

# MKR NIRMAN PRIVATE LIMITED

## BALANCE SHEET AS AT 31ST MARCH, 2020

PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD	FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD
		RS.	RS.
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	1	2,100,000.00	100,000.00
(b) Reserves and Surplus	2	(91,458.11)	(62,788.11)
<b>(2) Share Application Money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long Term Borrowings		-	-
(b) Deferred Tax Liability (Net)		-	-
(c) Other Long Term Liabilities		320,000.00	320,000.00
(d) Long Term Provisions		-	-
<b>(4) Current Liabilities</b>			
(a) Short Term Borrowings		229,721.00	100,000.00
(b) Trade Payables	3	253,598.00	253,598.00
(c) Other Current Liabilities	4	12,000.00	9,000.00
(d) Short-Term Provisions		4,632.00	4,632.00
<b>TOTAL :-&gt;</b>		<b>2,828,492.89</b>	<b>724,441.89</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
<b>(a) Fixed Assets</b>			
(i) Tangible Assets		-	-
(ii) Intangible Assets		-	-
(iii) Capital work -in -progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	5	50,000.00	50,000.00
(c) Deferred Tax assets (net)		-	-
(d) Long term loans and advances	6	-	-
(e) Other non-current assets		-	-
<b>(2) Current Assets</b>			
(a) Current investments	7	-	-
(b) Inventories		535,007.00	-
(c) Trade receivables	8	-	-
(d) Cash and cash equivalents	9	2,236,255.89	667,211.89
(e) Short-term loans and advances	10	7,230.00	7,230.00
(f) Other Current assets		-	-
(g) Miscellaneous Expenditure	11	-	-
<b>TOTAL :-&gt;</b>		<b>2,828,492.89</b>	<b>724,441.89</b>

See accompanying notes to the Financial Statements

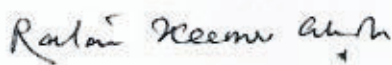
IN TERMS OF OUR REPORT OF EVEN DATE  
FOR MANOJ KUMAR MUKHERJEE & CO.  
Chartered Accountants

  
(MANOJ KUMAR MUKHERJEE)  
PROPRIETOR  
MEMBERSHIP NO. : 055118

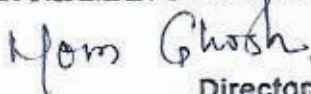
Place: Kolkata

Dated: DECEMBER 01, 2020

MKR NIRMAN PVT. LTD.

  
RG Director

MKR NIRMAN PVT. LTD.

  
Director

# MKR NIRMAN PRIVATE LIMITED

GR FR FL-OFFICE 18 Baishnab Ghata RD Kolkata Kolkata WB 700047 IN

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2020

SR. NO.	PARTICULARS	NOTE NO.	FIGURES FOR THE CURRENT REPORTING PERIOD	FIGURES FOR THE PREVIOUS REPORTING PERIOD
			RS.	RS.
I	Revenue from Operations		-	-
	LESS : Excise Duty		-	-
II	Other Income	12	-	693,000.00
III	<b>Total Revenue (I + II)</b>		-	<b>693,000.00</b>
IV	<b>EXPENSES :</b>			
	Cost of Material Consumed		-	-
	Purchases of Stock-in-trade		161,560.00	355,078.00
	Change in inventories of finished goods, work-in-progress and stock-in-trade		(535,007.00)	-
	Employee Benefit Expense	13	-	91,000.00
	Finance Cost		-	-
	Depreciation and Amortization Expense	14	-	-
	Other Expenses	15	400,677.00	228,931.80
	<b>TOTAL EXPENSES</b>		<b>27,230.00</b>	<b>675,009.80</b>
V	Profit before exceptional and extraordinary items and tax (III -IV)		(27,230.00)	17,990.20
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		(27,230.00)	17,990.20
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		(27,230.00)	17,990.20
X	<b>TAX EXPENSE :</b>			
	(1) Current tax		-	4,632.00
	(2) Deferred tax		-	-
XI	Profit/(Loss) for the period from continuing operations (IX -X)		(27,230.00)	13,358.20
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax on Regular Assessment		(1,440.00)	-
XIV	Profit/(Loss) from discontinuing operations (XII - XIII)		(1,440.00)	-
XV	Profit/(Loss) for the period (XI + XIV)		(28,670.00)	13,358.20
XVI	Earning per equity share:			
	(1) Basic	16	(0.14)	1.34
	(2) Diluted		(0.14)	1.34

See accompanying notes to the Financial Statements

IN TERMS OF OUR REPORT OF EVEN DATE  
FOR MANOJ KUMAR MUKHERJEE & CO.  
Chartered Accountants

  
 (MANOJ KUMAR MUKHERJEE)  
 PROPRIETOR  
 MEMBERSHIP NO. : 055118

Place: Kolkata

Dated: DECEMBER 01, 2020

MKR NIRMAN PVT. Li.  
*Ratan Keem*  
 Director

MKR NIRMAN PVT. LTD.  
*Manoj Choudh.*  
 Director



# MKR NIRMAN PRIVATE LIMITED

GR FR FL-OFFICE 18 Baishnab Ghata RD Kolkata Kolkata WB 700047 IN  
NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH, 2020

## NOTE : 1 SHARE CAPITAL

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	<b>AUTHORIZED CAPITAL</b> 10,000 Equity Shares of Rs. 10/- each. Add : Increased during the year 4,90,000 Equity of Rs. 10 each	100,000.00 4,90,000.00 <b>5,00,000.00</b>	100,000.00 <b>100,000.00</b>
B.	<b>ISSUED , SUBSCRIBED &amp; PAID UP CAPITAL</b> 10,000 Equity Shares of Rs. 10/- each Fully paid up (Previous Year NIL Equity Shares of Rs. 10/- each fully paid up)	2,10,000.00 <b>2,10,000.00</b>	100,000.00 <b>100,000.00</b>
C.	<b>RECONCILIATION OF NO. OF SHARES</b> No. of Equity shares at the beginning of the Year Add : No. of Equity Shares allotted during the Year No. of Equity shares at the close of the Year	10,000.00 200,000.00 <b>210,000.00</b>	10,000.00 - <b>10,000.00</b>
D.	<b>Details of shareholders holding more than 5 % shares in the Co.:-</b> Name	No. of Shares	No. of Shares
	RATAN KUMAR GHOSH	205,000	5,000
	MOM GHOSH	5,000	5,000

## NOTE : 2 RESERVES & SURPLUS

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	Capital Reserve		
B.	Securities Premium Account	-	-
C.	Revaluation Reserve	-	-
D.	<b>Surplus ( Balance in Statement of Profit &amp; Loss)</b> Balance brought forward from previous year <b>ADD</b> : Profit/(Loss) for the period <b>LESS</b> : Income Tax for the Year Deferred Tax Income Tax & FBT Adjustment FBT Adjustment for Earlier Year	(62,788.11) (28,670.00) - - - - -	(76,146.31) 17,990.20 (4,632.00) - - - -
	<b>TOTAL :-&gt;</b>	<b>(91,458.11)</b>	<b>(62,788.11)</b>

## NOTE : 3 TRADE PAYABLES

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	Sundry Creditors for Expenses	253,598.00	253,598.00
	<b>TOTAL :-</b>	<b>253,598.00</b>	<b>253,598.00</b>

MKR NIRMAN PVT. LTD.

*Ratan Kumar Ghosh*  
Director



MKR NIRMAN PVT. LTD.

*Mom Ghosh*  
Director

# MKR NIRMAN PRIVATE LIMITED

GR FR FL-OFFICE 18 Baishnab Ghata RD Kolkata Kolkata WB 700047 IN  
NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH, 2020

## NOTE : 4 OTHER CURRENT LIABILITIES

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	Audit Fees Payable	3,000.00	3,000.00
	Accounting Charges	9,000.00	6,000.00
	<b>TOTAL :-</b>	<b>12,000.00</b>	<b>9,000.00</b>

## NOTE : 5 NON-CURRENT INVESTMENTS

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	Investment in Equity Instruments	-	-
B.	Investment in Preference Shares	-	-
C.	Investment in Govt. or Trust Securities	-	-
D.	Investment in Debentures or Bonds	-	-
E.	Investment in Mutual Funds	-	-
F.	Investment in Partnership Firms	-	-
G.	Others	50,000.00	50,000.00
	<b>Total</b>	<b>50,000.00</b>	<b>50,000.00</b>

## NOTE : 6 LONG TERMS LOANS AND ADVANCES

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	<b>LOANS &amp; ADVANCES TO RELATED PARTIES</b>		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
B.	<b>OTHERS</b>		
	Advance Recoverable in cash or in kind or for value to be received	-	-
	Security Deposits with CFSC	-	-
	<b>TOTAL :-</b>	<b>-</b>	<b>-</b>

The above includes :-  
a) Debts due by Directors or other officers of company  
b) Debts due by firms in which any director is a partner  
c) Debts due by companies in which any director is a director or member

## NOTE : 7 CURRENT INVESTMENTS

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	Investment in Equity Instruments	-	-
B.	Investment in Preference Shares	-	-
C.	Investment in Govt. or Trust Securities	-	-
D.	Investment in Debentures or Bonds	-	-
E.	Investment in Mutual Funds	-	-
F.	Investment in Partnership Firms	-	-
G.	Others	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>



MKR NIRMAN PVT. LTD.

Ratan Kumar Ghosh  
Director

MKR NIRMAN PVT. LTD.  
Mam Choudhury  
Director



# MKR NIRMAN PRIVATE LIMITED

GR FR FL-OFFICE 18 Baishnab Ghata RD Kolkata Kolkata WB 700047 IN  
NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH, 2020

## NOTE : 8 TRADE RECEIVABLES

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	<b>OUTSTANDING FOR A PERIOD EXCEEDING SIX MONTHS FROM DUE DATE</b>		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
B.	<b>Other Debts</b>		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
	<b>TOTAL :-</b>	-	-
	The above includes :-		
	a) Debts due by Directors or other officers of company		
	b) Debts due by firms in which any director is a partner		
	c) Debts due by companies in which any director is a director or member		

## NOTE : 9 CASH & CASH EQUIVALENTS

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	<b>CASH IN HAND (As Certified by the Management)</b>	4,134.54	9,524.54
B.	<b>BALANCE WITH BANKS</b>		
	Axis Bank ,Garia Br. C/A No-914020022886239	2,232,121.35	657,687.35
	<b>TOTAL :-</b>	<b>2,236,255.89</b>	<b>667,211.89</b>

## NOTE : 10 SHORT TERMS LOANS AND ADVANCES

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	<b>LOANS &amp; ADVANCES TO RELATED PARTIES</b>		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
B.	<b>OTHERS</b>		
	Advance Recoverable in cash or in kind or for value to be received		
	Income Tax	7,230.00	7,230.00
	<b>TOTAL :-</b>	<b>7,230.00</b>	<b>7,230.00</b>
	The above includes :-		
	a) Debts due by Directors or other officers of company		
	b) Debts due by firms in which any director is a partner		
	c) Debts due by companies in which any director is a director or member		

## NOTE : 11 MISCELLANEOUS EXPENDITURE

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	<b>PRELIMINARY EXPENSES</b>		
	Balance brought forward	-	-
	<b>ADD</b> : Incurred during the year	-	-
	<b>LESS</b> : Written off during the year	-	-
	<b>TOTAL :-</b>	-	-



MKR NIRMAN PVT. LTD.

Ratan Kumar Das  
Director

MKR NIRMAN PVT. LTD.

Mam Choudhury  
Director

## MKR NIRMAN PRIVATE LIMITED

GR FR FL-OFFICE 18 Baishnab Ghata RD Kolkata Kolkata WB 700047 IN  
NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH, 2020

### NOTE : 12 REVENUE FROM OPERATIONS

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	Other Income	-	693,000.00
	<b>TOTAL :-</b>	-	<b>693,000.00</b>

### NOTE : 13 EMPLOYEE BENEFIT EXPENSES

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	Salaries & Bonus	-	91,000.00
	Staff Welfare Expenses	-	-
	<b>TOTAL :-</b>	-	<b>91,000.00</b>

### NOTE : 14 DEPRECIATION & AMORTIZATION EXPENSES

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	Preliminary Expenses W/off	-	-
	<b>TOTAL :-</b>	-	-

### NOTE : 15 OTHER EXPENSES

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	Accounting Charges	3,000.00	3,000.00
	Audit Fees	3,000.00	3,000.00
	Architech Fees	50,000.00	-
	Bank Charges	826.00	13,109.80
	Conveyance	8,480.00	7,580.00
	General Expenses	7,684.00	5,680.00
	Printing & Stationery	2,496.00	1,250.00
	Tea & Teffin	8,570.00	8,812.00
	ROC Fees	81,100.00	600.00
	Soil Test	100,300.00	-
	Trade Licence	4,300.00	-
	Electric Connection	49,421.00	-
	Labour Charges	81,500.00	185,900.00
	<b>TOTAL :-</b>	<b>400,677.00</b>	<b>228,931.80</b>

### NOTE : 16 EARNING PER EQUITY SHARE

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	Profit/Loss attributable to Equity Shareholder	(28,670.00)	13,358.20
B.	No. Of Equity Shares at the end of year	210,000.00	10,000.00
C.	Weighted Average number of Equity Shares outstanding during the year	210,000.00	10,000.00
D.	Nominal Value of Equity Share	10.00	10.00
E.	Basic Earning Per Share	(0.14)	1.34



MKR NIRMAN PVT. LTD.

MKR NIRMAN PVT. LTD.

*Pratim Kumar Das*

*Mom Ghosh*



# MKR NIRMAN PRIVATE LIMITED

GR FR FL-OFFICE 18 Baishnab Ghata RD Kolkata Kolkata WB 700047 IN  
 NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31ST MARCH, 2020

## NOTE : 17 RELATED PARTY DISCLOSURES

- a) KEY MANAGEMENT PERSONNEL :-  
 RATAN KUMAR GHOSH : Director  
 Mom Ghosh : Director
- b) Relative of Key Management Personnel with whom transaction has taken place :-  
 NIL
- c) ENTERPRISE OVER WHICH KEY MANAGEMENT PERSONNEL & THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE :-  
 NIL

d) TRANSACTIONS WITH THE RELATED PARTIES DURING THE YEAR :-  
WITH PARTIES REFERRED TO IN NOTE 13(a)

	CURRENT YEAR	PREVIOUS YEAR
	Rs.	Rs.

Nature of Transaction

Remuneration

Meeting fees

Outstanding at year end

With parties referred to in Note 13(b)

Nature of Transaction

Purchases

Sale

Outstanding at year end

With parties referred to in Note 13(c)

Nature of Transaction

Purchases

Sale

Outstanding at year end

## NOTE : 18 SIGNIFICANT ACCOUNTING POLICIES

- A. The financial statements are prepared under historical cost convention and in accordance with generally accepted accounting principles (except otherwise referred elsewhere in these notes) and materially comply with the mandatory accounting standards specified in Companies (Accounting Standards) Rules, 2006 and the Guidance Notes issued by The Institute of Chartered Accountants of India and the applicable provisions of the Companies Act, 1956.
- B. Generally all items of Income and Expenditure having material effect on profitability are recognized on accrual basis.
- C. Preliminary expenses are being amortized over a period of five years commencing from the current financial year in which commercial activities were commenced.
- D. Investments are stated at cost. Fall, if any, in value of unquoted Investments could not be ascertained due to non-availability of their Balance Sheet.
- E. Unquoted Shares : At cost or fair value whichever is lower.

OR

Unquoted shares are valued "At Cost" and not at "Lower of cost or fair value/Break up Value" as prescribed under AS-13.

F. REVENUE RECOGNITION :-

a) Service income is recognised as per the terms of contract with customers when the services are rendered.

G. EXPENDITURE RECOGNITION :-

a) All the expenses are accounted for on accrual basis

H. TAXATION :-

a) Tax expense comprises of current . Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act 1961.



MKR NIRMAN PVT. LTD.

*Ratan Kumar Ghosh*  
 Director

MKR NIRMAN PVT. LTD.

*Mom Ghosh*  
 Director

# **MKR NIRMAN PRIVATE LIMITED**

GR FR FL-OFFICE 18 Baishnab Ghata RD Kolkata Kolkata WB 700047 IN  
NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH, 2020

## **NOTE : 19 OTHER NOTES TO FINANCIAL STATEMENTS**

- A. No provision has been made in respect of Gratuity payable to employees. The present liability for future payments of Gratuity is unascertained.
- B. Trade Receivables, Loans & Advances (Dr./Cr.), Trade Payables, Advances and Deposits (Dr./Cr.) are taken as per balances appearing in the books of accounts of the Company, as conformation thereof are still awaited.
- C. In the opinion of the Board of Directors, the realizable value of Non current Assets (Other than Fixed assets not meant for re-sale) and Current Assets in the ordinary course of business would not be less than the amount at which they are appearing in the Balance Sheet and the provision for all known liabilities is adequate and not in excess of the amount at which they are stated in the Balance Sheet.
- D. **Earnings per share**  
Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the year.  
For the purpose of calculating diluted earnings per share, the net profit/ loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.
- E. According to the information provided to us, there were no dues to suppliers under the Micro, Small and Medium Enterprises Development Act, 2006.

IN TERMS OF OUR REPORT OF EVEN DATE  
FOR MANOJ KUMAR MUKHERJEE & CO.

Chartered Accountants

  
(MANOJ KUMAR MUKHERJEE)  
PROPRIETOR

MEMBERSHIP NO. : 055118

Place: Kolkata

Dated: DECEMBER 01, 2020

MKR NIRMAN PVT. LTD.

Ratni Keesu Chakraborty  
Director

MKR NIRMAN PVT. LTD.