

**BANKURA NIRMAN PROJECTS PRIVATE LIMITED**  
CIN: U70109WB2022PTC253581  
PRATAPBAGAN, BANKURA, WEST BENGAL 722101

**BALANCE SHEET AS AT 31ST MARCH 2025**

Rupees in '000

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
		Rs.	Rs.
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' funds</b>			
(a) Share Capital	3	400	400
(b) Reserves and Surplus	4	-42	-32
<b>(2) Non-current liabilities</b>			
(a) Long-term Borrowings	5	582	1,222
(b) Other Long-term Liabilities	6	-	-
(c) Long-term-Provision	7	-	-
(d) Deferred Tax Liabilities	15	-	-
<b>(3) Current liabilities</b>			
(a) Short Term Borrowings	8	-	-
(a) Trade Payable	9	-	-
(b) Other Current Liabilities	10	7,122	8,044
(c) Short-term-Provision	11	-	-
<b>TOTAL</b>		<b>8,062</b>	<b>9,634</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant and equipment	12	-	8,000
(b) Intangible Assets	12	-	-
(c) Capital Work-in-progress	12	-	-
(d) Non-Current Investment	13	-	-
(e) Long-Term loans and Advances	14	-	-
(f) Defferred Tax Assets	15	-	-
<b>(2) Current assets</b>			
(a) Current Investments	16	-	-
(b) Inventories	17	2,477	1,414
(c) Trade Receivables	18	-	-
(d) Cash and Cash Equivalents	19	5,585	220
(e) Short Term Loans and Advances	20	-	-
(f) Other Current Assets	21	-	-
<b>TOTAL</b>		<b>8,062</b>	<b>9,634</b>
<b>Overview &amp; Summary of Significant Accounting Policies</b>		1-2	
<b>The accompanying Notes 1 to 35 form an integral part of the Financial Statements</b>			

As per our report of even date attached  
For Sandip Ray & Associates  
Chartered Accountants  
FRN: 333588E

*Sandip Ray*  
CA Sandip Ray  
Proprietor  
Membership No: 053188  
Place: Kolkata  
Dated: 11.09.2025  
UDIN: 25053188BMIMVF3431



BA 207, Salt Lake City  
Sector 1  
Kolkata 700 064

For and on behalf of the Board

**Bankura Nirman Projects Pvt. Ltd.**  
*Raja Mukherjee*  
Director

Raja Mukherjee  
Director  
DIN: 09594967

**Bankura Nirman Projects Pvt. Ltd.**  
*Subhajit Majee*  
Director

Subhajit Majee  
Director  
DIN: 09594968

**BANKURA NIRMAN PROJECTS PRIVATE LIMITED**  
CIN: U70109WB2022PTC253581  
PRATAPBAGAN, BANKURA, WEST BENGAL 722101

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025**

Rupees in '000

Particulars		Note No.	For the year ended 31.03.2025	For the year ended 31.03.2024
			Rs.	Rs.
I	<b>Income:</b>			
	Revenue from Operation	22	-	1,315
II	Other Income	23	-	-
III	<b>Total Income (I + II)</b>		-	1,315
	<b>Expenses:</b>			
	Cost of Material Consumed	24	1,063	1,342
	Changes in Work In Progress/ Finished Goods	25	-1,063	-99
	Employee Benefit Expenses	26	-	-
	Finance Costs	27	-	17
	Depreciation & Amortization Expense	12	-	-
	Other Expenses	28	10	81
IV	<b>Total Expenses</b>		10	1,341
V	Profit before exceptional and extraordinary items and tax (III - IV)		-10	-26
VI	Add/(Less): Exceptional items		-	-
VII	Profit before extraordinary items and tax (V - VI)		-10	-26
VIII	Add/(Less): Extraordinary items		-	-
IX	Profit before tax (VII- VIII)		-10	-26
	Tax expense / (benefit):			
X	(1) Current tax		-	-
	(2) Tax of earlier years		-	-
	(3) Deferred tax		-	-
XI	Profit (Loss) for the period from continuing operations (VII-VIII)		-10	-26
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV	<b>Profit (Loss) for the period (XI + XIV)</b>		-10	-26
	Earnings per equity share:			
XVI	(1) Basic		-0.25	-0.64
	(2) Diluted		-0.25	-0.64
<b>Overview &amp; Summary of Significant Accounting Policies</b>			1-2	
<b>The accompanying Notes 1 to 35 form an integral part of the Financial Statements</b>				

As per our report of even date attached

For Sandip Ray & Associates

Chartered Accountants

FRN: 333588E

*Sandip Ray*  
CA Sandip Ray

Proprietor

Membership No: 053188

Place: Kolkata

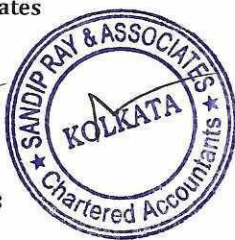
Dated: 11.09.2025

UDIN: 25053188BMIMVF3431

BA 207, Salt Lake City

Sector 1

Kolkata 700 064



For and on behalf of the Board

**Bankura Nirman Projects Pvt. Ltd.**

*Raja Mukherjee*  
Director

Raja Mukherjee

Director

DIN: 09594967

**Bankura Nirman Projects Pvt. Ltd.**

*Subhajit Majee*  
Director

Subhajit Majee

Director

DIN: 09594968

**BANKURA NIRMAN PROJECTS PRIVATE LIMITED**  
**CIN: U70109WB2022PTC253581**

**PRATAPBAGAN, BANKURA, WEST BENGAL 722101**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**1 OVERVIEW**

Bankura Nirman Projects Private Limited ("the Company") was incorporated on 04th May, 2022 for construction & allied services.

**2 SIGNIFICANT ACCOUNTING POLICIES**

**A Basis of preparation of Financial Statements**

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956. The financial statements have been prepared on accrual and going concern basis under the historical cost convention and comply in all material respects with the mandatory Accounting Standards issued by the ICAI

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles and are those used in the previous year.

**B Use of Estimates**

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

**C Fixed Assets**

Fixed Assets are stated at cost net of irrecoverable taxes less accumulated depreciation and impairment loss, if any.

**D Depreciation and Amortisation**

Depreciation of Fixed Assets is provided to the extent of depreciable amount on straight line method at the rates and in the manner prescribed in Schedule II to the Companies Act, 2013 over their useful life.

**E Investments**

Long Term/ Non-Current Investments are valued at cost. Provision is made to recognize a decline, other than temporary, in the opinion of the management.

**F Provision for Current and Deferred Tax**

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred Tax resulting from "timing differences" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred Tax Asset is recognized and carried forward only to the extent that there is a virtual certainty that the asset will be realised in future. Deferred tax assets are recognised only if there is reasonable certainty that they will be realised and reviewed for the appropriateness of their respective carrying values at each balance sheet date.



**Bankura Nirman Projects Pvt. Ltd.**

*Subjit Misra*  
**Director**

**Bankura Nirman Projects Pvt. Ltd.**

*Riya Mukherjee*  
**Director**

**BANKURA NIRMAN PROJECTS PRIVATE LIMITED**  
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**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**3: SHARE CAPITAL**

Rupees in '000

Particulars	As at 31.03.2025		As at 31.03.2024	
	Number	Rs.	Number	Rs.
<b>(a) Authorised</b> Equity shares of Rs. 10 each with voting rights	1,00,000	1,000	1,00,000	1,000
<b>(b) Issued, Subscribed and fully paid up</b> Equity shares of Rs. 10 each with voting rights	40,000	400	40,000	400
<b>Total</b>	<b>40,000</b>	<b>400</b>	<b>40,000</b>	<b>400</b>

**(c) Terms/rights attached to equity shares:**

The Company has only one class of equity shares having a par value of Rs.10 per share. Each equity shares holder is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders. The equity shareholders of the company are entitled to get the dividend as and when proposed by the Board of Directors and approved by shareholders in the ensuing Annual General Meeting.

**(d) The reconciliation of the number of shares is set out below:**

Particulars	As at 31.03.2025		As at 31.03.2024	
	Number	Rs.	Number	Rs.
Equity Shares at the beginning of the year	40,000	400	40,000	400
Add : Shares Issued during the year	-	-	-	-
Equity Shares at the end of the year	40,000	400	40,000	400

**(e) Details of shares held by each shareholder holding more than 5% shares:**

Class of shares / Name of shareholder	As at 31.03.2025		As at 31.03.2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
<b>Equity shares with voting rights</b>				
1. Subhojit Majee	20000	50.00	20000	50.00
2. Raja Mukherjee	20000	50.00	20000	50.00

**(f) Details of shares held by promoters:**

Promoter's Name	Particulars	Current Year			
		Share at beginning		Share at end	
		Number of shares	% of Holding	Number of shares	% of Holding
1. Subhojit Majee	Equity Shares [NV : 10]	20,000	50.00	20,000	50.00
2. Raja Mukherjee	Equity Shares [NV : 10]	20,000	50.00	20,000	50.00

Promoter's Name	Particulars	Previous Year			
		Share at beginning		Share at end	
		Number of shares	% of Holding	Number of shares	% of Holding
1. Subhojit Majee	Equity Shares [NV : 10]	20,000	50.00	20,000	50.00
2. Raja Mukherjee	Equity Shares [NV : 10]	20,000	50.00	20,000	50.00

**4: RESERVES & SURPLUS**

Rupees in '000

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
<b>a) Securities Premium</b>		
Opening balance	-	-
Add: Addition during the year	-	-
Closing balance	-	-
<b>b) Profit &amp; Loss A/c</b>		
Opening balance	-32	-6
Add: Profit / (Loss) for the year	-10	-26
Less: Earlier Year Taxes	-	-
Closing balance	-42	-32
<b>Total</b>	<b>-42</b>	<b>-32</b>



**Bankura Nirman Projects Pvt. Ltd.**

**Bankura Nirman Projects Pvt. Ltd.**

**Director**

**Director**

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Rupees in '000

**5: LONG-TERM BORROWINGS**

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
<b>Unsecured Loan</b>		
Loan from Director	-	-
Subhajeet Majee	482	1,122
Raja Mukherjee	100	100
<b>Total</b>	<b>582</b>	<b>1,222</b>

**6: OTHER LONG-TERM LIABILITIES**

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Loan From Bank or any Other Institution	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**7: LONG-TERM-PROVISION**

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Other Provision	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**8: SHORT TERM BORROWINGS**

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Short Term Borrowings	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**9: TRADE PAYABLE**

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Sundry Creditor	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**10: OTHER CURRENT LIABILITIES**

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
<b>Statutory Dues</b>		
	5	5
Audit Fees Payable	5,107	7,265
	10	3
	2,000	771
<b>Total</b>	<b>7,122</b>	<b>8,044</b>

**11: SHORT-TERM-PROVISION**

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Provision for Income Tax	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Bankura Nirman Projects Pvt. Ltd.

*Subjit*  
Director

Bankura Nirman Projects Pvt. Ltd.

*Rijul*  
Director



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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

12: PROPERTY, PLANT AND EQUIPMENT

Figures in Rs. '000

Sl No.	PARTICULARS	Rate of Depreciation	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			As at 01.04.2024	Addition During the year	Sales/ Adjustment	As at 31.03.2025	Upto 01.04.2024	For the Year	Sales/ Adjustment	Upto 31.03.2025	As at 31.03.2025	As at 31.03.2024
1	LAND	0.00%	8,000.00	-	8,000.00	-	-	-	-	-	8,000.00	
	TOTAL		8,000	-	80	-	-	-	-	-	8,000	
	PREVIOUS YEAR		-	-	-	-	-	-	-	-	-	
	Capital work-in-progress		-	-	-	-	-	-	-	-	-	

Bankura Nirman Projects Pvt. Ltd.  
*Subrata Kumar*  
Director

Bankura Nirman Projects Pvt. Ltd.  
*Subrata Kumar*  
Director



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

**13: NON-CURRENT INVESTMENT**

Rupees in '000

Particulars	As at 31.03.2025	As at 31.03.2024
Rs.	Rs.	Rs.
Investment in Land	-	-
<b>Total</b>	-	-

**14: LONG-TERM LOANS & ADVANCES**

Particulars	As at 31.03.2025	As at 31.03.2024
Rs.	Rs.	Rs.
Deposit With Land Owners	-	-
<b>Total</b>	-	-

**15: DEFERRED TAX ASSETS**

Particulars	As at 31.03.2025	As at 31.03.2024
Rs.	Rs.	Rs.
Opening Balance	-	-
Add : During the year	-	-
<b>Total</b>	-	-

**16: CURRENT INVESTMENTS**

Particulars	As at 31.03.2025	As at 31.03.2024
Rs.	Rs.	Rs.
Short - Term Investment	-	-
<b>Total</b>	-	-

**17: INVENTORIES**

Particulars	As at 31.03.2025	As at 31.03.2024
Rs.	Rs.	Rs.
Work in Progress	2,477	1,414
<b>Total</b>	2,477	1,414

**18: TRADE RECEIVABLES**

Particulars	As at 31.03.2025	As at 31.03.2024
Rs.	Rs.	Rs.
Trade receivables outstanding for a period less than six months from the date they are due for payment	-	-
Unsecured, considered good Outstanding for more than six months	-	-
<b>Total</b>	-	-

**19: CASH & CASH EQUIVALENTS**

Particulars	As at 31.03.2025	As at 31.03.2024
Rs.	Rs.	Rs.
<b>Balance with Banks</b>		
SBI	2,116	92
HDFC Bank	3,345	121
<b>Cash in Hand</b>	124	7
<b>Total</b>	5,585	220

**20: SHORT TERM LOANS & ADVANCES**

Particulars	As at 31.03.2025	As at 31.03.2024
Rs.	Rs.	Rs.
Advances to Related Concern	-	-
Nirman Real Estate	-	-
Other Advances	-	-
<b>Total</b>	-	-

**21: OTHER CURRENT ASSETS**

Particulars	As at 31.03.2025	As at 31.03.2024
Rs.	Rs.	Rs.
Advance Tax	-	-
Balance with Statutory / Government Authorities	-	-
<b>Total</b>	-	-



**Bankura Nirman Projects Pvt. Ltd.**

Director

**Bankura Nirman Projects Pvt. Ltd.**

BANKURA NIRMAN PROJECTS PRIVATE LIMITED  
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**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

Rupees in '000

**22: REVENUE FROM OPERATION**

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Revenue from Operation	-	1,315
<b>Total</b>	-	<b>1,315</b>

**23: OTHER INCOME**

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Discount Received	-	-
<b>Total</b>	-	-

**24: Cost of Material consumed**

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Purchase	-	990
<u>Other Direct Expenses</u>		
Architect Fees	25	-
Construction Labour	64	90
Borewel, Pump & Other Fitting	7	61
Salary	262	-
Accounting Charges	25	-
Site Development Expenses	84	24
Rent	280	23
Sanction & Permission Fee	180	-
Office Expenses	97	144
Repair & Maintenance	39	10
<b>Total</b>	<b>1,063</b>	<b>1,342</b>

**25: CHANGES IN INVENTORIES OF STOCK IN TRADE**

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Opening WIP	1,414	1,315
Closing WIP	2,477	1,414
<b>Total</b>	<b>-1,063</b>	<b>-99</b>

**26: EMPLOYEE BENEFIT EXPENSES**

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Salaries & Bonus	-	-
<b>Total</b>	-	-

**27: FINANCE COSTS**

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Bank Charges	-	17
<b>Total</b>	-	<b>17</b>

**28: OTHER EXPENSES**

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Auditor Remuneration	10	3
Donation & Subscription	-	1
Entertainment Expenses	-	1
Printing & Stationery	-	1
Professional Tax	-	3
Agreement, Notary, Drafting etc	-	23
Bhoomi Pujan Celebration	-	49
<b>Total</b>	<b>10</b>	<b>81</b>



Bankura Nirman Projects Pvt. Ltd.

Bankura Nirman Projects Pvt. Ltd.

Director

Director

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

29 Contingent Liabilities not provided for: Nil

30 Based upon information available with the Company, there is no balance due to vendor covered under the Micro, Small and Medium Enterprises Development Act, 2006. There is no interest liability either paid or payable under the terms of the said Act.

**31 Earnings Per Share:**

Sl. No.	Particulars	31.03.2025	31.03.2024
a.	Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders	-10,000	-25,689
b.	Weighted average number of Equity Shares used as denominator for calculating EPS	40,000	40,000
c.	Basic & Diluted Earnings per share (Rs.)	-0.25	-0.64
d.	Face Value per Share (Rs.)	10	10

**32 Related Party Disclosures:**

(i) List of Related Parties where control exists and related parties with whom transactions have taken place and relationships:

Sl. No.	Name of the Related Party	Relationship
1	Subhojit Majee	Director
2	Raja Mukherjee	Director
3		

(ii) Transactions during the year with related parties:

Sl. No.	Nature of Transactions	Rupees in '000	
		Subhojit Majee	Raja Mukherjee
		Rs.	Rs.
1	Loans Paid	-	-
2	Loans Received	-	-
3	Salary	-	-
4	Closing Balance		
	- Loan O/s	-	-
	- Salary in Advance	-	-

33 Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

**34 Additional regulatory information pursuant to Ministry of Company Affairs Notification dated March 24, 2021:**

**A Title deeds of Immovable Property**

The Company does not own Immovable Property as on March 31st, 2025

**B Loans or advances in the nature of loans are granted to promoters, directors, KMPs and the related parties**

There is no Loan/Advance to Promoters, Directors, KMP and the related Parties.

**C Details of Benami Property held**

There have been no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) and Act, 1988 (45 of 1988) and rules made thereunder.

**D Borrowings from banks or financial institutions on the basis of security of Current Assets**

The Company has not availed any borrowings from banks or financial institutions on the basis of Current Assets.

**E Wilful Defaulter**

The Company has not been declared a wilful defaulter by any bank or financial institution or other lender.

**F Relationship with Struck off Companies**

The Company has not entered into any transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 248 of the Companies Act, 1956.

**G Registration of charges or satisfaction with Registrar of Companies (ROC)**

No Registration of Charges or Satisfaction with the registrar of Companies (ROC) done within the statutory period.

**H Compliance with number of layers of Companies**

The Company has no subsidiaries or investments in other companies, accordingly compliance with the number of layers prescribed under section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, are not applicable.

**I Compliance with approved Scheme(s) of Arrangements**

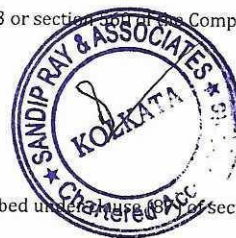
There are no Scheme of Arrangements approved by the Competent Authority in terms of section 230 to 237 of the Act.

**J Corporate Social Responsibility (CSR)**

The Company is not required to undertake Corporate Social Responsibility (CSR) activities in accordance with Section 135 of the Companies Act, 2013.

**K Details of Crypto Currency or Virtual Currency**

The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.



**Bankura Nirman Projects Pvt. Ltd.**

*Rajul Mukherjee*  
**Director**

**Bankura Nirman Projects Pvt. Ltd.**

*Subjit Majee*  
**Director**

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

35 Additional regulatory information pursuant to Ministry of Company Affairs Notification dated March 24, 2021:

1 Ratios

Sl. No.	Ratio	Numerator	Denominator	Numerator / Denominator	Current Year Ratio	Numerator / Denominator	Previous Year Ratio	% Change	Reasons
1	Current Ratio	Current Assets	Current Liabilities	80,62,124	4.00	16,34,013	2.10	90.62	--
2	Debt-Equity Ratio	Total Debt	Shareholder's Equity	5,82,001	1.62	12,22,001	3.32	-51.04	--
3	Debt-Service Coverage Ratio	EBIDT + Non cash expense	Interest + Principal Repayment	-	-	-	-	-	--
4	Return on Equity Ratio	Net Profits after taxes - Preference Dividend (if any)	Average Shareholder's Equity	-10,000	-0.03	-25,689	-0.07	-59.16	--
5	Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	-	-	12,43,352	0.91	-100.00	--
6	Trade Receivables Turnover Ratio	Net Credit Sales	Average Trade Receivables	-	-	-	-	-	--
7	Trade Payables Turnover Ratio	Net Credit Purchases	Average Trade Payables	-	-	-	-	-	--
8	Net Capital Turnover Ratio	Net Sales	Average Working Capital	-	-	13,15,466	0.10	-100.00	--
9	Net Profit Ratio	Net Profit	Net Sales	-10,000	-	-25,689	0.01	-100.00	--
10	Return on Capital Employed	EBIT	Capital Employed	-10,000	-1.06	-25,689	-1.62	-34.16	--
11	Return on Investment	Net Profit	Net Investment	-10,000	-2.71	-25,689	-6.52	-58.36	--

As per our report of even date attached  
For Sandip Ray & Associates  
Chartered Accountants  
FRN: 333588E



*Sandip Ray*  
CA Sandip Ray  
Proprietor  
Membership No: 053188  
Place: Kolkata  
Dated: 11.09.2025  
UDIN: 25053188BMMVF3431

BA 207, Salt Lake City  
Sector 1  
Kolkata 700 064

For and on behalf of the Board

*Raja Mukherjee*  
Bankura Nirman Projects Pvt. Ltd.  
Director

Raja Mukherjee  
Director  
DIN: 09594967

*Subhjit Majee*  
Bankura Nirman Projects Pvt. Ltd.  
Director

Subhjit Majee  
Director  
DIN: 09594968