

M/S DELTA CONSULTANTS

(Proprietor: Chinmoy Sahoo)

CF-154, Salt Lake City, Sector 1, Kolkata 700064

ANNUAL REPORT

FOR THE YEAR ENDED 31ST MARCH 2025



AUDITOR

KEDIA DHANDHARIA & CO.

CHARTERED ACCOUNTANTS

BC-266, Sector – I, Salt Lake, Kolkata – 700064, West Bengal, India

Phone: 033-23212459

Email: kediadhandharia.co@gmail.com

M/S DELTA CONSULTANTS

(PROPRIETOR: CHINMOY SAHOO)

BALANCE SHEET AS AT 31ST MARCH, 2025

(All amounts in ₹, unless otherwise stated)

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
I. EQUITY & LIABILITIES			
1 Capital			
(a) Capital Account	2	(5,76,18,741)	(5,36,79,271)
2 Other Non-Current Liabilities			
(a) Long Term Borrowings	3	-	1,04,88,946
3 Current Liabilities			
(a) Short Term Borrowings	4	1,99,53,370	1,33,14,044
(b) Trade Payables			
(i) total outstanding dues of micro enterprises and small enterprises	5	-	-
(ii) total outstanding dues of creditors other than of micro enterprises and small enterprises	5	18,31,288	17,16,331
(c) Other Current Liabilities	6	8,82,39,217	8,36,90,284
TOTAL		5,24,05,133	5,55,30,334
II. ASSETS			
1 Non-current Assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipments	7	84,44,674	66,12,420
(b) Other Non-Current Investment	8	1,10,18,341	1,10,18,341
(c) Other Non-current Assets	9	1,36,50,654	1,05,88,956
2 Current Assets			
(a) Inventories	10	59,02,964	1,86,86,260
(b) Trade Receivables	11	29,32,447	45,500
(c) Cash and Cash Equivalents	12	6,45,872	28,80,452
(d) Short Term Loans & Advances	13	97,07,468	55,95,691
(e) Other Current Assets	14	1,02,714	1,02,714
TOTAL		5,24,05,133	5,55,30,334

Significant Accounting Policies

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Notes of Financial statements

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As per our Annexed Report of even date

For and on behalf of M/S Delta Consultants

For KEDIA DHANDHARIA & CO.
CHARTERED ACCOUNTANTS
Firm Reg. No. : 326659E


[MUKUND JHUNJHUNWALA]
Partner
Membership No. : 307333



DELTA CONSULTANTS


Proprietor

CHINMOY KUMAR SAHOO
(Proprietor)

Place: Kolkata

Date: 23-09-2025

UDIN : 25307333BPHCSH8278

M/S DELTA CONSULTANTS

(PROPRIETOR: CHINMOY SAHOO)

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

(All amounts in ₹, unless otherwise stated)

Particulars	Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Income			
Revenue From Operations	15	4,22,94,399	3,97,10,293
Other Income	16	4,32,868	8,32,480
Total Income		4,27,27,267	4,05,42,773
Expenses:			
Cost Of Land, Plots, Development Rights, Planning, Designing & Other Construction Cost	17	2,02,96,974	61,24,000
Changes in Inventories	18	1,27,83,296	2,85,11,474
Employees Benefit Expenses	19	22,03,980	17,72,891
Finance Cost	20	12,26,083	12,80,068
Depreciation and Amortization Expenses	21	13,13,596	9,68,924
Other Expenses	22	20,57,591	11,59,735
Total Expenses		3,98,81,521	3,98,17,092
Profit Before Tax		28,45,746	7,25,681
Income Tax Expense:			
Current Tax		-	-
Profit (Loss) For the year		28,45,746	7,25,681

Significant Accounting Policies
Notes of Financial statements

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2 to 24

As per our Annexed Report of even date

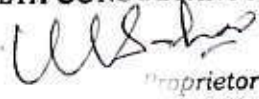
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For KEDIA DHANDHARIA & CO.
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DELTA CONSULTANTS


Proprietor
CHINMOY KUMAR SAHOO
(Proprietor)

Place: Kolkata

Date : 23-09-2025

UDIN : 25307333BPHCSH8278

M/S DELTA CONSULTANTS

(PROPRIETOR: CHINMOY SAHOO)

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(All amounts in ₹, unless otherwise stated)

NOTE 1

1.1 Entity Information

M/S DELTA CONSULTANTS is a Proprietorship Firm having its registered office located at CF-154, Salt Lake City, Sector 1, Kolkata 700064. The business is managed by Chinmoy Sahoo, who serves as the Proprietor. The firm is engaged primarily in the business of colonisation and real estate development. The operations of the firm includes all aspects of real estate development, from the identification and acquisition of land, to planning, execution, construction (including Consultancy) and marketing of projects.

According to the criteria for the classification of non-corporate entities set forth by the Institute of Chartered Accountants of India ("ICAI"), the firm has been categorized as a **Level - IV Entity (SME)**.

1.2 Significant Accounting Policies

I. Basis of Preparation

a. Accrual Basis

The financial statements have been prepared under historical cost convention on accrual basis of accounting and in accordance with generally accepted accounting principles and the mandatory accounting standards issued by the Institute of Chartered Accountants of India. The accounting policies, in all material respects, have been consistently applied by the Entity and are consistent with those in the previous year.

Estimates and Assumptions used in the preparation of the financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements, which may differ from the actual results at a subsequent date. Difference between the actual and estimates are recognized in the period in which the results are known / materialized.

b. Use of estimates

The preparation of financial statements in conformity with Indian GAAP and Accounting Standards issued by the Institute of Chartered Accountants of India requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

II. Basis of Classification of Assets & Liabilities

All Assets and Liabilities are classified as current when it satisfies any of the following criteria:

a. Assets

- (a) it is expected to be realized in, or is intended for sale or consumption in, the entity's normal operating cycle;
- (b) it is held primarily for the purpose of being traded;
- (c) it is expected to be realized within twelve months after the reporting date; or
- (d) it is Cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

All other assets shall be classified as non-current.

b. Liabilities

- (a) it is expected to be settled in the entity's normal operating cycle;
- (b) it is held primarily for the purpose of being traded;
- (c) it is due to be settled within twelve months after the reporting date; or
- (d) the HUF does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities shall be classified as non-current.

c. Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents.



M/S DELTA CONSULTANTS

(PROPRIETOR: CHINMOY SAHOO)

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(All amounts in ₹, unless otherwise stated)

III. Property, Plant and Equipment

- (i) An item is recognised as an asset, if and only if, it is probable that the future economic benefits associated with the item will flow to the Partnership Firm and its cost can be measured reliably. PPE are initially recognised at cost. The initial cost of PPE comprises its purchase price (including non-refundable duties and taxes but excluding any trade discounts and rebates), and any directly attributable cost of bringing the asset to its working condition and location for its intended use.
- (ii) For the purposes of computing depreciation as well as gain or loss on disposal of assets the assessee adopts the concept of Block of Assets as per the provisions of Income tax Act, 1961. The rates of depreciation specified under the Income tax regulations are considered for computing depreciation. Depreciation on property, plant and equipment used for less than 180 days in the year purchase is calculated at 50% of the above rates.

IV. Contingent Liability, Provisions and Contingent Asset

Provisions are recognized when the Firm has a present obligation as a result of past event; it is more likely than not that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that probably will not require an outflow of resources or where a reliable estimate of the obligation cannot be made.

Contingent assets are neither recorded nor disclosed in the financial statements.

V. Income Taxes

Income Tax for the year has been charged to Proprietor's Capital Account.

VI. Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short term deposits with banks with an original maturity of three months or less.

VII. Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. The following specific criteria must also be met before revenue is recognised.

I. Sale of Services

Revenue from sale of services are recognised when the services are rendered. The revenue is measured based on the fair value of the consideration received or receivable.

II. Interest Income

Interest income is recognised on a time proportion basis taking into the account the amount outstanding and the applicable interest rate. Interest income is included under the head "Other Income" in the statement of profit & loss.

IV. All the income and expenses has been accounted on accrual basis.

VIII. Inventories

Construction work-in-progress of constructed properties includes the cost of land (including development rights and land under agreements to purchase), internal development costs, external development charges, construction costs, overheads, borrowing cost if inventorisation criteria are met, development/ construction materials and is valued at lower of cost/ estimated cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale.

IX. Borrowing Cost

Borrowing costs relating to acquisition/construction of qualifying assets are capitalized until the time all substantial activities necessary to prepare the qualifying assets for their intended use are complete. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.



M/S DELTA CONSULTANTS

(PROPRIETOR: CHINMOY SAHOO)

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(All amounts in ₹, unless otherwise stated)

NOTE 2

CAPITAL ACCOUNT

Particulars	As at 31.03.2025	As at 31.03.2024
	Amount	Amount
Capital Account		
Opening Balance	(5,36,79,271)	(3,39,13,210)
Add: Capital Introduced During the Year	1,47,70,711	41,03,908
Add: Profit(Loss) for the year	28,45,746	7,25,681
	(3,60,62,814)	(2,90,83,621)
Less: Withdrawal of Capital	2,15,55,927	2,41,14,451
Less: Income Tax transferred to Capital A/c	-	4,81,199
Closing Balance	(5,76,18,741)	(5,36,79,271)
Total	(5,76,18,741)	(5,36,79,271)

NOTE 3

LONG TERM BORROWINGS

Particulars	As at 31.03.2025	As at 31.03.2024
Secured		
Loan from IDFC First Bank	-	1,04,88,946
Total	-	1,04,88,946

NOTE 4

SHORT TERM BORROWINGS

Particulars	As at 31.03.2025	As at 31.03.2024
Unsecured Loan	50,00,000	1,33,14,044
Bank Overdraft	1,49,53,370	-
Total	1,99,53,370	1,33,14,044

NOTE 5

TRADE PAYABLE

Particulars	As at 31.03.2025	As at 31.03.2024
Unsecured		
Due to MSME	-	-
Due to Others	18,31,288	17,16,331
Total	18,31,288	17,16,331

NOTE 6

OTHER CURRENT LIABILITIES

Particulars	As at 31.03.2025	As at 31.03.2024
Advance from Parties	8,24,50,649	8,08,39,249
Salary Payable	2,30,500	1,62,000
Statutory Dues Payable	21,95,681	23,24,210
Other Expenses Payable	33,62,387	3,64,825
Total	8,82,39,217	8,36,90,284

NOTE 7

PROPERTY, PLANT AND EQUIPMENTS & INTANGIBLE ASSETS

As per Separate Sheet



M/S DELTA CONSULTANTS

(PROPRIETOR: CHINMOY SAHOO)

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(All amounts in ₹, unless otherwise stated)

NOTE 8

OTHER NON-CURRENT INVESTMENT

Particulars	As at 31.03.2025	As at 31.03.2024
Investment in Immovable Property	1,10,18,341	1,10,18,341
Total	1,10,18,341	1,10,18,341

NOTE 9

OTHER NON-CURRENT ASSETS

Particulars	As at 31.03.2025	As at 31.03.2024
Security Deposit	12,00,000	12,00,000
Advance against Plot	1,24,50,654	93,88,956
Total	1,36,50,654	1,05,88,956

NOTE 10

INVENTORIES

Particulars	As at 31.03.2025	As at 31.03.2024
Valued at cost & certified by the Management)		
Work In Progress	59,02,964	1,86,86,260
Total	59,02,964	1,86,86,260

NOTE 11

TRADE RECEIVABLES

Particulars	As at 31.03.2025	As at 31.03.2024
Unsecured, considered good		
Outstanding for a period exceeding six months	37,500	18,000
Outstanding for a period less than six months	28,94,947	27,500
Total	29,32,447	45,500

NOTE 12

CASH AND BANK BALANCE

Particulars	As at 31.03.2025	As at 31.03.2024
(i) Cash and Cash Equivalents		
(a) Balances with Banks	5,16,771	7,48,792
(b) Cash on Hand (As certified by the Proprietor)	19,767	7,852
(ii) Other Balances		
Fixed Deposits including accrued interest	1,09,334	21,23,808
Total	6,45,872	28,80,452

NOTE 13

SHORT TERM LOANS & ADVANCES

Particulars	As at 31.03.2025	As at 31.03.2024
Advance to Others	44,30,000	46,80,000
Loan to related parties	42,25,956	-
Advance To Suppliers	4,298	1,92,930
GST Input Receivable	10,27,214	7,22,761
Advance to Staff	20,000	-
Total	97,07,468	55,95,691



M/S DELTA CONSULTANTS

(PROPRIETOR: CHINMOY SAHOO)

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(All amounts in ₹, unless otherwise stated)

NOTE 14

OTHER CURRENT ASSETS

Particulars	As at 31.03.2025	As at 31.03.2024
Building Sanction Fees	1,02,714	1,02,714
Total	1,02,714	1,02,714

NOTE 15

REVENUE FROM OPERATIONS

Particulars	For the year ended 31st March,2025	For the year ended 31st March,2024
Sale of Flat	2,62,16,800	2,64,35,000
Consultancy Fees Received	71,57,899	82,75,293
Construction Work	89,19,701	50,00,000
Total	4,22,94,399	3,97,10,293

NOTE 16

OTHER INCOME

Particulars	For the year ended 31st March,2025	For the year ended 31st March,2024
Interest Received on Fixed Deposit	32,437	46,205
Sundry Balance Written Off	4,00,431	7,86,275
Total	4,32,868	8,32,480

NOTE 17

COST OF LAND, PLOTS, DEVELOPMENT RIGHTS, PLANNING, DESIGNING & OTHER CONSTRUCTION COST

Particulars	For the year ended 31st March,2025	For the year ended 31st March,2024
Cost of Constructions	1,91,90,364	51,90,552
Consultancy Fees	3,67,334	20,000
Cost of Flat Sale	7,39,277	9,13,448
Total	2,02,96,974	61,24,000

NOTE 18

CHANGE IN INVENTORIES

Particulars	For the year ended 31st March,2025	For the year ended 31st March,2024
Opening Stock of Work-in-Progress	1,86,86,260	4,71,97,734
Closing Stock of Work-in-Progress	59,02,964	1,86,86,260
Total	1,27,83,296	2,85,11,474

NOTE 19

EMPLOYEES BENEFITS EXPENSES

Particulars	For the year ended 31st March,2025	For the year ended 31st March,2024
Salary & Bonus	22,03,980	17,72,891
Total	22,03,980	17,72,891



M/S DELTA CONSULTANTS

(PROPRIETOR: CHINMOY SAHOO)

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(All amounts in ₹, unless otherwise stated)

NOTE 20

FINANCE COST

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Interest On Loan	11,40,758	12,07,752
Processing Fees	85,325	72,316
Total	12,26,083	12,80,068

NOTE 21

DEPRECIATION & AMORTIZATION EXPENSES

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Depreciation on Property, Plant & Equipment	13,13,596	9,68,924
Total	13,13,596	9,68,924

NOTE 22

OTHER EXPENSES

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Advertisement Expenses	-	25,000
Audit Fees	20,000	15,000
Accounting Charges	6,000	-
Bank Charges	2,770	2,696
Brokerage & Commission	1,29,000	-
Car Insurance	-	31,331
Car Running Expenses	2,45,140	60,107
Computer Maintenance Charges	84,902	92,470
Donation & Subscription	26,000	37,000
Electricity Charges	5,90,104	1,66,576
Freight & Forwarding charges	21,123	5,100
General Expenses	1,63,377	1,34,154
Printing And Stationery	17,328	40,974
Misc Expenses	1,46,404	70,568
Office Expenses	37,400	-
Rates & Taxes	200	65,508
Site Expenses	2,57,264	1,56,685
Soil Testing Charges	-	72,000
Repair & Maintenance	-	50,095
Membership Fees	-	38,000
Software Purchase	4,500	80,500
Travelling Expenses	16,100	15,970
Professional Fees	2,69,980	-
Website Design Charges	20,000	-
Total	20,57,592	11,59,735

NOTE 22A - Auditors Remuneration

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Payments to the auditor as (a) Audit Fees	20,000	15,000
Total	20,000	15,000



M/S DELTA CONSULTANTS

(PROPRIETOR: CHINMOY SAHOO)

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(All amounts in ₹, unless otherwise stated)

NOTE-23

A - Earnings/Expenses in foreign Currency

There are no earnings or expenses in foreign currency during the year. (Previous Year ₹ Nil)

B- Related Party Disclosure

In accordance with the requirement of Accounting Standard (AS)- 18 on "Related Party Disclosures" the names of the related parties where control exists /able to exercise significant influence along with the aggregate transactions/year end balances with them as identified and certified by the management are given below:

Names of the Related Parties and their Relationship

Sl.No	Name of the Related Parties	Relationship
1	Moumita Sahoo	Relative of Proprietor
2	Diptarko Sahoo	Relative of Proprietor
3	Delta Infra Heights LLP	Entity Controlled by Proprietor
4	Best Nutrition Private Limited	Entity Controlled by Proprietor

(i) Transaction with related parties during the year

Sl. No.	Relationship	Name of Related Party	Nature of Transaction	For the year ended 31st March,2025	For the year ended 31st March,2024
1	Relative of Proprietor	Moumita Sahoo	Loan Taken	-	-
			Loan Refunded	-	3,00,000
			Consultancy and salary	80,000	-
2	Relative of Proprietor	Diptarko Sahoo	Expenses	37,400	-
			Consultancy fees	2,02,889	-
			Salary	80,000	-
3	Entity Controlled by Proprietor	Delta Infra Heights LLP*	Loan Taken	-	4,50,000
			Loan Refunded	53,90,000	50,000

* Delta Infra Heights Private Limited has been converted into an LLP during the year 2023-24.

(ii) Closing Balances with related parties

Sl. No.	Relationship	Name Of Related Party	Nature of Transaction	As at 31.03.2025	As at 31.03.2024
1	Relative of Proprietor	Moumita Sahoo	Loan Taken	-	-
			Salary	18,000	-
2	Relative of Proprietor	Diptarko Sahoo	Salary	56,288	-
2	Entity Controlled by Proprietor	Delta Infra Heights LLP	Loan Taken	-	11,64,044
			Loan Given	42,25,956	-
3	Entity Controlled by Proprietor	Best Nutrition Private Limited	Advance Paid	38,30,000	38,30,000

C- Contingent Liabilities and commitments

Particulars	As at 31.03.2025	As at 31.03.2024
a) Claims against the entity/disputed liabilities not acknowledged as debts	NIL	NIL
b) Guarantees	NIL	NIL
c) Other money for which the entity is contingently liable	NIL	NIL

D- Due to Micro, Small & Medium Enterprises

The entity has not received the declaration from its all vendors regarding their status under Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this act have not been given.



M/S DELTA CONSULTANTS

(PROPRIETOR: CHINMOY SAHOO)

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(All amounts in ₹, unless otherwise stated)

E- Events Occurring after the Balance Sheet Date

No significant events which could affect the financial position as on 31.03.2024 to a material extent have been occurred after the balance sheet date till the signing of the same.

F- Income Tax Provision

The Company has not recorded an income tax provision in these financial statements. This is due to the understanding that any income tax liability will be reported and settled in the respective tax filings of the individual proprietors. As such, the financial statements reflect only the operational results of the Company without the impact of income tax expenses.

G- Comparative figures of Previous Year

Previous year's amount has been regrouped/rearranged to confirm to the classification of the current year, wherever considered necessary.

Significant Accounting Policies

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Notes of Financial statements

2 to 23

As per our Annexed Report of even date

For and on behalf of M/S Delta Consultants

For KEDIA DHANDHARIA & CO.
CHARTERED ACCOUNTANTS
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DELTA CONSULTANTS


Proprietor

CHINMOY KUMAR SAHOO
(Proprietor)

Place: Kolkata

Date : 23-09-2025