

**KALIM ESTATES PRIVATE LIMITED**  
(Formerly Known As Vighnaraja Realtors Private Limited)

(All amounts in Rs. thousands, unless otherwise stated)

**Balance Sheet as at 31st March 2025**

PARTICULARS	Note No.	As at 31st March 2025	As at 31st March 2024
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital	1	100.00	100.00
Reserves and surplus	2	(5,683.21)	(8,516.80)
		<b>(5,583.21)</b>	<b>(8,416.80)</b>
<b>Non-current liabilities</b>			
Long-term borrowings		-	-
<b>Current liabilities</b>			
Short-term borrowings	3	14,310.22	10,683.08
Trade payables	4	-	-
(A) Micro enterprises and small enterprises		-	-
(B) Others		7,508.64	4,757.08
Other current liabilities	5	73,516.50	45,170.66
Short-term provisions		-	-
		<b>95,335.37</b>	<b>60,610.82</b>
<b>TOTAL</b>		<b>89,752.15</b>	<b>52,194.02</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Properties, Plant & Equipments and Intangible Assets	6		
Property, Plant & Equipment		47.98	57.36
Deferred tax assets (net)	7	67.02	79.83
		<b>115.00</b>	<b>137.19</b>
<b>Current assets</b>			
Current investments		-	-
Inventories	8	14,344.40	29,196.18
Trade Receivables		-	-
Cash and Bank Balances	9	4,583.43	7,322.25
Short-term loans and advances	10	20,776.74	15,538.40
Other Current Assets	10A	49,932.58	-
		<b>89,637.15</b>	<b>52,056.83</b>
<b>TOTAL</b>		<b>89,752.15</b>	<b>52,194.02</b>

Significant Accounting Policies & Notes to the account

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The schedule referred above form an integral part of the Accounts Audit Report as on even date attached

For MSSR & ASSOCIATES  
Chartered Accountants  
(FRN: 327104E)

*Rashmi Kotriwal*

Rashmi Kotriwal

Partner

Membership No.: 067500

Place: KOLKATA

Date: 23/09/2025

UDIN:25067500BMTDTU5972



KALIM ESTATES (P) LTD.

*Firdous Kalim*  
Director

For & On Behalf of Board of Directors

KALIM ESTATES (P) LTD.

*Tausif Kalim*  
Director

FIRDOUS KALIM

DIRECTOR

DIN: 02091275

TAUSIF KALIM

DIRECTOR

DIN: 02697951

**KALIM ESTATES PRIVATE LIMITED**  
(Formerly Known As Vighnaraja Realtors Private Limited)

(All amounts in Rs. thousands, unless otherwise stated)

**Statement of Profit and loss for the year ended 31st March 2025**

Particulars	Note No.	2024-25	2023-24
<b>Revenue</b>			
Revenue from operations	11	51,802.58	-
Other income	12	167.24	206.96
<b>Total revenue</b>		<b>51,969.82</b>	<b>206.96</b>
<b>Expenses</b>			
Cost of Raw Material Consumed	13	16,071.68	299.46
Purchase of stock-in-trade		-	-
Changes in inventories of Finished Goods, Work-in-Progress & Stock-in-Trade	14	7,910.14	(10,984.62)
Employee benefit expenses	15	1,938.00	657.13
Finance costs		-	-
Depreciation and amortization expenses	6	9.38	12.350
Other expenses	16	23,188.30	10,342.83
<b>Total expenses</b>		<b>49,117.50</b>	<b>327.15</b>
<b>Profit before exceptional, extraordinary items and tax</b>		<b>2,852.33</b>	<b>(120.19)</b>
Exceptional items		-	-
<b>Profit before extraordinary items and tax</b>		<b>2,852.33</b>	<b>(120.19)</b>
Extraordinary items		-	-
<b>Profit before tax</b>		<b>2,852.33</b>	<b>(120.19)</b>
<b>Tax expenses</b>			
Current tax		-	-
Deferred tax	16A	12.81	35.30
Excess/short provision relating earlier year tax	17	5.93	9.11
<b>Profit(Loss) for the period from continuing operations</b>		<b>2,833.58</b>	<b>(164.60)</b>
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
<b>Profit/(loss) from discontinuing operations (after tax)</b>		<b>-</b>	<b>-</b>
<b>Profit/(loss) for the year</b>		<b>2,833.58</b>	<b>(164.60)</b>
<b>Earnings per share</b>	17A		
<b>Basic</b>			
Before extraordinary Items		283.36	(16.46)
After extraordinary Adjustment		283.36	(16.46)
<b>Diluted</b>			
Before extraordinary Items		283.36	(16.46)
After extraordinary Adjustment		283.36	(16.46)

Significant Accounting Policies & Notes to the account

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The schedule referred above form an integral part of the Accounts  
Audit Report as on even date attached

For **MSSR & ASSOCIATES**

Chartered Accountants  
(FRN: 327104E)

*Rashmi Kotriwal*  
**RASHMI KOTRIWAL**  
PARTNER  
Membership No.: 067500  
Place: KOLKATA  
Date: 23/09/2025  
UDIN:25067500BMTDTU5972



**KALIM ESTATES (P) LTD.**

For & On Behalf of Board of Directors

**KALIM ESTATES (P) LTD.**

*Firdous Kalim*  
Director

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DIRECTOR  
DIN: 02091275

*Tausif Kalim*  
Director

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DIRECTOR  
DIN: 02697951