

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment  
Year  
2025-26

PAN	AAGCB8238G		
Name	BE HOME DEVELOPERS PRIVATE LIMITED		
Address	., GITANJALI PARK, ANDAL MORE, ANDAL , DURGAPUR , 32-West Bengal, 91-INDIA, 713321		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	384801871011125

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	1A	5,31,950
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	1,33,625
	Interest and Fee Payable	5	7,415
	Total tax, interest and Fee payable	6	1,41,040
	Taxes Paid	7	1,41,086
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 50
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by KOUSHIK MUKHERJEE in the capacity of  
Director having PAN AJRP2894A from IP address 202.142.67.9 on 01-  
Nov-2025 13:57:50 at DURGAPUR (Place) DSC SI.No & Issuer 3031396 &  
127678878788204CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated  
Barcode/QR Code



AAGCB8238G0638480187101112540ddd4e8deaa79f1a180343b5902925fc4b7b9b3

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

**M/S BE HOME DEVELOPERS PRIVATE LIMITED**  
**REGD. OFF.: 1139, Gitanjali Park, Andal More, Durgapur - 713321**

CIN: U70109WB2016PTC216697

**BOARD REPORT**

Dear Members,

Your Directors have pleasure in presenting this Annual report on the affairs of the Company together with the Audited Statement of Accounts for the year ended on 31<sup>st</sup> March, 2025.

**1. Financial Summary or performance of the company:**

(in Rs.'000)

PARTICULARS	YEAR ENDED	
	31.03.2025	31.03.2024
Sales for the year	13,392.87	18597.39
Profit before Taxation	520.55	761.20
Less : Provision for Taxation		
Current Tax	133.88	197.24
Deferred Tax	(2.87)	1.58
Short provision (Earlier)		
Profit after Taxation	389.54	562.38
Less: Amount adjusted with Retained earning pursuant to the adoption of revised Schedule II of Companies Act'2013	-	-
Add: Balance brought forward	3,867.53	3305.15
Profit available for appropriation	4257.07	3867.53

**2. Operations**

The Company has reported total income of ₹13392.87 (Rs.'000) for the current year as compared to ₹18597.39 (Rs.'000) in the previous year. The Net Profit/(Loss) for the year under review amounted to ₹ 389.54 (Rs.'000) in the current year as compared to ₹ 562.38 (Rs.'000) in the previous year.

**3. Transfer to reserves**

The Company has not transferred any amount to reserves.

**4. Dividend**

The Directors do not recommend any dividend in view of its continued investment to fund the enhanced working capital requirement due to new order bookings.

BE HOME DEVELOPERS PVT. LTD.  
*Koushik Mukherjee*  
Director

BE HOME DEVELOPERS PVT. LTD.  
*Ujjal Kanti Mukherjee*  
Director

**5. Transfer of unclaimed dividend to investor education and protection fund**

There was no amount required to be transferred to Investor Education and Protection Fund pursuant to Section 125 of the Companies Act, 2013.

**6. Material Changes between the date of the Board report and end of financial year.**

There have been no material changes and commitments, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

**7. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:**

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

**8. Subsidiary Company, Joint Ventures & Associates:**

As on March 31, 2025, the Company does not have any subsidiary, Joint Venture & Associates.

**9. Statutory Auditors & Audit Report:**

M/s Hajra Singh & Dhar, Chartered Accountants, is appointed as Statutory Auditors for a period of 5 years in the Annual General Meeting held on 30<sup>th</sup> September, 2024. (From 01.04.2024 to 31.03.2029), be and is hereby ratified to hold office from the conclusion of this meeting till the conclusion of the next Annual General Meeting. The Company has received a certificate from the above Auditors to the effect that their appointment, if ratified, would be in accordance with the provisions of Section 141 of the Companies Act, 2013.

**10. Observations made by the Statutory Auditors**

No observation or adverse comments have been made by the auditors in their report and no fraud has been reported by them.

**11. Board's Comment on the Auditors Report**

There were no observations or adverse comments made by the Statutory Auditors hence comments of the Board are not required.

**12. Change in the nature of business:**

There is no change in the nature of the business of the company

**13. Details of directors or key managerial personnel;**

BE HOME DEVELOPERS PVT. LTD.  
*Koushik Mule*  
Director

BE HOME DEVELOPERS PVT. LTD.  
*Ujjal Kanti Pradhan*  
Director

There is no Change in Board of Directors during the year under review.

**14. Deposits:**

The Company has not invited/ accepted any deposits from the public during the year ended March 31, 2025. There were no unclaimed or unpaid deposits as on March 31, 2025.

**15. Conservation of energy, technology absorption, foreign exchange earnings and outgo:**

**A. Conservation of Energy, Technology Absorption**

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

**B. Foreign Exchange Earnings and Outgo**

Earnings : Nil

Outgo : Nil

**16. Corporate Social Responsibility:**

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

**17. Number of meeting of the Board:**

During the year 2024-25, the Board of Directors met two times on 28/09/2024, and 24/02/2025

\*The number of meetings attended by the Directors during the FY 2024-25 is as follows:

Name of the Director.	Number of meetings attended/total meetings held during F.Y.2024-25
Koushik Mukherjee	2/2
Ujjal Kanti Mukherjee	2/2
Trina Mukherjee	2/2

**18. Directors' Responsibility Statement:**

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

(i) in the preparation of the annual accounts for the financial year ended 31<sup>st</sup> March, 2025, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(ii) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2025 and of the profit of the company for that period;

BE HOME DEVELOPERS PVT. LTD.

Koushik Mukherjee  
Director

BE HOME DEVELOPERS PVT. LTD.

Ujjal Kanti Mukherjee  
Director

(iii) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(iv) the directors had prepared the annual accounts on a going concern basis;

(v) the internal financial controls of the Company are adequate and operating effectively; and

(vi) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

#### 19. Declaration by Independent Directors

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

#### 20. Company's policy on directors' appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178;

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

Details of remuneration paid to the Whole Time Directors is as follows:

a) Koushik Mukherjee	Rs. 3,00,000 as Remuneration
b) Ujjal Kanti Mukherjee	Rs. 3,00,000 as Remuneration
c) Trina Mukherjee	Rs. 3,00,000 as Remuneration

#### 17. Particulars of loans, guarantees or investments under section 186:

During the year under review, the Company has not advanced any loans to/ given guarantees in connection with such loan/ made investments in any body corporate.

#### 18. Particulars of Employee:

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

BE HOME DEVELOPERS PVT. LTD.  
*Koushik Mukherjee*  
Director

BE HOME DEVELOPERS PVT. LTD.  
*Ujjal Kanti Mukherjee*  
Director

## 19. Related Party Transactions:

Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the form AOC-2:

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business.

Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014:

1. Details of contracts or arrangements or transactions not at arm's length basis: Nil
2. Details of material contracts or arrangement or transactions at arm's length basis:  
There is no such material contract or arrangement entered into this financial year under review.

## 20. Risk Management

Generally, risk is the possibility for danger, negatively unexpected circumstance to occur. In most of economic publications, risk refers to the negative deviation from the plan. In terms of corporate and business, risk is the possibility that an event, either expect or unexpected, may create an unfavorable effect on the organizations.

Your Company has a risk management policy the salient features of which are explained below- Corporate risks are classified by the impact they might create on different business operational activities. The risks faced by your Company are as follows:

1. **Hazard Risk:** Hazard risks are risk related to working environment, property, and natural catastrophe. Hazards refer to potential harms that can affect health and safety of personnel of property.

**Mitigation:** Taking adequate steps aimed at preventing hazards such as maintenance of plant and machinery at regular intervals, fire-fighting equipment at work premises etc. ensures personnel to work under no pressure of being harmed.

2. **Financial Risk:** Financial risk is a broad term covering many negative risks related to financing, for instance, liquidity risk, funding risk, interest rate risk, investment risk, pricing risk, credit risk, and so on.

**Mitigation:** The Company manages financial risk by having proper allocation of resources, cutting costs wherever possible and having a balanced working capital policy.

3. **Operational Risk:** operational risks include all risks that incur from organizations' internal activities involving people, products or services offered, operational systems, and external factors. Examples of such risk are internal fraud, external fraud, employment practices and workplace safety, client, products and business practice, damage to physical assets, business disruption and system failure, and finally, execution, delivery and process management.

BE HOME DEVELOPERS PVT. LTD.

Koushik Acharya  
Director

BE HOME DEVELOPERS PVT. LTD.

Ujjal Kanti Mukherjee  
Director

**Mitigation:** Your Company has a framework for monitoring, reviewing and updating current management data and structure which is a crucial step in managing operational risks. This includes taking feedback from customers and clients regarding quality of products.

4. **Strategic risks:** It implies the probabilities of a loss arising from a poor strategic business plan, decision, or from the inconsistent and inappropriate implementation according to the plan. Strategic risks pose threat to earnings, capital availability and company's viability.

**Mitigation:** Your Company follows an integrated approach to manage strategic risk through Enterprise Risk Management. The risk response strategy usually involves Avoidance – executing activities that lead to risks; Reduction – reduce the activities that lead to risks, or taking action to reduce the impact arise from risk; Alternative Actions – other steps to minimize risks; Share/Insure – finance risk or percentage of its through services; and Accept – no actions are taken against the risk.

The Board of Directors of the Company are responsible for overall risk management and take suitable steps for existing risks faced by the Company and any new risks which may arise in future.

## 21. Adequacy of Internal Financial Controls with Reference to Financial Statements

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weaknesses in the design or operation were observed.

## 22. Shares

### a. BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review.

### b. SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

### c. BONUS SHARES

No Bonus Shares were issued during the year under review.

### d. EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees.

## 23. Disclosures Under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013

The Company is committed to provide a safe and conducive work environment to its employees. The Company has in place a Policy for Prevention, Prohibition and Redressal of Sexual Harassment at work place which is in line with the requirements of Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 and Rules made thereunder. All employees (permanent, contractual, temporary and trainees) are covered under this policy.

BE HOME DEVELOPERS PVT. LTD.

*Ravindra Mukherjee*  
Director

BE HOME DEVELOPERS PVT. LTD.

*Ujjal Kant Mukherjee*  
Director

**24. Acknowledgments:**

Your Directors take this opportunity to place on record their appreciation and sincere gratitude to the Government authorities and the Bankers to the Company for their valuable support and look forward to their continued co-operation in the years to come.

Your Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day to day management.

For and on behalf of the Board of Directors

Place: Andal

Dated: - 26/09/2025

BE HOME DEVELOPERS PVT. LTD.  
*Koushik Mukherjee*  
Director

Koushik Mukherjee

BE HOME DEVELOPERS PVT. LTD.  
*Ujjal Kanti Mukherjee*  
Director

Ujjal Kanti Mukherjee

List of Directors as on 31<sup>st</sup> March, 2025

Folio No.	Name & Address of Shareholder	Father's/Husband's name	DIN
01	KOUSHIK MUKHERJEE Add: Andal North Bazar Paschim Bardhaman Ondal – 713321 (WB)	Ujjal Kanti Mukherjee	7544256
02	UJJAL KANTI MUKHERJEE Add: Andal North Bazar Paschim Bardhaman Ondal – 713321 (WB)		7544476
03	TRINA MUKHERJEE Add: Andal North Bazar Paschim Bardhaman Ondal – 713321 (WB)	Ujjal Kanti Mukherjee	7544452

BE HOME DEVELOPERS PVT. LTD.  
*Koushik Mukherjee*  
Director

BE HOME DEVELOPERS PVT. LTD.  
*Ujjal Kanti Mukherjee*  
Director

**M/S BE HOME DEVELOPERS PRIVATE LIMITED**  
**PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321**  
**BALANCE SHEET AS AT 31ST MARCH, 2025**

PARTICULARS	Note No.	Figures for the year ended 31st March, 2025 (Rs. in ('000))	Figures for the year ended 31st March, 2024 (Rs. in ('000))
1	2	3	4
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	1	300.00	300.00
(b) Reserves & Surplus	2	4,257.07	3,867.53
<b>(2) Share Application Money Pending Allotment</b>		-	-
<b>(3) Non-Current Liabilities</b>			
(a) Long term borrowings	3	6,461.04	3,482.65
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long term Liabilities		-	-
(d) Long term Provision		-	-
<b>(4) Current Liabilities</b>			
(a) Short Term Borrowings	4	29,410.27	18,081.76
(b) Trade Payables			
(i) Total outstanding dues of micro enterprises and small enterprises			
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	5	666.77	1,368.82
(c) Other Current Liabilities	6	3,410.60	3,680.00
(d) Short Term Provisions	7	133.88	197.24
<b>TOTAL (1 TO 4)</b>		<b>44,639.64</b>	<b>30,977.99</b>
<b>II. ASSETS</b>			
<b>(1) Non Current Assets</b>			
(a) <b>Fixed Assets</b>			
(i) Tangible Assets	8	1,621.56	1,778.72
(ii) Intangible Assets		-	-
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non Current Investments	9	685.57	625.00
(c) Deferred tax Assets	10	1.29	(1.58)
(d) Long Term Loans and Advances	11	23,670.09	11,557.66
(e) Other non-current Assets		-	-
<b>(2) Current Assets</b>			
(a) Current Investment		-	-
(b) Inventories	12	14,302.42	15,996.69
(c) Trade Receivables	13	(1,319.84)	(994.80)
(d) Cash & Cash Equivalents	14	5,533.47	1,500.21
(e) Short Term Loans and Advances		-	-
(f) Other Current Assets	15	145.09	516.09
<b>TOTAL (1 TO 2)</b>		<b>44,639.64</b>	<b>30,977.99</b>
Significant Accounting Policies & other notes forming part of the Financial Statement	22		

**AUDITOR'S REPORT**

As per our separate report of even date attached

For Hajra, Singh & Dhar  
Chartered Accountants

[CA. SANTOSH KUMAR GUPTA]

Partner

M. No - 062702

Place : Durgapur

Date : 26-09-2025



For and Behalf of the Board

M/S BE HOME DEVELOPERS PRIVATE LIMITED

BE HOME DEVELOPERS PVT. LTD.

BE HOME DEVELOPERS PVT. LTD.

U. K. Mukherjee  
(Director)

DIN: 07544476

K. Mukherjee  
(Director)

DIN: 07544256

UDIN: 25062702BMJISA4643

**M/S BE HOME DEVELOPERS PRIVATE LIMITED**  
**PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321**  
**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025**

PARTICULARS	Note No.	Figures for the year ended 31st March, 2025 (Rs. in ('000))	Figures for the year ended 31st March, 2024 (Rs. in ('000))
1	2	3	4
I) Revenue from Operations	<u>16</u>	13,329.54	18,440.98
II) Other Income	<u>17</u>	63.33	156.41
III) TOTAL INCOME ( I + II )		<u>13,392.87</u>	<u>18,597.39</u>
IV) EXPENSES :			
Cost of Material Consumed		5,635.56	4,044.41
Purchases of Stock-in-Trade			
Land Development & Construction Cost		-	7,005.34
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		1,694.27	261.63
Employee Benefits Expenses	<u>18</u>	1,894.02	1,519.76
Financial Charges	<u>19</u>	2,900.36	2,775.77
Depreciation and Amortisation Expenses	<u>20</u>	215.05	219.45
Other Expenses	<u>21</u>	533.07	2,009.83
TOTAL EXPENSES		<u>12,872.32</u>	<u>17,836.19</u>
V) Profit before exceptional and extraordinary items and Tax ( III - IV )		520.55	761.20
VI) Exceptional items		-	-
VII) Profit before extraordinary items & Tax ( V - VI )		520.55	761.20
VIII) Extraordinary items		-	-
IX) Profit before Tax ( VII - VIII )		520.55	761.20
X) Tax Expenses :			
(1) Current Tax		133.88	197.24
(2) Deferred Tax (Charge)/ Credit		(2.87)	1.58
XI) Profit (Loss) for the period (IX-X)		<u>389.54</u>	<u>562.38</u>
X) Earnings Per Equity Share			
(1) Basic		0.01	0.02
(1) Diluted		0.01	0.02

Significant Accounting Policies & other notes forming part of the Financial Statement

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**AUDITOR'S REPORT**

As per our separate report of even date attached

For HAJRA SINGH AND DHAR

Chartered Accountants

  
  
**[ CA. SANTOSH KUMAR GUPTA ]**  
 Partner

M. No - 062702

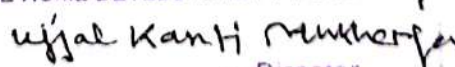

Place : Durgapur

Date : 26-09-2025

For and Behalf of the Board

M/S BE HOME DEVELOPERS PRIVATE LIMITED

BE HOME DEVELOPERS PVT. LTD.

U. K. Mukherjee

(Director)

DIN: 07544476

K. Mukherjee

(Director)

DIN: 07544256

UDIN: 25062702BMJISA4643

**M/S BE HOME DEVELOPERS PRIVATE LIMITED**  
**PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321**

**NOTES TO FINANCIAL STATEMENTS**

**[ 1 ] :: SHARE CAPITAL ::**

Particulars	As at 31.03.2025		As at 31.03.2024	
	No. of Shares	Amount	No. of Shares	Amount
(a) Authorized Share Capital Equity Shares of Rs. 10/- each	50,000	500.00	50,000	500.00
	50,000	500.00	50,000	500.00
(b) Issued, Subscribed & Fully Paid-up Capital  Equity Shares of Rs. 10/- each	30,000	300.00	30,000	300.00
	30,000	300.00	30,000	300.00
(c) Reconciliation of Equity shares outstanding at the beginning and at the end of the financial year	As at 31.03.2025		As at 31.03.2024	
	No. of Shares	Amount	No. of Shares	Amount
Balance at the beginning of the financial year	30,000	300.00	30,000	300.00
Allotment during the financial year	-	-	-	-
Balance at the end of the financial year	30,000	300.00	30,000	300.00
(d) Shareholders holding more than 5% of Equity Share Capital	As at 31.03.2025		As at 31.03.2024	
	No. of Shares	(%)	No. of Shares	(%)
(i) Koushik Mukherjee	10,000	33.33	50,000	33.33
(ii) Trina Mukherjee	10,000	33.33	50,000	33.33
(iii) Ujjal Kanti Mukherjee	10,000	33.33	50,000	33.33
Total	30,000	100.00	1,50,000	100.00
(e) The Company has only one class of shares referred to as Equity Shares having a par value of Rs. 10/-. Each holder of Equity Shares 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 any of the remaining assets of the company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of Equity Shares held by the shareholders.				



BE HOME DEVELOPERS PVT. LTD.

*Ujjal Kanti Mukherjee*  
Director

BE HOME DEVELOPERS PVT. LTD.

*Koushik Mukherjee*  
Director

**M/S BE HOME DEVELOPERS PRIVATE LIMITED**  
**PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321**

**NOTES TO FINANCIAL STATEMENTS**

**[ 2 ] :: RESERVES AND SURPLUS ::**

Particulars	Figures as at 31.03.2025 (Rs.)	Figures as at 31.03.2024 (Rs.)
<b>(a) Surplus in Profit &amp; Loss Statement ;</b>		
Balance as per last account	3,867.53	3,305.15
Add: Transfer from Profit & Loss Statement	389.54	562.38
Less: Loss Due to change in rate of depreciation as per Companies Act		
Add: Prior Year Adjustment		-
Less: Transfer to Profit & Loss (Dr. bal)		
<b>Total</b>	<b>4,257.07</b>	<b>3,867.53</b>

**[ 3 ] :: LONG TERM BORROWINGS ::**

Particulars	Figures as at 31.03.2025 (Rs.)	Figures as at 31.03.2024 (Rs.)
<b>Unsecured Loan</b>		
Loan from related party	5,700.00	500.00
<b>Secured Loan</b>		
Term Loan from Bank	761.04	2,982.65
<b>Total</b>	<b>6,461.04</b>	<b>3,482.65</b>

**[ 4 ] :: SHORT TERM BORROWINGS ::**

Particulars	39	Figures as at Figures as at (Rs.)	Figures as at Figures as at (Rs.)
<b>Loan Repayable on Demand</b>			
<b>Secured</b>			
Loan from DSP Co Operative Bank Ltd		5,681.90	18,081.76
Indian Bank		23,728.37	
Term loans from repayable within one year			
<b>Secured</b>			
Paschim Banga Gramin Bank			
<b>Total</b>		<b>29,410.27</b>	<b>18,081.76</b>



BE HOME DEVELOPERS PVT. LTD.

*Vijal Kanti Mukherjee*

Director

BE HOME DEVELOPERS PVT. LTD.

*Koushik Mukherjee*

Director

NOTE 5 - TRADE PAYABLES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025  
(refer Page 151 to 152 of ICAI Guidance Note )

Particulars	As at	As at
	31 March, 2025 Rs. In '000	31 March, 2024 Rs. In '000
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	666.77	1,368.82
<b>Total</b>	<b>666.77</b>	<b>1,368.82</b>

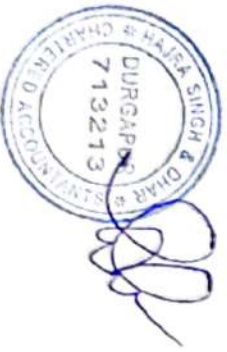
Creditors have not provided the information regarding their category as micro enterprises and small enterprises. Hence all creditors are considered as creditors other than micro enterprises and small enterprises.

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2025

Particulars	As at 31 March, 2025					Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed dues - MSME	-	1,823.44	-	-	-	2,135.56
(ii) Undisputed dues - Others	1,468.79	-	-	-	-	1,468.79
Less: Advance to Creditors	(1,468.79)	1,823.44	-	-	-	666.77
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	(1,468.79)	1,823.44	-	-	-	666.77
<b>Total</b>						<b>666.77</b>

Ageing for trade payables from the due date of payment for each of the category as at 31st March, 2024

Particulars	As at 31 March, 2024					Total
	Not due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed dues - MSME	-	1,878.64	-	-	-	2,228.82
(ii) Undisputed dues - Others	860.00	-	-	-	-	860.00
Less: Advance to Creditors	(860.00)	1,878.64	-	-	-	1,368.82
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	(860.00)	1,378.64	-	-	-	1,368.82
<b>Total</b>						<b>1,368.82</b>



BE HOME DEVELOPERS PVT. LTD.  
Vijal Ranhi Mulherkar  
Director

BE HOME DEVELOPERS PVT. LTD.  
Kavale Mulherkar

**M/S BE HOME DEVELOPERS PRIVATE LIMITED**  
**PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321**

**[ 6 ] :: OTHER CURRENT LIABLILITES ::**

Particulars	Figures as at 31.03.2025 (Rs.)	Figures as at 31.03.2024 (Rs.)
(a) Current maturities of long-term debt : Term Loan from Bank (Installment due within nex 12 Month)	2,880.00	2,880.00
(b) Expenses Payable :		
Audit fee payable	48.00	18.00
Wages Payable	-	
Salary Payable		
Electricity Payable	-	
(d) Statutory Dues :		
TDS and TCS payable	12.26	11.66
GST		
(c) Other Liabilities		
Advance from Party	470.34	770.34
<b>Total</b>	<b>3,410.60</b>	<b>3,680.00</b>

**[ 7 ] :: SHORT TERM PROVISION ::**

Particulars	Figures as at 31.03.2025 (Rs.)	Figures as at 31.03.2024 (Rs.)
(a) Others		
Provision for Income tax	133.88	197.24
<b>Total</b>	<b>133.88</b>	<b>197.24</b>



BE HOME DEVELOPERS PVT. LTD.  
*Kijal Kanti Mukherjee*  
 Director

BE HOME DEVELOPERS PVT. LTD.  
*Koushik Mulyar*  
 Director

**M/S BE HOME DEVELOPERS PRIVATE LIMITED**  
**PLOT :1139, GITANALI PARK, ANDAL MORE, DURGAPUR, 713321**  
**NOTE OF FIXED ASSETS ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH' 2024**

**NOTE 8**

RATE OF DEP.	PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BLOCK	
		AS ON	PURCHASED	SALES/TRF	AS ON	UP TO	FOR THE	UP TO	TOTAL	TOTAL
		01.04.2024	DURING THE YEAR	DURING THE YEAR	31.3.2025	31.03.2024	YEAR	31.03.2025	31.03.2025	31.03.2024
26.77	Air Conditioner	106.70	-	-	106.70	71.98	9.29	81.27	25.42	34.72
18.10	Machinery	218.23	-	-	218.23	72.23	26.43	98.66	119.57	146.00
	Computer	37.07	-	-	37.07	37.07	-	37.07	(0.00)	-
25.89	FURNITURE	1,623.50	57.88	-	1,681.38	319.69	126.08	445.77	1,235.61	1,303.81
18.10	CCTV Camera	152.86	-	-	152.86	108.66	8.00	116.66	36.20	44.20
18.10	Bending Machine	250.00	-	-	250.00	-	45.25	45.25	204.75	250.00
	<b>Total</b>	<b>2,388.36</b>	<b>57.88</b>	<b>-</b>	<b>2,446.24</b>	<b>609.64</b>	<b>215.05</b>	<b>824.69</b>	<b>1,621.56</b>	<b>1,778.72</b>
	Previous Year									1,778.72



BE HOME DEVELOPERS PVT. LTD.  
*Vijay Kanti Mukherjee*  
 Director

BE HOME DEVELOPERS PVT. LTD.  
*Manoj Kumar*  
 Director

NOTE -8(B)

**M/S BE HOME DEVELOPERS PRIVATE LIMITED**  
**PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321**  
**CALCULATION OF DEPRECIATION AS PER I T ACT FOR THE PERIOD FROM 01-04-2024 TO 31-03-2025**

SI No	Particulars of Assets	Opening as on 01.04.2024	more than 180 days	less than 180 days	Disposal during the Yr	Total	Depreciation as per I T Act	Closing as on 31.03.2025
1	0% Block	-	-	-	-	-	-	-
2	10% Block (Building)	-	-	-	-	-	-	-
3	10% Block (Furniture)	1,280.67	14.52	43.36	-	1,338.56	131.68	1,206.88
4	40% Block (Plant and M)	0.73	0.00	-	-	0.73	0.29	0.44
5	15% Block (Plant and M)	477.79	-	-	-	477.79	71.67	406.12
<b>Total</b>		<b>1,759.19</b>	<b>14.52</b>	<b>43.36</b>	<b>-</b>	<b>1,817.08</b>	<b>203.64</b>	<b>1,613.44</b>



BE HOME DEVELOPERS PVT. LTD.

*Rijal Kanti Mukherjee*  
Director

BE HOME DEVELOPERS PVT. LTD.

*Koushik Mukherjee*  
Director

**M/S BE HOME DEVELOPERS PRIVATE LIMITED**  
**PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321**

**[9] :: NON CURRENT INVESTMENT ::**

<u>Particulars</u>	Figures as at 31.03.2025 (Rs.)	Figures as at 31.03.2024 (Rs.)
Long Term, Non-Trade, Unquoted Shares of DSP Co-operative Bank(at cost)	525.00	525.00
HDFC Mutual Fund	160.57	100.00
<b>Total</b>	<b>685.57</b>	<b>625.00</b>

**[11] :: LONG TERM LOANS AND ADVANCES ::**

<u>Particulars</u>	Figures as at 31.03.2025 (Rs.)	Figures as at 31.03.2024 (Rs.)
Loan to Related Party	23,670.09	11,557.66
<b>Total</b>	<b>23,670.09</b>	<b>11,557.66</b>

**[10] :: Deffered Tax Assets ::**

<u>Particulars</u>	Figures as at 31.03.2025 (Rs.)	Figures as at 31.03.2024 (Rs.)
Opening Balance	(1.58)	-
Add: During the year	2.87	(1.58)
<b>Total</b>	<b>1.29</b>	<b>(1.58)</b>

**[12] :: INVENTORIES ::**

<u>Particulars</u>	Figures as at 31.03.2025 (Rs.)	Figures as at 31.03.2024 (Rs.)
Opening Work in Progress	15,996.69	16,258.32
Increase / Decrease during the year	(1,694.27)	(261.63)
	-	-
	-	-
<b>Total</b>	<b>14,302.42</b>	<b>15,996.69</b>



BE HOME DEVELOPERS PVT. LTD.

*Vijay Kant Mukherjee*  
 Director

BE HOME DEVELOPERS PVT. LTD.

*Mohit Kumar*  
 Director

**M/S BE HOME DEVELOPERS PRIVATE LIMITED**

Notes for Financial Statements for the year ended 31.03.2025

**(13) - TRADE RECEIVABLES :**

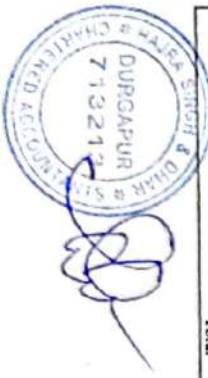
Secured - Considered Good	0	0
Outstanding for more than six months	0	0
Others	0	0
<b>Unsecured - Considered Good</b>		
Outstanding for more than six months	-1319.80	-994.80
Others	-1319.80	-994.80
<b>Unsecured - Considered Doubtful</b>		
Outstanding for more than six months	0	0
Others	0	0
<b>Other Trade Receivables</b>		
Less : Provision for Doubtful Debts	0	0
	0	0
	(1,319.80)	(994.80)

**2. Trade Receivables Aging Schedule as on 31-03-2025**

Particulars	Outstanding for following periods from due date of payment (₹)					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed Trade Receivables	-	-	-	-	-	-
- Considered Good	1,319.80	-	-	-	-	1,319.80
- Considered Doubtful	(1,319.80)	-	-	-	-	(1,319.80)
Less: Advance from Customers	-	-	-	-	-	-
(ii) Disputed Trade Receivables	-	-	-	-	-	-
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**b. Trade Receivables Aging Schedule as on 31-03-2024**

Particulars	Outstanding for following periods from due date of payment (₹)					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed Trade Receivables	-	-	-	-	-	-
- Considered Good	994.80	-	-	-	-	994.80
- Considered Doubtful	(994.80)	-	-	-	-	(994.80)
Less: Advance from Customer	-	-	-	-	-	-
(ii) Disputed Trade Receivables	-	-	-	-	-	-
- Considered Good	-	-	-	-	-	-
- Considered Doubtful	-	-	-	-	-	-
<b>Total</b>	(994.80)	-	-	-	-	(994.80)



BE HOME DEVELOPERS PVT. LTD. BE HOME DEVELOPERS PVT. LTD.  
 Wimal Kanti Mukherjee Wimal Kanti Mukherjee  
 Director Director

**M/S BE HOME DEVELOPERS PRIVATE LIMITED**  
**PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321**

**[14] :: CASH AND CASH EQUIVALENTS ::**

<u>Particulars</u>	Figures as at 31.03.2025 (Rs.)	Figures as at 31.03.2024 (Rs.)
(a) Balance with Banks :	4,731.75	731.58
(b) Cash in Hand	1.11	51.34
(c) FD RD	800.61	717.29
<b>Total</b>	<b>5,533.47</b>	<b>1,500.21</b>

**[15] :: OTHER CURRENT ASSETS ::**

<u>Particulars</u>	Figures as at 31.03.2025 (Rs.)	Figures as at 31.03.2024 (Rs.)
(a) Advance recoverable in cash or kind		-
(b) Balance with Government Authorities	5.83	300.53
(c) Advance Income Tax & TDS	105.28	187.88
(d) Security Money	33.99	27.68
	-	-
	<b>145.09</b>	<b>516.09</b>



BE HOME DEVELOPERS PVT. LTD.

*Ujjal Kanti Mukherjee*  
Director

BE HOME DEVELOPERS PVT. LTD.

*Govinda Mukherjee*  
Director

**M/S BE HOME DEVELOPERS PRIVATE LIMITED**  
**PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321**  
**NOTES TO FINANCIAL STATEMENTS**

**[16] :: REVENUE FROM OPERATION ::**

Particulars	Figures as at 31.03.2025 (Rs.)	Figures as at 31.03.2024 (Rs.)
(a) Sale of Goods	-	3,902.75
(b) Sale of Service	13,329.54	14,538.23
<b>Total</b>	<b>13,329.54</b>	<b>18,440.98</b>

**[17] :: OTHER INCOME ::**

Particulars	Figures as at 31.03.2025 (Rs.)	Figures as at 31.03.2024 (Rs.)
Profit from Capital Gain	10.57	-
Discount Received	-	95.03
Interest on Security Deposit	7.01	3.35
Commission Receivable	-	14.00
Interest on Term Deposit	45.76	44.03
<b>Total (a to b)</b>	<b>63.33</b>	<b>156.41</b>



BE HOME DEVELOPERS PVT. LTD. —

*Ujjal Kanti Mukherjee*  
Director

BE HOME DEVELOPERS PVT. LTD. —

*Kobhile Mukherjee*  
Director

**M/S BE HOME DEVELOPERS PRIVATE LIMITED**  
**PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321**

**[18] :: EMPLOYEE BENEFITS EXPENSES ::**

Particulars	Figures as at 31.03.2025 (Rs.)	Figures as at 31.03.2024 (Rs.)
<b>(a) Salaries and Wages :</b>		
Salary and Wages	994.02	489.76
Director Salary	900.00	1,030.00
<b>(b) Contribution to provident and other funds</b>		
<b>Total (a to c)</b>	<b>1,894.02</b>	<b>1,519.76</b>

**[19] :: FINANCIAL CHARGES ::**

Particulars	Figures as at 31.03.2025 (Rs.)	Figures as at 31.03.2024 (Rs.)
<b>(a) Interest expense :</b>		
Interest on Term Loan		
Interest on CC/OD	2,792.03	2,762.01
Interest on Unsecured Loan		
<b>(b) Other borrowing costs</b>		
Bank charges	108.33	13.76
<b>Total (a to b)</b>	<b>2,900.36</b>	<b>2,775.77</b>

**[20] :: DEPRECIATION AND AMORTISATION EXPENSE ::**

Particulars	Figures as at 31.03.2025 (Rs.)	Figures as at 31.03.2024 (Rs.)
Depreciation (refer note no. 8)	215.05	219.45
Amortization of Goodwill	-	-
Amortization of Merger Expenses		
<b>Total</b>	<b>215.05</b>	<b>219.45</b>



BE HOME DEVELOPERS PVT. LTD.

*Ujjal Kanti*  
Director

BE HOME DEVELOPERS PVT. LTD.

*Monshik*  
Director

**M/S BE HOME DEVELOPERS PRIVATE LIMITED**  
**PLOT :1139, GITANJALI PARK, ANDAL MORE, DURGAPUR, 713321**

**[21] ::OTHER EXPENSES ::**

Particulars	Figures as at 31.03.2025 (Rs.)	Figures as at 31.03.2024 (Rs.)
<b>(a) Consumption of Stores &amp; Spares :</b>		
Power & Fuel (Electricity, Oil & Lubricant)	9.27	1,270.65
<b>(b) Rates &amp; Taxes :</b>		
Rate and Taxes	40.45	22.70
<b>(c) Audit Fee for :</b>		
Statutory Audit	20.00	15.00
Tax Audit	10.00	3.00
<b>(d) Miscellaneous Expense :</b>		
ADDA Charges	70.81	-
Stores and Spares		40.91
Carriage Inward	1.75	-
Security Expenses	212.83	304.81
Professional and Consultancy Charges	34.50	50.60
Transportation Charges	48.07	-
Travelling	0.30	2.78
Repairs & Maintainance	3.18	5.80
Business Promotional Expenses	0.70	88.46
Legal Expenses	70.12	78.22
Printing & Stationery	1.09	10.43
Fees for Charge Creation		2.00
Rent		40.00
Valuation Charges	10.00	11.80
ROC Fees		0.10
Office Exp		31.96
Miscellaneous Expense		30.61
<b>Total</b>	<b>533.07</b>	<b>2,009.83</b>



BE HOME DEVELOPERS PVT. LTD.

*Nijal Kanti Sanyal*  
 Director

BE HOME DEVELOPERS PVT. LTD.

*Koushik Mukherjee*  
 Director

**BE HOME DEVELOPERS PRIVATE LIMITED**  
**ANDAL NORTH BAZAR, ANDAL, DIST. -PASCHIM BARDHAMAN - 713321**

**NOTE : 22**

**NOTES TO ACCOUNTS:**

**1. Background**

BE HOME DEVELOPERS PRIVATE LIMITED ('Company') was incorporated on 20th Day of July 2016 and engaged in job work for developing and sub-dividing real estate into lots.

**2. Significant Accounting Policies**

**(a) BASIS OF PREPARATION**

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on accrual basis.

**(b) FIXED ASSETS**

Fixed Assets are stated at cost of acquisition and related expenditure less accumulated depreciation/amortization.

**(c) DEPRECIATION**

In respect of fixed assets acquired during the year, depreciation/ amortization is charged on a WDV so as to write off the cost of the assets over the useful lives as specified in Part C of Schedule II of Companies Act' 2013 on WDV basis.

**(d) IMPAIRMENT LOSS**

The Company has carefully considered the impact of Accounting Standard pertaining to impairment loss. As the recoverable amount of assets is higher than the WDV of its Fixed Assets no provision is made for impairment of Assets.

**(e) INVESTMENTS**

Long Term Investments are stated at cost.

**(f) INVENTORIES**

Inventories are valued at lower of cost or net realizable value. FIFO method is used as Cost formula.

Inventories as on 01.04.2024 Rs. 1,59,96,687.00.

Inventories as on 31.03.2025 Rs. 1,43,02,419.00.

**(g) REVENUE**

Revenue is recognized when the rendering of services under that contract is completed. Gross contract recognizes Rs. 1,33,29,541.28/-.

**(h) BORROWING COST**

Borrowing cost attributable to the acquisition of qualifying assets is added to the cost up to the date when such assets are ready for their intended use. Other borrowing costs are recognized as expenses in the period in which these are incurred.



**(i) EMPLOYEE BENEFITS**

The undiscounted amount of short-term employee benefits paid, to be paid or expected to be paid in exchange for the services rendered by employees is recognized during the period when employees render the service.

**(j) TAXATION**

Current tax in respect of taxable income is provided for the year based on applicable tax rates and laws. Deferred tax is recognized subject to the consideration of prudence in respect of deferred tax liability, on timing difference, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods and is measured using tax rates and laws by the Balance Sheet date. Deferred tax liabilities are reviewed at each Balance Sheet date.

**3. Year end Deferred Tax balance comprises the following:**

Particulars	As at 31.03.2025	As at 31.03.2024
Tax impact due to Timing differences resulting in liabilities/(assets) on account of depreciation as per Tax laws and books	-1582.84	0.00
on account of Profit on sale of fixed assets not taxable as sale proceed is less than the W.D.V of the respective block	78446.00	-1582.84
<b>Total</b>	<b>76863.16</b>	<b>-1582.84</b>

**4. Related party disclosure:**

**A: Key Managerial Personnel**

- i) Koushik Mukherjee- Director
- ii) Ujjal Kanti Mukherjee – Director
- iii) Trina Mukherjee- Director

**B: Firms/Companies in which Directors are partner/Shareholder/Director.**

**Koushik Mukherjee**

- i) BE HOME DEVELOPERS PRIVATE LIMITED
- ii) BM BLOCKS PRIVATE LIMITED
- iii) ENVIROTECH BUILDERS PRIVATE LIMITED
- iv) ABHISEK FUELZ LLP

**Ujjal Kanti Mukherjee**

- i) BE HOME DEVELOPERS PRIVATE LIMITED
- ii) ENVIROTECH BUILDERS PRIVATE LIMITED

**Trina Mukherjee**

- iii) BE HOME DEVELOPERS PRIVATE LIMITED
- iv) BM BLOCKS PRIVATE LIMITED
- v) ENVIROTECH BUILDERS PRIVATE LIMITED
- vi) ABHISEK FUELZ LLP



5. Balance of Secured Loans, Unsecured Loans, Sundry Creditors, Sundry Debtors and Loans and Advances are subject to confirmation.
6. Based on the information available with the Company, there are no suppliers who are registered under the Micro, Small and Medium Enterprises Development Act, 2006 as at March 31st 2025. Hence, the information as required under the Micro, Small and Medium Enterprises Development Act, 2006 is not disclosed.
7. Provision and contingencies: Liabilities of contingent in nature are not provided for.
8. Employee's benefits: Expenditure on employees who are employed throughout the year or part of the year whose remuneration exceeds the prescribed limit.

Current year	: NIL
Previous year	: NIL
9. **Segment reporting**
  - A. The Company has considered business segment as the primary segment for disclosure. Therefore, in the opinion of the company, there are no different primary segments.
  - B. All the projects of the Company is being implemented in India only. Therefore, in the opinion of the company, there are no different geographical segments.
10. In the opinion of the Management, Current Assets, Loans and Advances, if realized in the ordinary Course of business, shall fetch approximately the value at which these have been stated in the books of accounts and that provisions for all known liabilities are adequate.
11. The figures of previous year have been regrouped/reclassified, where necessary, to conform with the current year's classification.

**BE HOME DEVELOPERS PRIVATE LIMITED**

**Ujjal Kanti Mukherjee**  
DIN-07544476

**BE HOME DEVELOPERS PRIVATE LIMITED**

**Koushik Mukherjee, Director**  
DIN- 07544256  
Date : 26<sup>th</sup> Sept. 2025  
Place : Durgapur

**Hajra Singh & Dhar**  
Chartered Accountants



**CA Santosh Kumar Gupta, Partner**  
M. No.: 062702