

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
2022-23

PAN	AAFCB1117R		
Name	BITTHAL DEVELOPERS PRIVATE LIMITED		
Address	Shankar Villa , NH-34 , 420 More , MALDA , 32-West Bengal , 91-INDIA , 732101		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	746269211221022
	Current Year business loss, if any	1	0
	Total Income		10,89,810
Taxable Income & Tax Details	Book Profit under MAT, where applicable	2	10,76,311
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	2,83,351
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	2,83,351
	Taxes Paid	7	3,80,561
	(+) Tax Payable / (-) Refundable (6-7)	8	(-) 97,210
	Accrued 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 BITTHAL DEVELOPERS PRIVATE LIMITE in the capacity of Director having PAN ACKPA4685K from IP address 103.66.54.153 on 22-Oct-2022 DSC Sl.No & Issuer 533124613075 & 533124613075CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

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AAFCB1117R06746269211221022d93c9959f553b15e9405a464924654c90a146ac6

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

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
2023-24

PAN	AAFCB1117R		
Name	BITTHAL DEVELOPERS PRIVATE LIMITED		
Address	Shankar Villa , NH-34, 420 More , MALDA , 32-West Bengal, 91-INDIA, 732101		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(4)-After due date	e-Filing Acknowledgement Number	524238561231123

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	2,760
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	718
	Interest and Fee Payable	6	1,000
	Total tax, interest and Fee payable	7	1,718
	Taxes Paid	8	50,137
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 48,420
	Accrued Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by BINOD AGARWALA in the capacity of Director having PAN ACKPA46B5K from IP address 223.177.247.189 on 23-

Nov-2023 12:53:33 at MALDA (Place) DSC Sl.No & Issuer 3937277 & 533124613075CN=Capricom Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricom Identity Services Pvt

Ltd.,C=IN

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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
2024-25

PAN	AAFCB1117R		
Name	BITTHAL DEVELOPERS PRIVATE LIMITED		
Address	Shankar Villa , NH-34, 420 More , MALDA , 32-West Bengal, 91-INDIA, 732101		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	697968521131124

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	4,59,020
	Book Profit under MAT, where applicable	3	4,53,449
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	1,19,345
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	1,19,345
	Taxes Paid	8	1,20,299
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 950
	Accreted Income as per section 115TD	10	0
Accreted Income and Tax Detail	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by BINOD AGARWALA in the capacity of Director having PAN ACKPA4685K from IP address 103.66.54.187 on 13-Nov-2024 17:05:52 at MALDA (Place) DSC SI.No & Issuer 3937277 & 533124613075CN=Capricorn Sub CA for Individual DSC 2022,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd,C=IN

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Mahesh J. Agarwalla & Co.

CHARTERED ACCOUNTANTS

Head Office :

VINAYAK APPARTMENT (Face-II)
1st Floor, Sarbamangala Pally, (Opp. Meghdoot Lodge)
N.H. – 34, Malda – 732101

Phone : (03512) 284734 [O]
Mobile : 94340-55588, 89722-74888

Name : BITTHAL DEVELOPERS PVT LTD

Address : SANKAR VILLA, N H - 34
MALDA – 732101, (W.B.)

Subject : AUDIT REPORT

Period : From 01.04.2024 To 31.03.2025

BITTHAL DEVELOPERS PRIVATE LIMITED

N.H-34, V.K.PALLY MALDA
CIN: U45400WB2011PTC162039

DIRECTORS REPORT

Your Directors have pleasure in presenting the Annual Report along with audited statement of accounts of the company for the year ended 31st March 2025.

FINANCIAL HIGHLIGHTS

	<u>Year ended on</u> <u>31.03.2025 (Rs.)</u>	<u>Year ended on</u> <u>31.03.2024 (Rs.)</u>
Profit / (Loss) before Tax	425705.35	4,53,449.89
Provision for Taxation	132978.86	1,19,345.78
Profit / (Loss) After Tax	292726.49	3,34,104.11

DIVIDEND:

The Board of Directors of the Company does not recommend any dividend for the 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 OPERATIONS AND FUTURE PROSPECTS:

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 COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND DATE OF THE REPORT:

No material changes and commitments affecting the financial position of the company occurred between the end of the financial year to which this financial statements relate and the date of this report.

CONVERSION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The provisions of section 134(m) of the companies Act, 2013 do not apply to our company. There was no foreign exchange inflow or outflow during the year under review.

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY:

The Company does not have any Risk Management Policy as the elements of risk threatening the company's existence are very minimal.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:

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

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013:

There were no loans, guarantees or investments made by the company under section 186 of the companies Act, 2013 during the year under review and hence the said provision is not applicable.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

There were no contract or arrangements made with related parties as defined under section 188 of the Companies Act, 2013 during the year under review.

EXPLANATION OR COMMENTS ON QUALIFICATION, 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 the company.

COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES:

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the company.

NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW:

The Company has conducted Four Board meetings during the financial year under review.

DIRECTORS RESPONSIBILITY STATEMENT:

In accordance with the provisions of the Section 134(5) of the Companies Act, 2013 the Board hereby its responsibility statement:

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgements and estimates made that are reasonable and prudent so as to give a true and fair view of the State of affairs of the Company at the end of the financial year and of the profit and loss of the Company for the year ended 31st March 2025;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (d) the directors had prepared the annual accounts on a going concern basis;
- (e) the Company being unlisted, sub clause(e) of section 134(3) of the companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the company; and
- (f) 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.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

The Company does not have any Subsidiary, Joint Venture or Associate Company during the year under review.

DEPOSITS:

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

DIRECTORS:

There was no Director who was appointed/ ceased/ reelected/ reappointed during the year under review. Company is not mandatorily required to appoint any whole time Key Management Personnel(KMP).

DECLARATION OF INDEPENDENT DIRECTORS:

The provisions of section 149 for appointment of Independent Directors do not apply to the company.

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 weakness in the design or operation were observed.

STATUTORY AUDITORS:

At the Annual General Meeting M/S MAHESH J AGARWALLA & CO, Chartered Accountants were appointed as Statutory Auditors for a period of 5 Years to hold office till the conclusion of Annual General meeting. The appointment of M/S MAHESH J AGARWALLA & CO, Chartered Accountants, as statutory auditors is placed for ratification by the shareholders. In this regard, the company has received a certificate from the auditors to the effect that if they are reappointed, it would be in accordance with the provisions of section 141 of the Companies Act, 2013.

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM:

The provisions of section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the company

SHARES:

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

Increase in share Capital(Rs)	Buy Back of Securities	Sweat Equity	Bonus Shares	Employee Stock Option Plan
Nil	Nil	Nil	Nil	Nil

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS:

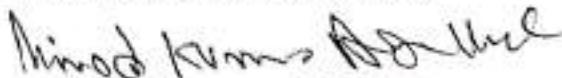
No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern and Company's operations in future.

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.

(By the order of the Board)

BITTHAL DEVELOPERS PVT.LTD

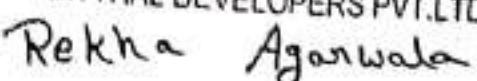


DIRECTOR

Place: Malda

Date :

BITTHAL DEVELOPERS PVT.LTD



DIRECTOR

BITTHAL DEVELOPERS PRIVATE LIMITED
NH-34, V.K. PALLY, MALDA

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2025

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2020.

I. REGISTRATION & OTHER DETAILS:

1.	CIN	U45400WB2011PTC162039
2.	Registration Date	26/04/2011
3.	Name of the Company	Bitthal Developers Private Limited
4.	Category/Sub-category of the Company	Company Limited by Share / Indian Non Government Company
5.	Address of the Registered office & contact details	Nh-34, V.K. Pally, Malda
6.	Whether listed company	No
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	Nil

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Construction	Division 45	0

VI. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

1) Category-wise Share Holding

2. Non-Institutions								
a) Bodies Corp.								
i) Indian	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital up to Rs. 1 lakh	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-
c) Others (Specify)	-	-	-	-	-	-	-	-
Non Resident Indians	-	-	-	-	-	-	-	-
Overseas Corporate Bodies	-	-	-	-	-	-	-	-
Foreign Nationals	-	-	-	-	-	-	-	-
Clearing Members	-	-	-	-	-	-	-	-
Trusts	-	-	-	-	-	-	-	-
Foreign Bodies - D R	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)=(B)(1)+(B)(2)	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	47,300	47,300	100.00%	-	47,300	47,300	100.00%

(ii) Shareholding of Promoters

SL. NO.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	BINOD KR. AGARWALA	23,650	50.00%	-	23,650	50.00%	-	78.85%
2	REKHA AGARWALA	23,650	50.00%	-	23,650	50.00%	-	78.85%
Total		47,300	100.00%	-	47,300	100.00%	-	157.70%

(III) Change in Promoters' Shareholding (please specify, if there is no change)

SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	BINOD KR. AGARWALA				
	At the beginning of the year	23,650	50.00%	23,650	50.00%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.); Issue of Share on Incorporation of Company				
	At the end of the year	23,650	50.00%	23,650	50.00%
2	REKHA AGARWALA				
	At the beginning of the year	23,650	50.00%	23,650	50.00%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.); Issue of Share on Incorporation of Company				
	At the end of the year	23,650	50.00%	23,650	50.00%

(iv) Shareholding Pattern of top ten Shareholders:

(Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year				
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.); Issue of Share on Incorporation of Company				
	At the end of the year				

(v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	BINOD KR. AGARWALA				
	At the beginning of the year	23,650	50.00%	23,650	50.00%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.); Issue of Share on Incorporation of Company				
	At the end of the year	23,650	50.00%	23,650	50.00%

2	REKHA AGARWALA				
	At the beginning of the year	23,650	50.00%	23,650	50.00%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc.): Issue of Share on Incorporation of Company	-	-	-	-
	At the end of the year	23,650	50.00%	23,650	50.00%

vi) INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due for payment.
(Rs. In '000)

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-
Change in Indebtedness during the financial year				
* Addition	-	-	-	-
* Reduction	-	-	-	-
Net Change	-	-	-	-
Indebtedness at the end of the financial year				
i) Principal Amount	-	-	-	-
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	-	-	-

vii. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: NIL

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager			Total Amount
1	Gross salary	---	---	---	---
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission	-	-	-	-
	- as % of profit	-	-	-	-
	- others, specify...	-	-	-	-
5	Others, please specify	-	-	-	-
	Total (A)	-	-	-	-
	Ceiling as per the Act	-	-	-	-

B. Remuneration to other directors: NIL

SN.	Particulars of Remuneration	Name of Directors				Total Amount
1	Independent Directors					
	Fee for attending board committee meetings	+	+	+	+	+
	Commission	+	+	+	+	+
	Others, please specify	+	+	+	+	+
	Total (1)	+	+	+	+	+
2	Other Non-Executive Directors					
	Fee for attending board committee meetings	+	+	+	+	+
	Commission	+	+	+	+	+
	Others (Salary)				+	+
	Total (2)	+		+	+	+
	Total (B)=(1+2)	+	+	+	+	+
	Total Managerial Remuneration		+	+	+	+
	Overall Ceiling as per the Act					

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

SN	Particulars of Remuneration	Key Managerial Personnel			
		CEO	CS	CFO	Total
1	Gross salary	-	-	-	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Option	-	+	+	-
3	Sweat Equity	-	-	-	-
4	Commission	-	-	+	-
	- as % of profit	-	-	+	-
	others, specify...	-	+	+	-
5	Others, please specify	-	-	-	-
	Total	-	-	-	-

VIII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES: NIL

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	-	-	-	+	-
Punishment	-	-	+	+	+
Compounding	-	-	+	+	+
B. DIRECTORS					
Penalty	-	-	+	+	-
Punishment	-	-	+	+	-
Compounding	-	-	+	+	+
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	+	+	-
Punishment	-	-	+	+	-
Compounding	-	-	+	+	+

(By the order of the Board)

Place: Maldia
Date:

BITTHAL DEVELOPERS PVT.LTD

BITTHAL DEVELOPERS PVT.LTD

Minal Kumar Devika Rakha Agarwala
DIRECTOR

DIRECTOR



Mahesh J. Agarwalla & Co.

CHARTERED ACCOUNTANTS

Independent Auditors' Report

To
The Members Of
BITTHAL DEVELOPERS PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **BITTHAL DEVELOPERS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

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 and presentation of these 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion whether the company has in place an adequate internal financial controls systems over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 31st March, 2025, and its Profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- 1) As required by the Companies (Auditor's Report) Order, 2020 (the order) issued by the Central Government of India in terms of subsection (11) of section 143 of the Act, We give in the Annexure "A", a statement on the matters specified in the paragraph 3 & 4 of the order, to the extent applicable.
- 2) 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, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid 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) With respect to adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in Annexure "A" and
 - (g) 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:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - (h) With respect to the other matters to be included in the Auditor's Report in accordance with the Rule 11(9) of the Companies (Audit & Auditors) Rules' 2014, as amended, in our opinion, based on our examination which included test checks, the company has maintained accounts manually and as such it is impossible to maintain audit trail features in software in manual system and since the audit trail feature is inherent in manual system, we are of the opinion that the audit trail (edit log) facility was operated/maintained throughout the said period and we did not come across any such instances of tempering of the said audit trail. In our opinion, proper books of accounts stating true & fair states of affairs of the company, as required under Sec 128(1) of the Companies Act, 2013 has been maintained by the company for the financial year 2024-25.

**For Mahesh J. Agarwalla & Co.
Chartered Accountants**

Firm Reg. No.: 325427E



FCA Mahesh Agarwalla

Partner

Membership No. 061057

Date: 01.09.2025

Place: Malda

Annexure "A" To The Auditors' Report

Report on the Internal Financial Controls under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 (the Act')

We have audited the internal financial control over financial reporting of BITTHAL DEVELOPERS Private Limited ('the Company') as of 31 March 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit on Internal Financial Controls over Financial Reporting (the 'Guidance Note') and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plans and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and disposition of the assets of the Company; (2) provide reasonable assurance that transaction are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and the receipts and expenditure of the Company are being made only in accordance with authorisations of the Management and director of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitation of Internal Financial Controls Over Financial Reporting

Because of inherent limitations of internal financial control over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and may not be detected. Also, projections of any evaluation of the internal financial control over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial control were operating effectively as at 31 March 2025, based on the internal control financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountant of India

For Mahesh J. Agarwalla & Co.

Chartered Accountants

Firm Reg. No.: 3254242

MALDA

(CA Mahesh Agarwalla)

Partner

Chartered Accountants

Membership No.: 061057

Date: 01.09.2025

Place: Malda

BITTHAL DEVELOPERS PRIVATE LIMITED

N.H-34, V.K.PALLY MALDA

BALANCE SHEET AS ON 31ST MARCH, 2025

PARTICULARS	Note No.	Figures As At 31/03/2025 (Rs. In 000)	Figures As At 31/03/2025 (Rs.)	Figures As At 31/03/2024 (Rs. In 000)	Figures As At 31/03/2024 (Rs.)
I. EQUITY AND LIABILITIES					
(1) Shareholders' Funds					
(a) Share Capital	2	473.00	4,73,000.00	473.00	4,73,000.00
(b) Reserves & Surplus	3	1,265.38	12,65,377.80	6,347.78	63,47,783.04
(2) Non Current Liabilities					
(a) Long Term Borrowings		8,809.87	88,09,868.00	8,204.87	82,04,868.00
(3) Current Liabilities					
(a) Short Term Borrowings	4	31,997.69	3,19,97,693.00	30,248.43	3,02,48,425.00
(b) Trade Payables					
(c) Other Current Liabilities	5	17,086.45	1,70,86,445.00	2,685.00	26,85,000.00
(d) Short Term Provision	6	133.78	1,33,782.00	117.90	1,17,896.97
TOTAL (1 TO 3)		59,766.17	5,97,66,165.80	48,076.97	4,80,76,973.01
II. ASSETS					
(1) Non Current Assets					
(a) Property, Plant and Equipment	7	4,840.60	48,40,602.04	4,871.10	48,71,096.04
(b) Non Current Investments	8	1,689.18	16,89,181.00	2,297.00	22,97,000.00
(c) Deferred Tax Assets		2.07	2,865.33	2.06	2,062.19
(2) Current Assets					
(a) Inventory	9	44,201.32	4,42,01,316.43	36,909.79	3,69,09,785.37
(b) Trade Receivables					
(c) Short Term Loans & Advances	10	6,473.37	64,73,367.00	3,437.11	34,37,108.00
(d) Cash & Cash Equivalents	11	2,558.83	25,58,834.00	559.92	5,59,921.41
TOTAL (1 TO 2)		59,766.17	5,97,66,165.80	48,076.97	4,80,76,973.01
Significant Accounting Policies	1				
Notes to Financial Statements	2-23				

In terms of our attached report on even date
For, MAHESH J. AGARWALLA & CO.

For, BITTHAL DEVELOPERS PRIVATE LIMITED

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BITTHAL DEVELOPERS PVT.LTD

Minal Kumar Agarwala
DIRECTOR

Date : _____
Place : Malda
UDIN : _____



BITTHAL DEVELOPERS PVT.LTD

Rekha Agarwala

DIRECTOR

BITTHAL DEVELOPERS PRIVATE LIMITED

N.H-34, V.K.PALLY MALDA

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

PARTICULARS	Note No.	Figures As At 31/03/2025 (Rs. In 000)	Figures As At 31/03/2025 (Rs.)	Figures As At 31/03/2024 (Rs. In 000)	Figures As At 31/03/2024 (Rs.)
I) INCOME					
Revenue from Operations	12	3,850.00	38,50,000.00	6,340.00	63,40,000.00
Other Income	12A	428.55	4,28,550.20	147.15	1,47,153.60
II) TOTAL INCOME		4,278.55	42,78,550.20	6,487.15	64,87,153.60
III) EXPENSES					
Changes In Inventory (Increase / Decrease)	13	(7,291.53)	(72,91,531.06)	(14,290.10)	(142,90,099.00)
Construction Material Consumed	14	8,829.37	88,29,373.06	15,934.17	159,34,166.77
Employee Benefit Expenses	15	345.00	3,45,000.00	135.00	1,35,000.00
Depreciation & Amortisation	16	30.49	30,494.00	37.81	37,813.96
Financial Cost	17	3,808.53	38,08,533.00	2,909.98	29,09,984.00
Other Expenses	18	3,775.44	37,75,435.55	1,306.84	13,06,837.98
TOTAL EXPENSES		9,497.30	94,97,304.55	6,033.70	60,33,703.71
IV) Profit Before Tax (II - III)		(5,210.75)	(52,18,754.35)	453.45	4,53,449.89
V) Tax Expenses					
Current Tax		133.78	1,33,782.00	117.90	1,17,896.97
Deferred Tax (Charge) / Credit		(0.80)	(803.14)	1.45	1,448.81
		132.98	1,32,978.86	119.35	1,19,345.78
VI) Profit/ (Loss) After Tax (IV - V)		(5,351.73)	(53,51,733.21)	334.10	3,34,104.11
VII) Basic Earnings Per Equity Share	19	(11.31)	(11.31)	7.06	7.06
Significant Accounting Policies	1				
Notes to Financial Statements	2-23				

In terms of our attached report on even date

For, MAHESH J. AGARWALLA & CO.
Chartered Accountants

MAHESH AGARWALLA [Partner]



Date :
Place : Malda
UDIN :

For, BITTHAL DEVELOPERS PRIVATE LIMITED

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BITTHAL DEVELOPERS PVT.LTD

Rekha Agarwala

DIRECTOR

BITTHAL DEVELOPERS PVT.LTD

Rekha Agarwala

DIRECTOR

BITTHAL DEVELOPERS PRIVATE LIMITED

N.H.-34, V.K. PALLY MALDA

CIN:U45400WB2011PTC162039

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO FINANCIAL STATEMENTS

(Annexed to and forming part of Balance Sheet as at 31st March, 2025 and Profit & Loss Statement for the period ended on that date)

SIGNIFICANT ACCOUNTING POLICIES:

a. BASIS OF PREPARATION:

The financial statements have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the Accounting Standards prescribed by Companies (Accounting Standards) Rules, 2006 as amended, other pronouncements of the Institute of Chartered Accountants of India ('ICAI').

b. USE OF ESTIMATES:

The preparation of the financial statements is in conformity with Generally Accepted Accounting Principles (GAAP) in India and requires management to make estimates and assumptions that affect the reported amounts of income and expenses of the period, assets and liabilities and disclosures relating to contingent liabilities as on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in future periods.

c. FIXED ASSETS & DEPRECIATION:

The Company holds Fixed Assets as on the reporting date, and it follows AS-6 and AS-10.

d. INVESTMENTS:

Long Term / Non Current Investments are valued at cost. Provision is made to recognize a decline, other than temporary, in the opinion of the management. Current Investments are valued at lower of cost and

e. INVENTORIES:

The company has inventory & the valuation has been done as per AS - 2.

f. REVENUErecognition:

Revenue is recognised only when it can be reliably measured and it is reasonable to expect ultimate collection. Moreover revenue from sales during the financial year does not include any sale of space executed through registered sale deeds but without any consideration which were given to the existing tenants of the landed property on which the concerned property is developed.

g. EARNINGS PER SHARE:

The earnings in ascertaining the company's EPS comprises the net profit after tax and includes the post tax effect of any extraordinary items. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

h. TAXATION:

Tax expenses for the year comprising current tax & deferred tax are considered in determining the net profit for the year. A provision is made for current tax based on tax liability computed in accordance with relevant tax rates & tax laws. Deferred tax assets and liabilities arising on account of timing differences, which are capable of reversal in subsequent periods, are recognised using tax rates and tax laws, which have been enacted or substantively enacted. Deferred tax assets are recognized only if there is reasonable certainty that they will be realized and are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date. However indirect taxes such as Service Tax, GST, etc. were neither collected nor paid nor input credit has been availed during the year, reason being its inapplicability as declared/undertaken by the management of the company, the responsibility of which is solely undertaken

i. PROVISIONS AND CONTINGENT LIABILITIES:

Provisions are recognized in the accounts in respect of present probable obligations, the amount of which can be reliably estimated. Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence is confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent Liabilities are not provided for in the accounts but are shown separately in the Notes to the accounts.

j. IMPAIRMENT OF ASSETS

Impairment is ascertained at each Balance Sheet date in respect of cash generating units and impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value based on their appropriate discount factor.

BITTHAL DEVELOPERS PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS

2) SHARE CAPITAL

Particulars	As at 31.03.2025		As at 31.03.2024	
	Quantity (Nos.)	Amount Rs.	Quantity (Nos.)	Amount Rs.
(a) Authorized Share Capital				
Equity Shares of Rs. 1/- each	50,000	5,00,000	50,000	5,00,000
Equity Shares of Rs. 10/- each	50,000	5,00,000	50,000	5,00,000
(b) Issued, Subscribed & Fully Paid-up Capital				
Equity Shares of Rs. 1/- each	47,300	4,73,000	47,300	4,73,000
Equity Shares of Rs. 10/- each	47,300	4,73,000	47,300	4,73,000
(c) Reconciliation of Equity shares outstanding at the beginning and at the end of the financial year				
Balance at the beginning of the financial year	47,300	4,73,000	47,300	4,73,000
Allotment during the financial year	-	-	-	-
Balance at the end of the financial year	47,300	4,73,000	47,300	4,73,000
(d) Shareholders holding more than 5% of Equity Share Capital	As at 31.03.2025		As at 31.03.2024	
	(Nos)	(%)	(Nos)	(%)
(i) Binod Kumar Agarwala Individual	23,650	50.00%	23,650	50.00%
(ii) Rekha Agarwal Individual	23,650	50.00%	23,650	50.00%
	47,300	100.00%	47,300	100.00%

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.

BITTHAL DEVELOPERS PRIVATE LIMITED

3) RESERVES AND SURPLUS

Particulars	Figures as at 31.03.2025 (Rs in 000)	Figures as at 31.03.2025 (Rs)	Figures as at 31.03.2024 (Rs in 000)	Figures as at 31.03.2024 (Rs)
(a) Securities Premium Account				
Balance as per last account	4,476.00	44,76,000.00	4,476.00	44,76,000.00
Add: Premium Received on Issue of shares	256.67	2,56,665.00	-	-
Sub-Total	4,732.67	47,32,665.00	4,476.00	44,76,000.00
(b) Surplus in Profit & Loss Statement				
Balance as per last account	1,871.78	18,71,783.04	1,489.02	14,89,018.93
Add: Transfer from Profit & Loss Statement	(5,351.73)	(53,51,733.21)	334.10	3,34,104.11
Less: Tax Refund	(1.45)	(1,452.03)	48.66	48,660.00
Add: Adj for earlier year	14.12	14,115.00		
Sub-Total	(3,467.29)	(34,67,287.20)	1,871.78	18,71,783.04
Total (a to b)	1,265.38	12,65,377.80	6,347.78	63,47,783.04

4) SHORT TERM BORROWINGS

Particulars	Figures as at 31.03.2025 (Rs in 000)	Figures as at 31.03.2025 (Rs)	Figures as at 31.03.2024 (Rs in 000)	Figures as at 31.03.2024 (Rs)
Central Co-Op Bank (CC-103004465009)	31,997.69	31,99,7693.00	30,248.43	3,02,48,425.00
	31,997.69	31,99,7693.00	30,248.43	3,02,48,425.00

5) OTHER CURRENT LIABILITIES

Particulars	Figures as at 31.03.2025 (Rs in 000)	Figures as at 31.03.2025 (Rs)	Figures as at 31.03.2024 (Rs in 000)	Figures as at 31.03.2024 (Rs)
Advance For Flat	1,000.00	10,00,000.00	1,000.00	10,00,000.00
Advance For Metro Square	16,071.45	16,071,445.00	1,670.00	16,70,000.00
Auditor Fee Payable	15.00	15,000.00	15.00	15,000.00
	17,086.45	1,70,86,445.00	2,685.00	26,85,000.00

6) SHORT TERM PROVISION

Particulars	Figures as at 31.03.2025 (Rs in 000)	Figures as at 31.03.2025 (Rs)	Figures as at 31.03.2024 (Rs in 000)	Figures as at 31.03.2024 (Rs)
Provision For Income Tax	133.78	1,33,782.00	117.90	1,17,896.97
	133.78	1,33,782.00	117.90	1,17,896.97

In the opinion of the Board, all assets other than fixed assets and non-current investments, have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

BITTHAL DEVELOPERS PRIVATE LIMITED

9) NON CURRENT INVESTMENTS

Particulars	Figures as at 31.03.2025 (Rs in 000)	Figures as at 31.03.2025 (Rs)	Figures as at 31.03.2024 (Rs in 000)	Figures as at 31.03.2024 (Rs)
Fixed Deposit	1,689.18	16,89,181.00	2,297.00	22,97,000.00
	1,689.18	16,89,181.00	2,297.00	22,97,000.00

9) INVENTORIES

Particulars	Figures as at 31.03.2025 (Rs in 000)	Figures as at 31.03.2025 (Rs)	Figures as at 31.03.2024 (Rs in 000)	Figures as at 31.03.2024 (Rs)
Work in Progress (Flat Under Construction)	44,201.32	4,42,01,316.43	36,909.79	3,69,09,785.37
	44,201.32	4,42,01,316.43	36,909.79	3,69,09,785.37

10) SHORT TERM LOANS & ADVANCES

Particulars	Figures as at 31.03.2025 (Rs in 000)	Figures as at 31.03.2025 (Rs)	Figures as at 31.03.2024 (Rs in 000)	Figures as at 31.03.2024 (Rs)
TDS Receivable	94.70	94,698.00	120.30	1,20,299.00
Advance to Suppliers	1,878.67	18,78,669.00	316.81	3,16,809.00
Advance for Project Development	4,500.00	45,00,000.00	3,000.00	30,00,000.00
IT Refundable	-	-	-	-
	6,473.37	64,73,367.00	3,437.11	34,37,108.00

11) CASH AND CASH EQUIVALENTS

Particulars	Figures as at 31.03.2025 (Rs in 000)	Figures as at 31.03.2025 (Rs)	Figures as at 31.03.2024 (Rs in 000)	Figures as at 31.03.2024 (Rs)
Cash in Hand	1,724.38	17,24,381.40	524.62	5,24,623.23
Cash at Bank	825.80	8,25,797.65	29.72	29,717.23
UCO Bank (C/A No.: 08090210000878)	5.16	5,159.95	5.58	5,580.95
MDCC C/A - 103004756610	3.50	3,495.00	-	-
ICICI BANK	-	-	-	-
	2,550.83	23,58,834.00	559.92	5,59,921.41

12) REVENUE FROM OPERATIONS

Particulars	Figures as at 31.03.2025 (Rs in 000)	Figures as at 31.03.2025 (Rs)	Year Ended 31.03.2024 (Rs in 000)	Year Ended 31.03.2024 (Rs.)
	(Rs in 000)	(Rs)	(Rs in 000)	(Rs.)
Sale of Flats/Shops/Garage	3,850.00	38,50,000.00	6,340.00	63,40,000.00
	3,850.00	38,50,000.00	6,340.00	63,40,000.00

12A) OTHER INCOME

Particulars	Figures as at 31.03.2025 (Rs in 000)	Figures as at 31.03.2025 (Rs)	Year Ended 31.03.2024 (Rs in 000)	Year Ended 31.03.2024 (Rs.)
	(Rs in 000)	(Rs)	(Rs in 000)	(Rs.)
Rent Received	97.84	97,843.20	97.03	97,025.60
Discount Received	0.21	210.00	0.13	128.00
Misc	0.00	2.00	50.00	50,000.00
Interest on I T Refund	-	-	-	-
Interest on FD	330.50	3,30,495.00	-	-
	428.55	4,28,550.20	147.15	1,47,153.60

13) CHANGE IN INVENTORY

Particulars	Figures as at 31.03.2025 (Rs in 000)	Figures as at 31.03.2025 (Rs)	Year Ended 31.03.2024 (Rs in 000)	Year Ended 31.03.2024 (Rs.)
	(Rs in 000)	(Rs)	(Rs in 000)	(Rs.)
Work in Progress (Flat Under Construction)	36,909.79	3,69,09,785.37	22,619.69	2,26,19,686.37
Opening	44,201.32	4,42,01,316.43	36,909.79	3,69,09,785.37
Closing	(7,291.53)	(72,91,531.06)	(14,290.10)	(1,42,90,099.00)

4) CONSTRUCTION MATERIAL CONSUMED

Particulars	Figures as at 31.03.2025 (Rs in 000)	Figures as at 31.03.2025 (Rs)	Year Ended 31.03.2024 (Rs in 000)	Year Ended 31.03.2024 (Rs.)
Construction Cost (Incurred during the year)	8,829.37	88,29,373.06	15,934.17	1,59,34,166.77
	8,829.37	88,29,373.06	15,934.17	1,59,34,166.77

5) EMPLOYEE BENEFIT EXPENSES

Particulars	Figures as at 31.03.2025 (Rs in 000)	Figures as at 31.03.2025 (Rs)	Year Ended 31.03.2024 (Rs in 000)	Year Ended 31.03.2024 (Rs.)
Staff Salary	345.00	3,45,000.00	135.00	1,35,000.00
	345.00	3,45,000.00	135.00	1,35,000.00

6) DEPRECIATION & AMORTISATION

Particulars	Figures as at 31.03.2025 (Rs in 000)	Figures as at 31.03.2025 (Rs)	Year Ended 31.03.2024 (Rs in 000)	Year Ended 31.03.2024 (Rs.)
Depreciation	30.49	30,494.00	37.81	37,813.96
	30.49	30,494.00	37.81	37,813.96

7) FINANCIAL COST

Particulars	Figures as at 31.03.2025 (Rs in 000)	Figures as at 31.03.2025 (Rs)	Year Ended 31.03.2024 (Rs in 000)	Year Ended 31.03.2024 (Rs.)
Interest on Loan	3,808.53	38,08,533.00	2,909.98	29,09,984.00
	3,808.53	38,08,533.00	2,909.98	29,09,984.00

8) OTHER EXPENSES

Particulars	Figures as at 31.03.2025 (Rs in 000)	Figures as at 31.03.2025 (Rs)	Year Ended 31.03.2024 (Rs in 000)	Year Ended 31.03.2024 (Rs.)
Accounting Charges	40.00	40,000.00	36.00	36,000.00
Audit Fee	15.00	15,000.00	15.00	15,000.00
Bank Charges	2.91	2,907.78	1.81	1,812.98
GST Paid	1,153.69	11,53,689.00	666.85	6,66,847.00
Misc. Expenses	17.80	17,800.77	6.00	6,000.00
Municipality Tax	2,530.42	25,30,418.00	26.18	26,178.00
Donation to club	-	-	550.00	5,50,000.00
Roc Fees	5.00	5,000.00	5.00	5,000.00
	3,764.82	37,64,815.55	1,306.84	13,06,837.98

9) EARNINGS PER SHARE:

Particulars	Year Ended 31.03.2025	Year Ended 31.03.2025	Year Ended 31.03.2024	Year Ended 31.03.2024
Net Profit / (Loss) attributable to Equity Shareholders (Rs.)	292.73	2,92,726.49	334.10	3,34,104.11
Weighted average number of Equity Shares in Issue	4,73,000.00	4,73,000.00	47,300.00	47,300.00
Basic Earnings per share of Rs.10/- each (in Rs.)	0.62	0.62	7.06	7.06

- 1) The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2020. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.
- 2) Based on the information available with the Company, there are no dues payable to parties covered under the "Micro, Small and Medium Enterprises Development Act, 2006". There is also no interest paid or payable to such enterprises.
- 3) The Revised Schedule VI has become effective from 1st April 2011 for the preparation of financial statements. This has significantly impacted the disclosure & presentation made in the financial statements. Previous year's figure have been reclassified / regrouped wherever necessary to correspond with the current year's classification / disclosure.

SL. NO.	RATIOS	31.03.2025	31.03.2024	VARIANCES	REMARKS
I	Current Ratio	1.20	1.24	(3.10)	
II	Debt-Equity Ratio	1.20	1.20	(0.61)	
III	Debt Service Coverage Ratio	0.12	0.08	57.28	
IV	Return On Equity Ratio	0.04	0.05	(18.90)	
V	Inventory Turnover Ratio	0.21	0.17	24.91	Turnover increased
VI	Net Capital Turnover Ratio	1.29	0.93	38.46	Turnover increased
VII	Net Profit Ratio	0.04	0.07	(37.24)	
VIII	Return On Capital Employed	0.03	0.03	(12.81)	
IX	Return On Investment	0.20	-	100.00	Interest income recognised
X	Trade Receivable Turnover Ratio	1.67	NA	100.00	Trade Receivable recognized
XI	Trade Payable Turnover Ratio	NA	NA	NA	NA

In terms of our attached report on even date

For, MAHESH J. AGARWALLA & CO
Chartered Accountants

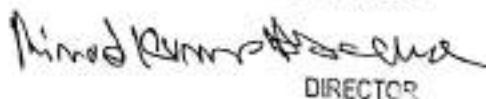
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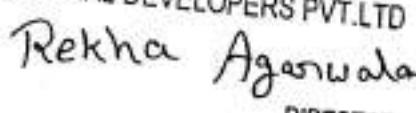


For, BITTHAL DEVELOPERS PRIVATE LIMITED

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BITTHAL DEVELOPERS PVT.LTD


DIRECTOR

BITTHAL DEVELOPERS PVT.LTD

DIRECTOR

BITTHAL DEVELOPERS PRIVATE LIMITED

F.Y. 2024 - 2025

DEPRECIATION AS PER COMPANIES ACT 2013

NOTE - 7

PARTICULARS	GROSS BLOCK					DEPRECIATION				(Rs. In Thousands)	
	AS ON 01-04-2024	ADDITION DURING THIS YEAR	Sale Transfer	AS ON 31-03-2025	TOTAL AS ON 01-04-2024	USEFUL LIFE OF THE ASSET (YEARS)	DURING THIS YEAR	TOTAL AS ON 31-03-2025	AS ON 31-03-2024	AS ON 31-03-2025	
Land	4,713.57	-	-	4,713.57	-	-	-	-	4,713.57	4,713.57	
Tractor	350.00	-	-	350.00	192.47	15.00	30.49	222.96	157.53	127.04	
Total	5,063.57	-	-	5,063.57	192.47		30.49	222.96	4,871.10	4,840.60	