

Balance Sheet as at 31st March, 2025

		(Amount in Rs.)	
		As at	As at
		31st March 2025	31st March 2024
<b>A. EQUITY AND LIABILITIES</b>			
<b>1. SHAREHOLDERS' FUNDS</b>			
Share Capital		5,00,000	5,00,000
Reserves & Surplus	3	73,339	8,09,334
	4	5,73,339	13,09,334
<b>2. SHARE APPLICATION MONEY PENDING ALLOTMENT</b>			
		-	-
<b>3. NON-CURRENT LIABILITIES</b>			
Long-term borrowings		-	-
Deferred tax liabilities (Net)		-	-
Other Long Term liabilities		-	-
Long-term provisions		-	-
<b>3. CURRENT LIABILITIES</b>			
Short-term borrowings		64,46,685	73,97,185
Trade Payable	5	1,08,68,769	1,08,68,769
Other Current Liabilities	6	2,63,03,968	2,35,33,968
Short-term provisions	7	19,81,224	19,81,224
	8	4,56,00,646	4,37,81,146
		4,61,73,985	4,50,90,480
<b>B. ASSETS</b>			
<b>1. NON-CURRENT ASSETS</b>			
Property, Plant & Equipment		4,59,484	5,31,955
(i) Tangible Assets	9	-	-
(ii) Intangible Assets		-	-
Non-current investments		-	-
Deferred Tax Assets (Net)		3,79,458	7,77,873
Long term Loans & advances	10	17,56,496	17,56,496
Other Loans & advances		-	-
		25,95,438	30,66,324
<b>2. CURRENT ASSETS</b>			
Inventories	11	95,15,437	94,52,187
Trade Receivables	12	-	-
Cash and Cash Equivalents	13	2,38,038	6,10,822
Short Term Loans & Advances	14	3,38,25,072	3,19,61,147
		4,35,78,547	4,20,24,156
		4,61,73,985	4,50,90,480

**Summary of significant accounting policies**

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The accompanying notes are an integral part of the financial statements.

As per our report of even date

For M N MITRA & CO.  
Chartered Accountants  
Firm Registration No: 323814E

M N Mitra  
Partner  
Membership No.- 058346

Place : Kolkata  
Date : 08/09/2025

UDIN: 25058346BMIPSY6768



For and on behalf of the Board of Directors

Shibayya Constructions Pvt. Ltd. Shibayya Constructions Pvt. Ltd.

Beauty Das  
Director

Beauty Das  
Director  
DIN: 02745648

Subrata Das  
Director

Subrata Das  
Director  
DIN: 02875796