

(xx) The provision of Section 135 of the Companies Act, 2013 are not applicable to the Company. Hence, reporting under clause 3(xx) of the order is not applicable.

(xxi) With respect to the matters specified in paragraphs 3(xx) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/"CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and its subsidiary included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.

For P. K. KEDIA & CO.
Chartered Accountants
Firm Regn No 318048E



(Sunil Kumar Agarwal, FCA)
Partner
Membership No. 058695

ICAI UDIN : 25058695BMLZMF5933

Place : Asansol

Date : The 31st day of August, 2025.

CLM DEVELOPERS PRIVATE LIMITED

BALANCE SHEET AS AT MARCH 31, 2025

All amounts are in Rupees hundreds unless otherwise stated

Particulars	Note	For the year ended 31st March, 2025	For the year ended 31st March, 2024
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EQUITY AND LIABILITIES

Shareholder's Funds	1	35,448.00	35,448.00
Share Capital	2	5,90,275.65	5,63,842.01
Reserves and Surplus		6,25,723.65	5,99,290.01
Sub-Total		3,35,716	3,70,940
Non-Current Liabilities	3	3,35,716	3,70,940
Long term borrowings	4	-	260
Other Non-current liabilities		3,35,716	3,71,200
Sub-Total		3,35,716	3,71,200
Current Liabilities	5	1,25,924	1,59,615
Trade Payables	6	19,27,414	19,32,840
Other current liabilities	7	6,472	2,337
Sub-Total		20,59,811	20,94,791
Total		30,21,250	30,65,282

ASSETS

Non-current assets	8	25,703	35,713
(a) Property, plant and equipment and Intangible assets			
(i) Property, plant and equipment	9	3,53,636	3,53,636
Non-current investments	10	9,534	9,379
Deferred Tax (Asset)		3,88,873	3,98,728
Sub-Total		3,88,873	3,98,728
Current assets	11	23,27,182	24,21,882
Inventories	12	4,764	4,598
Trade Receivables	13	96,276	55,219
Cash and cash equivalents	14	2,04,007	1,84,798
Short Term Loans & Advances	15	147	57
Other Current Assets			
Sub-Total		26,32,377	26,66,554
Total		30,21,250	30,65,282

See accompanying Notes to Financial Statements

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For & on behalf of the Board of Directors

CLM DEVELOPERS PVT LTD

Bhaskar

CLM DEVELOPERS PVT LTD

Mukesh
DIRECTOR

In terms of our Report of even date

For P. K. KEDIA & CO.

Chartered Accountants

Firm Regn No 318048E

(Sunil Kumar Agarwal, FCA)

Partner

Membership No. 058695

Place : Asansol

Date : The 31st day of August, 2025

CLM DEVELOPERS PRIVATE LIMITED

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

All amounts are in Rupees hundreds unless otherwise stated

Particulars	Note	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Revenue from operations	16	5,53,365	2,86,195
Other Income	17	12,484	11,359
Total Income		5,65,849	2,97,554
Expenses			
Purchases of stock in trade	18	1,52,783	2,79,493
Changes in inventories of work-in- progress	19	94,700	(4,82,308)
Operating Expenses	20	1,74,562	3,75,236
Employee benefit expense	21	70,701	72,045
Financial costs	22	1,875	2,373
Depreciation and amortization expense	8	11,389	15,538
Other expenses	23	25,028	22,791
Total Expenses		5,31,037	2,85,169
Profit before exceptional and extraordinary items and tax		34,811	12,386
Exceptional Items		-	-
Profit before extraordinary items and tax		34,811	12,386
Extraordinary Items		-	-
Profit before tax		34,811	12,386
Tax expense			
Current tax		8,512	3,287
Deferred tax		155	795
Total Tax		8,357	2,492
Profit/(Loss) for the year		26,455	9,894
Earning per equity share			
Basic		7.46	2.79
Diluted		7.46	2.79

See accompanying Notes to Financial Statements

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For & on behalf of the Board of Directors

In terms of our Report of even date

For P. K. KEDIA & CO.

Chartered Accountants

Firm Regn No 318048E

(Sunit Kumar Agarwal, FCA)

Partner

Membership No. 058695

Place : Asansol

CLM DEVELOPERS PVT LTD
DIRECTOR
BlasomusCLM DEVELOPERS PVT LTD
DIRECTOR
Mukesh