

DIRECTORS' REPORT

TO THE MEMBERS,

Your directors have pleasure in presenting the Annual Report of your company, together with the Audited Accounts for the year ended 31 March 2025

FINANCIAL SUMMARY

Particular	Amount	Amount
	As at the end of current reporting period	As at the end of previous reporting period
Sales	9,52,67,438.00	7,00,00,000
Net Profit/(Loss) (PBDT)	2,61,59,346.42	1,67,79,874.12
Less : Depreciation	6,14,985.47	3,67,646.59
Profit after depreciation but before tax (PBT)	2,55,44,360.95	1,64,12,227.53
Less : Taxes	-	(34,304.69)
Net Profit /(Loss) for the period	2,55,44,360.95	1,64,46,532.21
No. of Shares	10,000.00	10,000.00
EPS	2,554.44	1,644.65
Proposed Dividend	-	-
Dividend tax	-	-
Balance of Profit Carried to B/S	2,55,44,360.95	1,64,46,532.21

DIVIDEND:

No Dividend was declared for the current financial year.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

REVIEW OF BUSINESS OPERATION

Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year. There was no change in the nature of business of company.

MATERIAL CHANGES AND COMMITMENTS OCCURRED BETWEEN THE DATE OF BALANCE SHEET AND THE DATE OF AUDIT REPORT

No significant material changes and commitments have occurred between the date of the balance sheet and the date of the audit report.

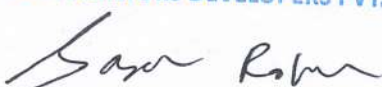
CONSERVATION OF ENERGY, TECHNOLOGY, ABSORPTION

The Provision of Section 134 (m) of the Companies Act, 2013 do not apply to the Company.

FOREIGN EXCHANGE EARNINGS AND OUTGO

There was no Foreign Exchange inflow or Outflow during the year under review.

DEVI REALTORS DEVELOPERS PVT. LTD.



DIRECTOR

DIRECTOR



DIRECTOR

DEVI REALTORS DEVELOPERS PVT. LTD.

RISK MANAGEMENT POLICY

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. Your Company recognizes that the risk is inherent to any business activity and its monitoring on a continuous basis is highly important for the future success of the Company. The Company is

Any Business activities gives rise to various risks involving Financial risks, operational risks, Investment risks, People risks, Compliance risks etc. Your Company has laid down well defined procedures and operations so as to enable all transactions to be carried out on the basis of rules, regulation, Company's manual, policies, guidelines of Government authorities and / or any other authorities so that the laws of land are timely abided by. The Company

CORPORATE SOCIAL RESPONSIBILITY(CSR)

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

EXTRACT OF ANNUAL RETURN

As Required pursuant to Section 92(3) of the Companies Act, 2013 and rule 12(1) of the Comapanies (Management and Administration) Rules, 2014, an extract of annual return in

LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

There was no loan, gurantees or investments made by the Compay under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not

CONTRACTS OR ARRAGNEMENTS WITH RELATED PARTIES

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review. Thus, disclosure in Form AOC-

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

The Board of Directors of the Company has done 5 (five) number of meetings during this financial year which is in compliance to the provisions of the Companies Act,2013.

<u>Sl. No.</u>	<u>Date of Meeting</u>	<u>Name of Director</u>
1	20.06.2024	ASHOK KUMAR ROHRA
2	30.07.2024	SAGAR ROHRA
3	01.09.2024	NILESH KUMAR ROHRA
4	02.12.2024	
5	29.03.2025	

DIRECTOR'S RESPONSIBILITY STATEMENT

In Accordance with the provisions of Section 134 (5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:-

(i) In the preparation of the accounts for the financial year ended 31 March 2018, the applicable Accounting standards have been followed along with proper explanations relating

DEVI REALTORS DEVELOPERS PVT. LTD.



DIRECTOR

(ii) The directors have selected such accounting policies and applied them consistently and make judgments and estimates that are reasonable and prudent so as to give true and fair view of the state of affairs of the company at the end of the said financial year and of the profit and loss of the company for the said financial year;

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

(iv) The directors have prepared the accounts for the year ended 31 March 2025 on a 'going concern' basis.

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

SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES AND THEIR PERFORMANCE

There is no Subsidiary company or Joint Venture or Associate Companies of the Company.

DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

Changes in Directors and Key Managerial Persons:-

There has been a change in the constitution of Board during the year under review. Two Directors has been Resigned during the year. Further in view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE 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 weakness in the design or operation were observed.

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There are no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to

OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

In order to prevent sexual harrasment of women at work place a new act The Sexual Harrasment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 has been notified on 9th December, 2013. Under tha said Act every company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harrasment

DEVI REALTORS DEVELOPERS PVT. LTD.


DIRECTOR

DEVI REALTORS DEVELOPERS PRIVATE LIMITED

3379600721

1st Floor, 73, Bangur Avenue, Block-C, LP 90/16/2,
Kolkata-700 055, West Bengal, India.

devi.realtors.developers.pvt.ltd@gmail.com

The Company has adopted a policy for prevention of Sexual Harassment of Women at workplace and has set up committee for implementation of said policy. During the year Company has not received any complaint of harassment.

PARTICULARS OF EMPLOYEE

Pursuant to the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, statement of particulars of employees has been applicable to the company because there is no employee who is withdrawing remuneration more than 60 Lacs per annum, more than 5 Lacs per month and more than remuneration of Managing Director or

SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS/COURTS/TRIBUNALS

There are no significant and material orders passed by Regulators/Court/Tribunals against

CHANGES IN SHARE CAPITAL

During the year under review, the company has undertaken following transactions:

Increase in Share Capital	Buy back	Sweat t
1,00,000.00	Nil	Nil

ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

For and on behalf of the Board
M/s. DEVI REALTORS DEVELOPERS PRIVATE LIMITED

DEVI REALTORS DEVELOPERS PVT. LTD.


DIRECTOR

Place : Kolkata

This is the 8th day of September, 2025



D. BHOWNANI & CO.

Chartered accountants

1, BRITISH INDIAN STREET ROOM NO.607, KOLKATA 700069 Tel: 30220822 Cell: 9830153118

Email: dbhownanico@rediffmail

To,

THE MEMBERS OF
DEVI REALTORS DEVELOPERS PRIVATE LIMITED
KOLKATA.

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **M/s Uma Devi Properties Private Limited ("the Company")** which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its Profit for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Key Audit Matters

Key audits matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statement of the current period. These matters were addressed in the context of our audit of the financial statement as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key Audit matters as per SA 701, There are no key audit matters which requires to be reported.

Information other than the financial statements and auditor's report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's report including annexure to board's report, business responsibility report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibilities is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements.

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls' that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The boards of directors are also responsible for overseeing the company's financial reporting process.



Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the companies act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statements represent the underlying transaction and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationship and other matters that may reasonably be thought to bear on our independences, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In case of the Balance Sheet, of the state of affairs of the company as at March 31, 2025;
- b) In case of Profit & Loss Account, of the Profit for the year ended on that date.

Report on other legal and regulatory requirements

1. The provisions of the companies {Auditor's report} order, 2020 {"the order"}, issued by the central government of India in terms of sub section {11} of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the Company as the company is a small company as defined in section 2 of the Companies Act, 2023.
2. A. As required by section 143(3) of the act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
 - c. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
 - d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. Since the company's turnover as per the last audited financial statements is less than Rs. 50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crores, the company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls;



- B. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- a. The Company has disclosed the impact of pending litigations as at 31 March 2024 on its financial position in its standalone financial statement
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. The Company has no amounts, required to be transferred, to the investor education and protection fund by the company.
 - d.
 - i) The management has represented that, to the best of its knowledge and belief, as disclosed in the standalone financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - ii) The management has represented that, to the best of its knowledge and belief, as disclosed in the standalone financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - iii) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (i) and (ii) above, contain any material misstatement.
 - e. The company has neither declared nor proposed any dividend during the year ended 31st March 2025.
 - f. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023.

Based on our examination which included test checks, the company has used accounting software for maintaining its books of account, which have a feature of audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software. Further, for the periods where the audit trail (edit log) facility was enabled and operated throughout the year for the respective software, we did not come across any instance of the audit trail feature being tampered with.

As Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 01, 2023, and accordingly, we

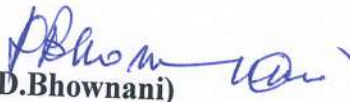


report that In our opinion and according to the information and explanations given to us, with respect to the maintenance of books of account, we report that:

The Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility, and the same has been operated throughout the year for all transactions recorded in the software. Further, the audit trail feature has not been tampered with and has been preserved by the Company as per the statutory requirements for record retention.

The Company being a private limited company, provisions of section 197 of the Act is not applicable to the Company

For D Bhowhani & Co.
Chartered Accountants
Firm Reg.No: 314083E


(D.Bhowhani)
Proprietor
Membership No: 051593
UDIN: 25051593BNFTLK1562
Place: Kolkata



Date: 02/09/2025

M/s. DEVI REALTORS DEVELOPERS PRIVATE LIMITED
1ST FLOOR, 73, BANGUR AVENUE BLOCK -C, LP 90/16/2 KOLKATA Kolkata WB 700055 IN
KOLKATA-700055

BALANCE SHEET AS ON 31ST MARCH 2025

Particulars	Note No	As at 31st March 2025	As at 31st March 2024
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,00,000.00	1,00,000.00
(b) Reserves and Surplus	2	(79,20,303.86)	(3,32,60,992.68)
(2) Non-Current Liabilities			
(a) Long term borrowings	3	55,72,089.72	(4,29,301.72)
(b) Deffered Tax Liabaility	4	2,10,526.12	6,853.99
(2) Current Liabilities			
(a) Short Term Borrowings		61,00,374.54	-
(a) Trade Payables	5	9,87,65,285.37	8,44,46,326.37
(b) Other current liabilities	6	32,990.00	22,990.00
(c) Short-term provisions	7	3,64,666.75	2,59,969.75
Total		10,32,25,628.64	5,11,45,845.71
II.Assets			
(1)Non-Current Assets			
(a) Fixed Assets	11	14,46,505.34	8,67,215.81
(i)Tangible Assets			
(b) MAT Credit Entitlement		-	-
(c)Deferred Tax Assets		-	-
(d)Other non-Current Assets		-	-
(2) Current assets			
(a) Inventories			
(c) Trade Receivable and Advances	6	5,99,18,284.41	3,15,18,048.86
(a) Cash and cash equivalents	7	2,10,08,898.64	1,86,42,816.38
Advances against Constructions		2,08,18,320.00	-
(a) Other Current Assets	8	33,620.25	1,17,764.66
Total		10,32,25,628.64	5,11,45,845.71
Significant Accounting Policies and Notes on	12 to 16		

Signed in Terms of our
attached report of even date

For D. Bhowhani & Co.
Chartered Accountant
FRN:- 314083E
UDIN:-25051593BNFTLJ2596

sd/ *D. Bhowhani*
CA D. Bhowhani
Proprietor
(Membership No. 051593)
Place : Kolkata
This is the 8th day of September, 2025



DEVI REALTORS DEVELOPERS PRIVATE LIMITED

Sagar Rohra

(SAGAR ROHRA)

Director

DIN: 07467092

DEVI REALTORS DEVELOPERS PRIVATE LIMITED

Nilesh Kumar Rohra

(NILESH KUMAR ROHRA)

Director

DIN: 07472376

M/s. DEVI REALTORS DEVELOPERS PRIVATE LIMITED
1ST FLOOR, 73, BANGUR AVENUE BLOCK -C, LP 90/16/2 KOLKATA Kolkata WB 700055 IN
KOLKATA-700055

NOTE 9 : Other Income

Particulars	For the year ended on 31st March, 2025	For the year ended on 31st March, 2024
Comissions	3,94,707.28	3,81,694.00
Total	3,94,707.28	3,81,694.00

NOTE 10: OTHER EXPENSES

Particulars	For the year ended on 31st March, 2025	For the year ended on 31st March, 2024
Accounting Charges	34,622.00	58,620.00
Advertisement	10,98,812.39	1,30,100.00
Audit Fees	-	6,000.00
Bank Charges	87,580.54	5,206.56
Building Materials	4,37,83,606.74	4,54,37,987.30
Car expenses	4,84,565.00	19,816.17
Commission Expenses	16,22,554.00	13,24,909.00
Cost of Purchase of Land	-	-
Delivery Charges	806.00	-
Director Remuneration	45,00,000.00	30,00,000.00
Donation	2,32,049.00	26,000.00
Electricals Materials	17,45,611.62	13,87,185.00
Electricity Charges	2,56,325.00	1,84,167.00
Hardware Materials	7,95,784.00	3,09,021.00
Insurance charges	84,089.00	18,220.00
Medicine Expenses	1,752.19	622.05
Misc Expenses	38,621.85	1,42,468.60
Office Expenses	8,48,789.99	2,14,251.00
Plan sanction expenses	-	23,600.00
Printing and Stationary	2,00,130.00	5,750.00
Professional Fees	11,44,000.00	1,51,000.00
Rates & Taxes	2,66,935.00	-
Registration expenses	470.00	1,39,951.00
ROC CHARGES	(11,800.00)	3,000.00
Salary	30,12,108.00	9,65,300.00
Sub Contractor Charges	89,17,496.00	-
Security Expenses	38,103.00	-
Statutory Expenses	54,060.00	2,272.00
Sub Contractor	-	-
Travelling Expenses	2,65,727.54	48,946.20
Total	6,95,02,798.86	5,36,04,392.88

DEVI REALTORS DEVELOPERS PRIVATE LIMITED

DEVI REALTORS DEVELOPERS PRIVATE LIMITED



Sagar Rohra
(SAGAR ROHRA)
 Director
 DIN: 07467092

Nilesh Kumar Rohra
(NILESH KUMAR ROHRA)
 Director
 DIN: 07472376

M/s. DEVI REALTORS DEVELOPERS PRIVATE LIMITED
1ST FLOOR, 73, BANGUR AVENUE BLOCK -C, LP 90/16/2 KOLKATA Kolkata WB 700055 IN
KOLKATA-700055

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

Particulars	Note No	For the year ended on 31st March, 2025	For the year ended on 31st March, 2024
II. Revenue from Operations		9,52,67,438.00	7,00,00,000.00
III. Other Income	9	3,94,707.28	3,84,267.00
		9,56,62,145.28	7,03,84,267.00
<i>IV. Expenses</i>			
(1) Purchases of stock-in-trade		-	-
(2) Employee benefits expense		-	-
(2) Depreciation and Amortization		6,14,985.47	3,67,646.59
(3) Other expenses	10	6,95,02,798.86	5,36,04,392.88
V. Total Expenses (III)		7,01,17,784.33	5,39,72,039.47
VI. Profit before tax (III-IV)		2,55,44,360.95	1,64,12,227.53
VI. Tax expense:			
(1) Current tax		-	-
(2) Deffered Tax		2,03,672.13	(34,304.69)
(3) MAT Credit Entitlement		-	-
VII. Profit/(Loss) for the period (V-VI)		2,53,40,688.82	1,64,46,532.21
VIII. Earning per equity share:			
(1) Basic		2,534.07	1,644.65
(2) Diluted		2,534.07	1,644.65
Significant Accounting Policies and Notes on Financial Statements	12 to 16		

For D. Bhowhani & Co.

Chartered Accountant

FRN:- 314083E

UDIN:-25051593BNFTLJ2596

sd/-

CA D. Bhowhani

Proprietor

(Membership No. 051593)

Place : Kolkata

This is the 8th day of September, 2025



DEVI REALTORS DEVELOPERS PRIVATE LIMITED

Sagar Rohra

(SAGAR ROHRA)

Director

DIN: 07467092

DEVI REALTORS DEVELOPERS PRIVATE LIMITED

Nilesh Kumar Rohra

(NILESH KUMAR ROHRA)

Director

DIN: 07472376

M/s. DEVI REALTORS DEVELOPERS PRIVATE LIMITED
1ST FLOOR, 73, BANGUR AVENUE BLOCK -C, LP 90/16/2 KOLKATA Kolkata WB 700055 IN
KOLKATA-700055

NOTES ON ACCOUNTS

Note 1 : SHARE CAPITAL

<u>Particulars</u>	As at 31st March 2025	As at 31st March 2024
<u>Authorised Capital:</u> 10,000 Equity Shares of Rs.10/- Each	1,00,000.00	1,00,000.00
<u>Issued & Subscribed:</u>		
<u>Fully Paid Up:</u> 10,000 Equity Shares of Rs. 10/- Each	1,00,000.00	1,00,000.00
	1,00,000.00	1,00,000.00

Note 1 A

Reconciliation of the Equity Shares outstanding as on Balance Sheet date	As at 31st March 2025		As at 31st March 2024	
	Number		Number	
Shares outstanding as at the beginning of the period	10,000.00	1,00,000.00	10,000.00	1,00,000.00
Add: Additions During the year				
Shares outstanding at the end of the period	10,000.00	1,00,000.00	10,000.00	1,00,000.00

Note 1 B

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

Class of shares / Name of the individual shareholder	As at 31st March 2025		As at 31st March 2024	
	No. of shares held	% of Holding	No. of shares held	% of Holding
Equity shares with voting rights:				
1. ASHOK KUMAR ROHRA	3333	33.33%	3333	33.33%
2. SAGAR ROHRA	3333	33.33%	3333	33.33%
3. ASHOK KUMAR ROHRA	3334	33.34%	3334	33.34%
TOTAL	10000	100.00%	10000	100.00%

Note 1 C

(i) Rights, preferences and restrictions attached to shares

The company has one class of equity shares having a par value of Rs. 10 each. Each shareholder is eligible for one vote per share held.

DEVI REALTORS DEVELOPERS PRIVATE LIMITED


(SAGAR ROHRA)
Director
DIN: 07467092

DEVI REALTORS DEVELOPERS PRIVATE LIMITED


(NILESH KUMAR ROHRA)
Director
DIN: 07472376



Note 2: RESERVES & SURPLUS		
Particulars	As at 31st March 2025	As at 31st March 2024
a. Surplus		
Opening balance	(3,32,60,992.68)	(4,97,07,524.90)
(+) Net Profit/(Net Loss) For the current year	2,53,40,688.82	1,64,46,532.21
Closing Balance	(79,20,303.86)	(3,32,60,992.68)
Provision for income Tax	-	-
Total	(79,20,303.86)	(3,32,60,992.68)
Note 3: Long Term Borrowings		
Particulars	As at 31st March 2025	As at 31st March 2024
Loans from Directors	49,17,689.72	(12,29,301.72)
Loan from others	6,54,400.00	8,00,000.00
TOTAL	55,72,089.72	(4,29,301.72)
Note 5: TRADE PAYABLES		
Particulars	As at 31st March 2025	As at 31st March 2024
Abhishek Enterprises	-	(1,200.00)
Debi Enterprise	-	15,493.00
Impact Group	-	1,72,681.00
Jana Electric	-	26,688.00
Manav Kedia	-	9,499.00
Maya Ashtech	-	52,928.00
New Calcutta Iron Store	-	45.00
Royal Santario	-	-
Shakambari ispat	-	461.00
Sureka Infrastructure	-	62,000.00
Vijay ply and boards	-	1,796.00
Advances from Customer	8,64,45,167.06	8,41,05,935.37
Others	1,23,20,118.31	-
TOTAL	9,67,65,285.37	8,44,46,326.37
Note 6: OTHER CURRENT LIABILITIES		
Particulars	As at 31st March 2025	As at 31st March 2024
Audit Fees Payable	14,000.00	14,000.00
Other	18,990.00	8,990.00
TOTAL	32,990.00	22,990.00
Note 6 SHORT TERM PROVISIONS		
Particulars	As at 31st March 2025	As at 31st March 2024
TDS Payable	2,31,323.00	38,600.00
GST Payable	1,33,343.75	2,21,369.75
TOTAL	3,64,666.75	2,59,969.75
Note 6 TRADE RECEIVABLES AND ADVANCES		
Particulars	As at 31st March 2025	As at 31st March 2024
Advances to Landlords	5,58,75,589.00	2,06,31,094.00
Abhishek Chatterjee	-	0.50
Surun Kumar Chatterjee	-	510.00
Esrajit Chakroborty	-	1.00
Chandrika Rakshit	-	19,614.00
Manika Nandi	-	-
Esha Ahmed	-	-
Geocon	-	-
A C Mercantile	-	-
Ambuja Cements	-	4,100.00
Plu Vista	-	98,600.00
Plywood Manor	-	400.00
Rashmi Metaliks	-	82,536.00
Yusuf Ali	-	-
Jadavpur University	-	-
Ujjal Bhattacharya	-	-
Other	40,42,695.41	1,06,81,191.36
TOTAL	5,99,18,284.41	3,15,18,048.86
NOTE 7: CASH AND CASH EQUIVALENTS		
Particulars	As at 31st March 2025	As at 31st March 2024
1. Balances with banks	1,91,31,778.94	1,63,57,699.38
2. Cash in hand (As certified by management)	18,77,119.70	22,85,117.00
Total	2,10,08,898.64	1,86,42,816.38
NOTE 8: OTHER CURRENT ASSETS		
Particulars	As at 31st March 2025	As at 31st March 2024
CS Receivable and TDS Receivable	33,620.25	17,764.66
Advance Tax	-	1,00,000.00
Total	33,620.25	1,17,764.66

DEVI REALTORS
DEVELOPERS
PRIVATE LIMITED
Sagar Rohra
(SAGAR ROHRA)
Director
DIN: 07467092

DEVI REALTORS
DEVELOPERS
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Nilesh Kumar Rohra
(NILESH KUMAR ROHRA)
Director
DIN: 07472376



SI No	Particulars	Opening Balance	Date of Purchase	Addition	Sales	Rate of Depreciation	Depreciation	Closing WDV
1	Car	7,29,668.94	31.01.2022	-	-	32.00	2,33,494.06	4,96,174.88
2	Mobile Phone	7,916.64	14.09.2022	-	-	15.00	1,187.50	6,729.15
3	Mobile Phone	20,287.93	11.12.2022	-	-	15.00	3,043.19	17,244.74
4	Mobile Phone	62,594.00	01.04.2023	-	73,640.00	15.00	-	(11,046.00)
5	Mobile Phone	46,748.30	31.10.2023	-	-	15.00	7,012.25	39,736.06
6	Computer & Ad	-	14.09.2024	1,423.00	-	15.00	213.45	1,209.55
7	Car	-	22.05.2024	10,68,999.00	-	32.00	3,42,079.68	7,26,919.32
8	Mobile Phone	-	Before 30.09.2024	1,75,245.00	-	15.00	26,286.75	1,48,958.25
9	Mobile Phone	-	After 30.09.2024	22,248.00	-	15.00	1,668.60	20,579.40
		8,67,215.81		12,67,915.00			6,14,985.47	14,46,505.34



Fixed Assets Schedule as per Income Tax Act

SI No	Description of the Assets	Opening WDV	Addition	Deduction	Depreciation Rate	Depreciation Amount	Closing WDV
1	Car	6,93,089.32	-	-	30%	2,07,926.80	4,85,162.52
2	Mobile Phone	7,225.00	-	-	15%	1,083.75	6,141.25
3	Mobile Phone	20,678.38	-	-	15%	3,101.76	17,576.62
4	Mobile Phone	68,117.00	-	-	15%	10,217.55	57,899.45
5	Mobile Phone	50,873.15	-	-	15%	7,630.97	43,242.18
	Total	8,39,982.85	-	-		2,29,960.82	6,10,022.02



Deffered Tax Calculation

1 Written Down Value Method as per Companies Act	14,46,505.34
2 Written Down Value as per as per Income Tax Act	6,10,022.02
Deffered Tax Asset	(8,36,483.32)
Tax @ 25.168%	(2,10,526.12)
Closing Deffered Tax Assets	(2,10,526.12)
Opening Deffered Tax	(6,853.99)
Deffered Tax Asset to be reversed in P&L	(2,03,672.13)



NOTE : 12 A

SIGNIFICANT ACCOUNTING POLICIES :

1.a. System of Accounting

The accompanying financial statements have been prepared under historical convention as a going concern, in accordance with applicable mandatory accounting standards issued by the ICAI & in accordance with Companies Act, 1956. Income & Expenditure is recognised on an accrual basis and are in accordance with the requirements of Companies Act, 2013.

1.b. Use of estimates:

The presentation of financial statement is in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

1.c. Tax Provision

Current Tax

Provision for Current Tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.

Deffered Tax

Pursuant to the Accounting Standard (AS-22) relating to "Accounting for taxes on Income" the Company has no deferred tax liability or asset during the year.

1.d. Contingent Liabilities

There are no present obligations requiring provision in accordance with the guiding principles as enunciated in Accounting Standard "Provisions, Contingent Liabilities and Contingent Assets" (AS-29), as it is not probable that the outflow of resources embodying economic benefits will be required.

1.e. Other Accounting Policies

These are consistent with generally accepted accounting principles.



M/s. DEVI REALTORS DEVELOPERS PRIVATE LIMITED

NOTE : 12

EARNINGS PER SHARE

The Company reports basic and diluted earnings per share (EPS) in accordance with Accounting Standard AS 20 on 'Earnings per Share'. Basic EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year. Diluted EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year as adjusted for the effects of all dilutive potential equity shares, except where the results are anti-dilutive.

Calculation of basic earning per share

	Current Year
Profit after Tax	2,53,40,688.82
Less : Preference Tax & dividend	-
Profit available to equity shareholder (A)	2,53,40,688.82
No of share outstanding (B)	10,000.00
EPS C=A/B	2,534.07

NOTE : 13

None of the Employees were in receipt of Rs. 60 lacs or more per year or Rs.5 Lacs or more per month if employed for part of the year.

NOTE : 14

The Company accounts for the payment of gratuity on cash basis. The accumulated liability on accrual basis is not ascertained and therefore not accounted for.

NOTE : 15

In the opinion of Management and to the best of their knowledge and belief the value of realisation of Loans & Advances and Current Assets in ordinary course of Business will not be less than the amount for which they are stated in the Balance Sheet.

NOTE : 16

The previous year's figures have been regrouped and rearranged wherever necessary.

For D. Bhowani & Co.

Chartered Accountant

FRN:- 314083E

UDIN:-25051593BNFTLJ2596

sd/-

D. Bhowani

CA D. Bhowani

Proprietor

(Membership No. 051593)

Place : Kolkata

This is the 8th day of September, 2025



DEVI REALTORS DEVELOPERS PRIVATE LIMITED

Sagar Rohra

(SAGAR ROHRA)

Director

DIN: 07467092

DEVI REALTORS DEVELOPERS PRIVATE LIMITED

Nilesh Kumar Rohra

(NILESH KUMAR ROHRA)

Director

DIN: 07472376