 1,22,82,853.00	53,94,920.54	23,03,556.00	*			
3,15,86,683.69	42,31,052.63	2,22,99,818.54	post rest		50,51,993.00		3,819.52	Curr.Year

(For Notes on Accounts and Significant Accounting Policies forming part of accounts - Refer Schedule-1)

Date: 27 JUL 7019
Place: Kolkata-1

For NIRMAN

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For NIRMAN

For NIRMAN

Farmer

Signed as per report of even date.
For J.N. Banerjee & Co.
Chartered Accountants
(G. Banerjee, F.C.A.)
Partner
For NIRMAN

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Partner

Partner

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16,12,599.00	2,78,150.00 2,78,150.00 2,78,149.00	2,78,150.00	5,00,000.00		16,12,599.00		24,780.00 17,700.00	1,565.00	288.00	3,37,301.00		16,45,100.00 1,55,041.00 1,27,44,000.00	
	Sandip Sen @25% Sunil Kumar Sen @ 25% Tushar Kanti Sen @ 25%	Partners Capital A Debasis Sen		" Net Loss b/d.	"Net Profit c/d.	" Miscellaneous Expenses " Depreciation	" Auditors' Remuneration: " Auditors other remuneration	" Printing & Stationary  " Other Service charges	" Interest Paid	For Project 11, Chandra Mondal Lane For Becharam Chatterjee Road	"Project Cost Expenses:	To Opening Work-In-Progress For Project R.B. connector For ProjectGolfgreen For Project 11, Chandra Mondal Lane	- vi occupio
		•						×		28,205.00 17,98,893.00		16,45,100.00 16,08,000.00	
1.02.979.00				1,02,979.00	54 07 504 00	78,500.00 2772.00 1,661.00	3,650.00 21,000.00	649.00 1,071.00 8,000.00	18,27,098.00	A Section 1	32,53,100.00	107	Curr. Year
16 12 500 00				16.12.599.00	100000					1,200.00	16,08,000.00	1,33,00,000.00 16,45,100.00	Prev. Year
100 B		Sandip Sen @25% Sunil Kumar Sen @ 25% Tushar Kanti Sen @ 25%	" By Share of Net Loss transferred Partners Capital Account Debasis Sen @ 25%	By Net Profit b/d	By, Net Loss c/d	Challenger			e de la companya de l	"Liabilities Written Back	For Project 11, Chandra Mondal Lane	By, Sales " Closing Work-In-Progress For Project R.B. connector For Project Bacharam Chalteriee Road	Particulars
1	50,744,70	25,744.75 25,744.75	25,744.75						1. 21.		16,08,000.00	16,45,100.00 17 98 893 nn	
	1,02,373,00	1 02 070 00	,	51,97,501.00	1,02,979.00					42,529.00		100 ·	Curr.Year

forming part of accounts - Refer Schedule-1)

(For Notes on Accounts and Significant Accounting Policies

Dunken Kamplida

Date 27 JUL 7019 Place: Kolkata-1

Partner

For NIRMAN

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Signed as per report of even date. Charleged Accountants For J.N. Banerjee & Co.

(G. Banerjee, F.C.A.) Partner

For NIRMAN

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### 22, R.N.MUKHERJEE ROAD KOLKATA-700 001

SCHEDULE-1: Schedule of Partners Capital Accounts (Annexed to and forming part of the accounts for 2018-2019)

21774537.69		•	11,12,599.00	•	2,06,61,938.69	Previous Year
2,16,71,558.69			(1,02,979.00)	t	2,17,74,537.69	
54,23,736.68			(25,744.75)		54,49,481.43	lushar Kanti Sen
54,23,705.67			(25,744.75)		54,49,450.42	Sunii Kumar Sen
54,23,737.67			(25744.75	•	54,49,482,42	sandip sen
54,00,378.67			(25,744.75)		54,26,123.42	Debasis Sen
Closing Balance as on 31.3.2019	the year	Remuneration	Share of Profit/ Loss	Introduction of capital	Opening Balance as on 01.04.2018	Name of Partners

	C	0	S	-		DEPRECIATION	NOI		WRITTEN D	WRITTEN DOWN VALUE.
	As on 01.04.2018	_Addition during the year	sale during the	Total as on 31.03.2019	Upto 01.04.2018	Rate %	For the Year	Ason Ason 31.03.2019 31.03.2019	Ason 31.03.2019	As on 31.03.2019
Computer Furniture&Fixture	44393.00 3950.00			44393.00 3950.00	40681.78 2180.70	40.00	1484.00 177.00	42165.78 2357.70	2227.22 1592.30	3711.22 1769.30
TOTAL:		•		48343.00	42862.48		1661.00	44523.48	3819.52	5480.52
PREVIOUS YEAR		29269.00		48343.00	- 1		2671.00	2671.00 40191.48	5480,52	17648.52

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCCOUNTS: (Annexed to and forming part of account as on 31.03.2019).

### A. Significant Accounting Policies:

System of accounting: The firm adopts the historical cost concept and accrual basis in preparation of the accounts.

Revenue Recognition : The firm being engaged in development and sale of real estate, revenue is recognised on transfer of posession of constructed area.

Fixed assets are stated at cost of acquisition including the respective installation and transportation charges

period of use during the year. Depreciation has been provided for on Diminishing Balance Method at the rate prescribed in Income Tax Act, 1961 for the

roject Work in Progrest Work- in- progress for ongoing projects, sale of which did not commence, are carried at actual cost incurred till year end.

### B. Notes on Accounts:

- 1. Projects for development of building which are in progress are shown under Work-in-progress on the basis of their attributable direct costs. Projects abandoned are not carried as Work-in-progress and loss recognised.
- 2. The contract revenue is recognised on transfer of possession of completed area. Till possession is handed over, all direct costs attributable to a particular project is carried at cost under Project Work-in-progress. Indirect costs and expenses are recognised in Revenue account to which they relate.
- 3. Accounting for deferred tax arises for deferment of depreciation benefit giving rise to a very insignificant deferred tax liability/asset which is not accounted for on concept of materiality.

4. Figures of previous year have peen real any to and real wherever precessary of real then purparable.

TOT NIRMAN Junton Harlin

Dan Sing San

Place: Kolkata-1 Date: 27 JUL 2019

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Partner

Chartered Accountants For J.N. Banerjee & Co. 見りく

Signed as per report of even date.

(G. Banerjee, F.C.A. Partner

### M/S NIRMAN 22, R.N.MUKHERJEE ROAD KOLKATA-700 001

List of Advance to Supplier & Contractor:	2018-19	2017-18
Subham Construction	37,94,920.54	37,94,920.54
oknath Construction	1,00,000.00	1,00,000.00
Amit Sing	15,00,000.00	31,00,000.00
	53,94,920.54	69,94,920.54
Miscellaneous expenses.:	00,0 1,020.01	
discellaneous expenses.	1,700,00	
Other Expenses	1,000.00	920.00
Postage & Telegram	72.00	36.00
Ustage & Telegram	2,772.00	956.00
Outstanding Liabilities.:	2,772.00	950.00
Audit fees	21,000.00	24,780.00
Lucitiees	21,000.00	24,780.00
Sundry Creditors;	21,000.00	24,700.00
JSR Realcom private Ltd	.	40,448.00
Orchid Developer (Contractor)	2,67,193.00	2,67,193.00
Prakash Mondal	2,07,100.00	2,081.00
randon morradi		2,001.00
	2,67,193.00	3,09,722.00
Sales:	Nibir etter sudministration and a	
Shamali Sengupta		73,50,000.00
Vivek Ramani	and the state of t	60,00,000.00
		1,33,50,000.00
Project Cost expenses for 11, Chandra Mondal Lane;		
Contractor	_ 1.0	29,130.00
Waterials	.	1,01,665.00
Salary		24,000.00
Rent		24,000.00
Supervision charges	_ 1	
Electricity		15,456.00
Brokerage commission		15,456.00
Bonus & Exgratia		
Advertisement	•	£ 600 06
	•	5,600.00
Service tax	-	
Legal charges	-	82,500.00
Security charges		
Others	28,205.00	78,950.00
0	28,205.00	3,37,301.00
Project cost Expenses For 164/B, Becharam Chatterjee Road:	22 000 00	
Legal charges(Avocate Fees)	27,000.00	Sageta P. State
Service Charges	48,000.00	
BLRO, AVIATION, ULC, SURVEY & SOIL Test	1,49,000.00	-
Security Deposit(Mukul Mitra)-Landlord	3,00,000.00	
Security Deposit(Swapan Kanti Mitra)-Landlord	3,00,000.00	The second second
Property Registration & Stamp Duty	45,574.00	The transfer of the same of
Architecture Fees	2,69,319.00	
Rent(Temporary Accomodation of Two Owners):		-
A) Mukul Mitra	4,50,000.00	CANADA TINA
B) Swapan Kanti Mitra	2,10,000.00	-
	17,98,893.00	
Auditors Remunaration:		
Audit Fees	16,000.00	16,000.00
E-filling Fees	5,000.00	5,000.00
Service Tax	•	3,780.00
	21,000.00	24,780.00
Advance to Firm:		
Sen Chemical & Agro Industries	17,74,211.00	17,74,211.00
Urban Hi-Breed Farm Ltd.	5,29,345.00	5,29,345.00
	23,03,556.00	23,03,556.00
Advance for Project:	Keku II	
11, Chandra Mondal Lane		
Premendra Kumar Bose (Landlord)	1,17,85,250.00	1,01,85,250.0
K. Kartick & C. Krishna (flat purchase)	4,97,603.00	4,97,603.0
Vivek Ramani & S. Lakshny (flat purchase)		2,39,524.0
Titon riamani & C. Landiniy (nat paronade)		
The rainant of the paronage)	1,22,82,853.00	1,09,22,377.00

For NIRMA Juchan Kan

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## M/S NIRMAN 22, R.N.MUKHERJEE ROAD KOLKATA-700 001

# Annexure-A: Taxable Depreciation under I.T. Act 1961 clause 14 of Form 3CD:

PREVIOUS YEAR	TOTAL	2	-	SI. No.
	¥	Furniture & Fixture	Plant & Machinery	Block of Assets
6602	4528	1700	2828	W.D.V. as Sale/Adj on 1.4.2019 ment
- A		•		W.D.V. as Sale/Adjust more than n 1.4.2019 ment 180 days
•	•		400 F	Additional more than 180 days
•	1	•		Additional less than 180 days
6602	4528	1700	2828	Total
•	****	10	40	% of depreciation
2074	1301	170	1131	Allowable depreciation n for the
		1530	1697	Allowable depreciatio W.D.V. as n for the on 31.3.2019

For NIRMAN

Partner

### M/S NIRMAN 22, R.N.MUKHERJEE ROAD KOLKATA-700 001

Status: Partnership Firm PAN: AAGFN 6845E <u>Assessment year - 2018-19</u> Dateof Incorporation: 16/04/2007

Computation of total income & tax liability.

Net Lossas p	er Profit & Loss accoun		Amount	Amount
Add: Deprecia	ation As Per Company A			(1,02,979)
•	A Company A	et.		1,661
Less: Depreci	ation As Per Income Tax	. A a t		(1,01,318)
		ACL		1,301
		Total Loss		(1,02,619)
		Total Loss		(1,02,619)
Tax				
				NIL
NOTE:	UNABSORBED DEP.	DUE LOCO		NIL
A.Y. 2019-20	The state of the s		<u>rotal</u>	
7.11.2010-20	1,301	-101318	-102619	

For NIRMAN Junhar Kantish

Partner