

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

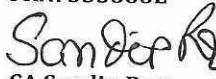
Rupees in '000

BALANCE SHEET AS AT 31ST MARCH 2025

Particulars	Note No.	As at	As at
		31.03.2025	31.03.2024
		Rs.	Rs.
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	400	400
(b) Reserves and Surplus	4	-42	-32
(2) Non-current liabilities			
(a) Long-term Borrowings	5	582	1,222
(b) Other Long-term Liabilities	6	-	-
(c) Long-term-Provision	7	-	-
(d) Deferred Tax Liabilities	15	-	-
(3) Current liabilities			
(a) Short Term Borrowings	8	-	-
(a) Trade Payable	9	-	-
(b) Other Current Liabilities	10	7,122	8,044
(c) Short-term-Provision	11	-	-
TOTAL		8,062	9,634
II. ASSETS			
(1) Non-current assets			
(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) Deffrred Tax Assets	15	-	-
(2) Current assets			
(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	-	-
TOTAL		8,062	9,634
Overview & Summary of Significant Accounting Policies		1-2	
The accompanying Notes 1 to 35 form an integral part of the Financial Statements			

As per our report of even date attached

For Sandip Ray & Associates
Chartered Accountants
FRN: 333588E



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



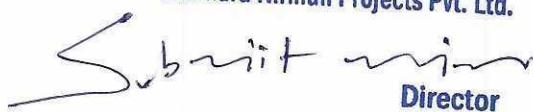
For and on behalf of the Board

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

Rupees in '000

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

	Particulars	Note No.	For the year ended	For the year ended
			31.03.2025	31.03.2024
			Rs.	Rs.
I	Income:			
I	Revenue from Operation	22	-	1,315
II	Other Income	23	-	-
III	Total Income (I + II)		-	1,315
	Expenses:			
	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	Total Expenses		10	1,341
V	Profit before exceptional and extraordinary items and tax (III - IV)			
VI	Add/(Less): Exceptional items		-10	-26
VII	Profit before extraordinary items and tax (V - VI)		-	-
VIII	Add/(Less): Extraordinary items		-10	-26
IX	Profit before tax (VII- VIII)		-	-
	Tax expense / (benefit):		-10	-26
X	(1) Current tax		-	-
	(2) Tax of earlier years		-	-
	(3) Deferred tax		-	-
XI	Profit (Loss) for the period from continuing operations (VII-VIII)		-	-
XII	Profit/(loss) from discontinuing operations		-10	-26
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit (Loss) for the period (XI + XIV)		-10	-26
	Earnings per equity share:			
XVI	(1) Basic		-0.25	-0.64
	(2) Diluted		-0.25	-0.64

Overview & Summary of Significant Accounting Policies

1-2

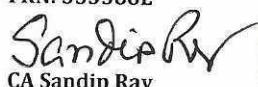
The accompanying Notes 1 to 35 form an integral part of the Financial Statements

As per our report of even date attached

For Sandip Ray & Associates

Chartered Accountants

FRN: 333588E


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

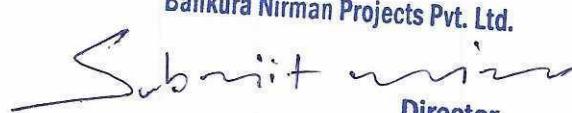
BA 207, Salt Lake City
Sector 1
Kolkata 700 064



For and on behalf of the Board


Bankura Nirman Projects Pvt. Ltd.

Raja Mukherjee
Director
DIN: 09594967


Bankura Nirman Projects Pvt. Ltd.

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.

Director

Bankura Nirman Projects Pvt. Ltd.

Director



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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.
(a) Authorised Equity shares of Rs. 10 each with voting rights	1,00,000	1,000	1,00,000	1,000
(b) Issued, Subscribed and fully paid up Equity shares of Rs. 10 each with voting rights	40,000	400	40,000	400
Total	40,000	400	40,000	400

(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
Equity shares with voting rights				
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.	Rs.	Rs.
a) Securities Premium Opening balance Add: Addition during the year Closing balance				
b) Profit & Loss A/c Opening balance Add: Profit / (Loss) for the year Less: Earlier Year Taxes Closing balance				
<i>Subhojit Majee</i> <i>Raja Mukherjee</i> <i>Director</i>	<i>SANDIP RAY & ASSOCIATES Chartered Accountants</i> <i>Bankura Nirman Projects Pvt. Ltd.</i> <i>Bankura Nirman Projects Pvt. Ltd.</i> <i>Director</i>	-32	-6	
		-10	-26	
		-	-	
		-42	-32	
Total		-42	-32	

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

5: LONG-TERM BORROWINGS

Rupees in '000

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

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	-	-
Total	-	-

7: LONG-TERM-PROVISION

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Other Provision	-	-
Total	-	-

8: SHORT TERM BORROWINGS

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Short Term Borrowings	-	-
Total	-	-

9: TRADE PAYABLE

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Sundry Creditor	-	-
Total	-	-

10: OTHER CURRENT LIABILITIES

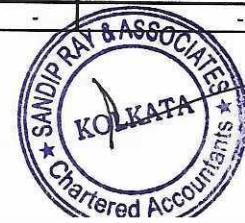
Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Statutory Dues		
Audit Fees Payable	5 5,107 10 2,000	5 7,265 3 771
Total	7,122	8,044

11: SHORT-TERM-PROVISION

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Provision for Income Tax	-	-
Total	-	-

Bankura Nirman Projects Pvt. Ltd.
Subhajeet Majee
Director

Bankura Nirman Projects Pvt. Ltd.
Raj Mukherjee
Director



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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

12: PROPERTY, PLANT AND EQUIPMENT

Figures in Rs. '000

Sl No.	PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK As at 31.03.2024
		Rate of Depreciation	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	
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.

Ritulendu
Director

Bankura Nirman Projects Pvt. Ltd.

Subrata
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.
Investment in Land	-	-
Total	-	-

14: LONG-TERM LOANS & ADVANCES

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

15: DEFERRED TAX ASSETS

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

16: CURRENT INVESTMENTS

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Short - Term Investment	-	-
Total	-	-

17: INVENTORIES

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

18: TRADE RECEIVABLES

Particulars	As at 31.03.2025	As at 31.03.2024
	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	-	-
Total	-	-

19: CASH & CASH EQUIVALENTS

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

20: SHORT TERM LOANS & ADVANCES

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Advances to Realted Concern Nirman Real Estate	-	-
Other Advances	-	-
Total	-	-

2. OTHER CURRENT ASSETS

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Bankura Nirman Projects Pvt. Ltd.		
Balance with Statutory / Government Authorities		
Total		

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

22: REVENUE FROM OPERATION

Rupees in '000

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

23: OTHER INCOME

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Discount Received	-	-
Total	-	-

24: Cost of Material consumed

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Purchase	-	990
Other Direct Expenses		
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
Total	1,063	1,342

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
Total	-1,063	-99

26: EMPLOYEE BENEFIT EXPENSES

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Salaries & Bonus	-	-
Total	-	-

27: FINANCE COSTS

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Bank Charges	-	17
Total	-	17

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
Total	10	81



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	Subhajit Majee	Director
2	Raja Mukherjee	Director
3		

(ii) Transactions during the year with related parties:

Sl. No.	Nature of Transactions	Rupees in '000	
		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 115 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.

Raj Mukherjee
Director

Bankura Nirman Projects Pvt. Ltd.

Subhajit Majee
Director

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

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

I. 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	20,15,000	4.00	16,34,013	7,78,500	2.10 90.62 --
2	Debt-Equity Ratio	Total Debt	Shareholder's Equity	5,82,001	3,58,335	1.62	12,22,001	3,68,335	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	3,63,335	-0.03	-25,689	3,81,180	-0.07 -59.16 --
5	Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	-	19,45,520	-	12,43,352	13,64,671	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	-	34,51,318.45	-	13,15,466	6,24,768.50	0.10 -100.00 --
9	Net Profit Ratio	Net Profit	Net Sales	-10,000	-	-	-25,689	13,15,466	0.01 -100.00 --
10	Return on Capital Employed	EBIT	Capital Employed	-10,000	9,40,336	-1.06	-25,689	15,90,336	-1.62 -34.16 --
11	Return on Investment	Net Profit	Net Investment	-10,000	3,68,335	-2.71	-25,689	3,94,024	-6.52 -58.36 --

As per our report of even date attached
For Sandip Ray & Associates

Chartered Accountants
FRN: 333588E



For and on behalf of the Board

Bankura Nirman Projects Pvt. Ltd.

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Director

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