



BIKASH KUMAR BASU & ASSOCIATES
Chartered Accountant

CA/16/2, RAILPUKUR ROAD
BAGUIHATI, KOLKATA-700059

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
GANAKS HOUSING DEVELOPMENT PRIVATE LIMITED
CIN: U68200WB2024PTC271969

MANOHARCHAK : CONTAI : EAST MIDNAPORE WEST BENGAL:721401

Report on the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **GANAKS HOUSING DEVELOPMENT PRIVATE LIMITED** ("the Company"), which comprises the Balance Sheet as at March 31, 2025, and the Statement of Profit and Loss for the year ended on that date, 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 financial statements give the information required by the Companies Act, 2013 ('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, its Profit, changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key Audit Matters

Key Audit Matters are those matters that in our professional judgment were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements 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, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the Financial Statements and Auditors' Report thereon

The Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure(s) to Board's 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 responsibility 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 are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, changes in equity 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 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 Board 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 standalone 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 scepticism throughout the audit. We also: Identify and assess the risks of material misstatement 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 disclosures made by management. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence 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 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 Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation. Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate



the effect of any identified misstatements in the financial statements. 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 relationships and other matters that may reasonably be thought to bear on our independence, 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.

Report On Other Legal and Regulatory Requirements

The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is Not applicable to the Company since :

- (a) It is a Small company as defined in clause (85) of Section 2 of the Companies Act 2013.
- (b) It is not a subsidiary or holding company of a public company;
- (c) Its paid-up capital and reserves and surplus are not more than Rs.4 Crores as at the balance sheet date;
- (d) Its total borrowings from banks and financial institutions are NIL not more than Rs.1 Crores at any time during the year; and
- (e) Its turnover for the year is not more than Rs.40 Crores during the year. 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, 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 March 31, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
 - (f) Since the Company's turnover as per 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 vide MCA notification No. G.S.R. 583 (E) dated June 13, 2017;
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, we report that section 197 is not applicable on private company. Hence reporting as per section 197(16) is not required
 - (h) 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;

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 derivatives contracts for which there were any material foreseeable losses.

iii. There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company.

iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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, whether, 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

v. The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

vi. Based on audit procedures which we 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) contain any material miss-statement.

vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

Viii. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1,2024, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2025.

The company is not maintaining its books of accounts in electronic form, accordingly the reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on audit trail compliance is not applicable to the company for the financial year ended March 31, 2025.

Place: Kolkata

Date: 02-09-2025

Udin: 25013611BMGBPB3973



BIKASH KUMAR BASU & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 0332623E

Bikash Kumar Basu

BIKASH KUMAR BASU
PROPRIETOR
MEMBERSHIP NO. 013611

GANAKS HOUSING DEVELOPMENT PRIVATE LIMITED

MANOHARCHAK : CONTAI : EAST MIDNAPORE WEST BENGAL:721401CIN-U68200WB2024PTC271969

Balance Sheet as at 31st March, 2025

		Rs. In thousand			
Particulars	Notes	Figures As At		Figures As At	
		31st March, 2025		31st March, 2024	
I. EQUITY AND LIABILITIES					
<u>Shareholder's Fund</u>					
Share capital	1	500.00		0.00	
Reserve and Surplus	2	-1806.87		0.00	
			-1306.87		0.00
Share Application Money Pending Allotment	3		0.00		0.00
Long-Term Liability	4		36944.92		0.00
Other Long Term Liabilities	4a		0.00		0.00
Deferred Tax Liabilities		0.00	0.00	0.00	0.00
<u>Current Liability</u>					
Short Term Borrowings	5	1491.41		0.00	
Trade Payables	6	0.00		0.00	
Other Current Liabilities	7	300.00		0.00	
Short Term Provisions	8	0.00		0.00	
			1791.41		0.00
TOTAL			37429.46		0.00
II. ASSETS					
<u>Non-Current Assets</u>					
<u>Fixed Assets</u>					
(i) Tangible assets	9	78.63		0.00	
(ii) Capital Work In Progress		0.00		0.00	
LONG TERM LOANS & ADVANCES	9a	29452.18		0.00	
Non Current Investment	10	2567.84		0.00	
OTHER - NON CURRENT INVESTMENTS	10a	0.00		0.00	
Deferred Tax Asset		0.00		0.00	
			32098.64		0.00
<u>Current Assets</u>					
Inventories	11	5223.08		0.00	
Trade Receivables	12	0.00		0.00	
Cash and Bank balance	13	107.74		0.00	
Short Term Loans and Advances	14	0.00		0.00	
Others Current Assets	15	0.00		0.00	
			5330.82		0.00
TOTAL			37429.46		0.00
Significant Accounting Policies					
Notes on Financial Statements 1 to 24					

In terms of our report of even date

PLACE : KOLKATA
DATE : 02-09-2025
UDIN : 25013611BMGBPB3973



BIKASH KUMAR BASU & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 0332623E
Bikash Kumar Basu
BIKASH KUMAR BASU
PROPRIETOR
MEMBERSHIP NO. 013611

For and on behalf of the Board of Directors
GANAKS HOUSING DEVELOPMENT PVT. LTD.

Director *Shila Ghosh*
GANAKS HOUSING DEVELOPMENT PVT. LTD.
Director *Ghosh*
Director 07254791

GANAKS HOUSING DEVELOPMENT PRIVATE LIMITED

MANOHARCHAK : CONTAI : EAST MIDNAPORE WEST BENGAL:721401CIN-U68200WB2024PTC271969

Statement of Profit and Loss for the year ended 31st March, 2025

		Rs. In thousand	
		2024-2025	2023-2024
I INCOME			
Revenue from Operations	16	0.00	0.00
Other Income	17	67.84	0.00
TOTAL		67.84	0.00
II EXPENDITURE			
Purchases	18	907.66	0.00
Changes in inventories and stock in trade	19	-5223.08	0.00
Direct expense	20	4315.42	0.00
Employee Benefit expense			
Finance Cost	21	0.00	0.00
Depreciation	22	6.38	0.00
Other Expenses	23	1868.33	0.00
TOTAL		1874.71	0.00
Profit Before Exceptional Items and Tax		-1806.87	0.00
Exceptional Items		0.00	0.00
Profit Before tax		-1806.87	0.00
Tax Expenses			
Current Tax(provision for income tax)		0.00	0.00
Deferred Tax		0.00	0.00
Income Tax / FBT for earliar years		0.00	0.00
Profit for the year		-1806.87	0.00
Other Comprehensive Income			0.00
		-1806.87	0.00
Earning per equity share			
Basic /Diluted (₹)	24	(36.14)	-
Significant Accounting Policies			
Notes on Financial Statements 1 to 24			

In terms of our report of even date.

PLACE : KOLKATA
DATE : 02-09-2025
UDIN : 25013611BMGBPB3973

For and on behalf of the Board of Directors
GANAKS HOUSING DEVELOPMENT PVT. LTD.

Director *Shila Ghosh* Director
07954574



BIKASH KUMAR BASU & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 0332623E

Bikash Kumar Basu Director

BIKASH KUMAR BASU
PROPRIETOR
MEMBERSHIP NO. 013611

Director

GANAKS HOUSING DEVELOPMENT PVT. LTD.

Ghosh Director
07254491

Director

Note - 7

GANAKS HOUSING DEVELOPMENT PRIVATE LIMITED
STATEMENT OF FIXED ASSETS, AS ON 31ST MARCH 2024

Rs. In thousand

PARTICULARS	RATE OF DEPRECIATION	G R O S S ----- B L O C K				DEPRECIATION			N E T B L O C K		
		AS ON 01-04-2024	ADDITIONS Before 30.09.2024	ADDITIONS After 30.09.2024	SALE during the year	AS ON 31.3.2025	UP TO 01-04-2024	FOR THE YEAR	AS ON 31.03.2025	AS ON 31.03.2025	AS ON 31.03.2024
LAND	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
PLINTH NO. 5 & 6	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
PLANT & MACHINERY	15.00%	0.00	0.00	85.00	0.00	0.00	6.38	6.38	78.63	0.00	
ELECTRONIC WEIGHING	15.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
BUILDING	10.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
COMPUTER	40.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Website Development	40.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL		0.00	0.00	85.00	0.00	85.00	6.38	6.38	78.63	0.00	
PREVIOUS YEAR											

For and On behalf of Board of Directors

As per our report of even date attached

Director

GANAKS HOUSING DEVELOPMENT PVT. LTD.

Shila Ghosh.

07954574

Director

Director

GANAKS HOUSING DEVELOPMENT PVT. LTD.

Ghosh

07254791

Director



GANAKS HOUSING DEVELOPMENT PRIVATE LIMITED

MANOHARCHAK : CONTAI : EAST MIDNAPORE WEST BENGAL:721401
CIN-U68200WB2024PTC271969

A. SIGNIFICANT ACCOUNTING POLICIES	
1 Company Overview	GANAKS HOUSING DEVELOPMENT PRIVATE LIMITED incorporated on 09-07-2024 having its registered office at MANOHARCHAK : CONTAI : EAST MIDNAPORE WEST BENGAL:721401 in providing Real Estate Business.
2 Basis of Preparation of Financial Statements	
2.1	The financial statements are prepared as a going concern under historical cost convention and on the accrual basis of accounting. These are presented in accordance with Generally Accepted Accounting Principles in India and provisions of the Companies Act 2013
2.2	The preparation of financial statements requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities including Contingent Liabilities as of the date of the financial statements and the reported income and expenses for the reporting period. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates.
2.3	All Assets and Liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule VI to the Companies' Act, 2013. Based on the nature of services provided and time between the rendering of services and their realization in cash and cash equivalents, the company has assumed its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.
3 Revenue Recognition	Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.
4 Investments	Investments which are long term in nature are valued at cost. Diminution in value of long term investments to the extent considered to be permanent in nature are provided for.
5 Inventories	Inventories are stated at cost (on FIFO) or net realisable value as per AS-2 after providing for obsolescence and other losses where considered necessary. Cost includes all charges incurred in bringing the goods to the point of sale.
6 Earnings per Share	The Company reports basic and diluted earnings per equity share in accordance with Accounting Standard-20, Earnings per Share notified by the Central Government under the Companies (Accounting Standards) Rules, 2006. Basic earning per equity share is computed by dividing net profit / (loss) after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted earnings per equity share is computed by dividing the net profit (loss) after tax for the year by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.
7 Depreciation and Amortisation	Depreciation on fixed assets is provided to the extent of depreciable amount on written down value method(WDV) at the rates and in the manner prescribed in Schedule II to the Companies Act 2013 over their useful life.
8 Taxation	Provision for current tax is made after taking into consideration benefits admissible under the provision of the Income Tax Act '1961.Deferred tax resulting from timing difference between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax is recognised and carried forward only to the extent that there is a virtual certainty that the asset will be realised in future.
9 Provisions, Contingent Liabilities and Contingent Assets	Provision involving substantial degree of estimation in measurement are recognised when there is present obligation as a result of past events and it is possible that there will be outflow of resources. Contingent liability are not recognised but are disclosed in the notes. Contingent assets are neither recognised nor disclosed in the financial statements.

GANAKS HOUSING DEVELOPMENT PVT. LTD.

Shikha Ghosh

07954574 Director

GANAKS HOUSING DEVELOPMENT PVT. LTD.

Ghosh

Director

07254791



GANAKS HOUSING DEVELOPMENT PRIVATE LIMITED

MANOHARCHAK : CON TAL : EAST MIDNAPORE WEST BENGAL:721401
CIN-U68200WB2024PTC271969

B. NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025

NOTE-1 : SHARE CAPITAL

Rs. In thousand

Particulars	Figures As At 31st March, 2025		Figures As At 31st March, 2024	
	Nos	Amount (Rs) in 000	Nos	Amount (Rs) in 000
Authorised :				
150000 Equity shares of Rs.10/- each	1,50,000.00	1500.00	-	0.00
		1500.00		0.00
Issued, Subscribed, and Paid-up :				
50000 Equity shares of Rs.10/- each fully paid-up	50,000.00	500.00	-	0.00
		500.00		0.00
Reconciliation of Share :				
Opening Share Capital			-	0.00
Add: Shares issued During the year	50,000.00	500.00	-	0.00
Add: Rights/ Bonus Shares issued	-	0.00	-	0.00
Total	50,000.00	500.00	-	0.00
Less: Buy back of Shares	-	0.00	-	0.00
Less: Reduction in Capital	-	0.00	-	0.00
Closing Share Capital	50,000.00	500.00	-	0.00
The details of Shareholding more than 5%				
Name of Shareholder	Figure As At 31st March, 2025		Figure As At 31st March, 2024	
	No. of Share	% held	No. of Share	% held
Ganesh Chandra Ghosh	30,000.00	60.00		
Shila Ghosh	20,000.00	40.00		
Total	50,000.00	100.00	-	-

NOTE -2 : RESERVE AND SURPLUS

Rs. In thousand

Particulars	Figures As At 31st March, 2025		Figures As At 31st March, 2024	
	Security Premium Reserve			
Balance at the beginning of the year :	0.00		0.00	
Transfer during the year :				
Balance at the end of the year		0.00		0.00
Profit and Loss Account				
As per last Balance Sheet :	0.00		0.00	
Add : Profit during the year :	-1806.87		0.00	
Less: Provision for Income Tax	0.00		0.00	
Less: Provision for Dividend	0.00		0.00	
Less: Provision for Corporate Dividend Tax	0.00		0.00	
Closing Balance		-1806.87		0.00
TOTAL		-1806.87		0.00

NOTE-3 : SHARE APPLICATION MONEY

Rs. In thousand

Particulars	Figures As At 31st March, 2025		Figures As At 31st March, 2024	
	SHARE APPLICATION MONEY PENDING ALLOTMENT			
Share Application Money pending allotment				
Total				

GANAKS HOUSING DEVELOPMENT PVT. LTD.
Shila Ghosh,
07954574 Director

GANAKS HOUSING DEVELOPMENT PVT. LTD.
Ghosh
Director
07254791



GANAKS HOUSING DEVELOPMENT PRIVATE LIMITED

MANOHARCHAK : CONTAL : EAST MIDNAPORE WEST BENGAL:721401
CIN-U68200WB2024PTC271969

NOTE-4 : LONG TERM LIABILITY

Particulars	Rs. In thousand	
	Figures as at 31st March'2025	Figures as at 31st March'2024
Loans & Advance from Bank & Related Parties (Unsecured, Considered Good by the Management) Loan from BCC Bank Ltd.	36944.92	0.00
	36944.92	0.00
	36944.92	0.00

NOTE-4a : OTHER LONG TERM LIABILITY

Particulars	Rs. In thousand	
	Figures as at 31st March'2025	Figures as at 31st March'2024
	0.00	0.00
	0.00	0.00
	0.00	0.00

DEFERRED TAX LIABILITY(NET)

Particulars	Rs. In thousand	
	Figures as at 31st March'2025	Figures as at 31st March'2024
Opening	-	-
Profit before Tax as per Profit & Loss Account	0.00	0.00
Add: Depreciation calculated as per Companies Act, 2013	0.00	0.00
Profit before Tax & Depreciation as per Profit	0.00	0.00
Profit before Tax & Depreciation as per Profit & Loss Account	0.00	0.00
Less: Depreciation calculated as per Income Tax Act, 1961	0.00	0.00
Profit before Tax as per IT Act 1961	0.00	0.00
Income Tax as Profit & Loss Account at prevailing rate	0.00	0.00
Income Tax as Profit calculated under IT Act, 1961	0.00	0.00
Balance to be transferred in PL	0.00	0.00
Balance to be shown in Balance Sheet	0.00	0.00

LONG TERM PROVISIONS

Particulars	Rs. In thousand	
	Figures As At 31st March, 2025	Figures As At 31st March, 2024
TOTAL	0.00	0.00

NOTE-5 : SHORT TERM BORROWING

Particulars	Rs. In thousand	
	Figures As At 31st March, 2025	Figures As At 31st March, 2024
Sundaram Construction	1176.91	
Outstanding Interest on Loan (From BCCB Ltd.)	314.50	
TOTAL	1491.41	0.00

GANAKS HOUSING DEVELOPMENT PVT. LTD.

Shila Ghosh.

07954574 Director

GANAKS HOUSING DEVELOPMENT PVT. LTD.

Ghosh

Director

07254791



GANAKS HOUSING DEVELOPMENT PRIVATE LIMITED

MANOHARCHAK : CONTAL : EAST MIDNAPORE WEST BENGAL:721401
CIN-U68200WB2024PTC271969

Rs. In thousand

NOTE-6 : TRADE PAYABLES

Particulars	Figures As At 31st March, 2025		Figures As At 31st March, 2024	
TOTAL		0.00		0.00

NOTE-7 : OTHER CURRENT LIABILITIES

Rs. In thousand

Particulars	Figures As At 31st March, 2025		Figures As At 31st March, 2024	
	Loan from Director: Ganesh Ch. Ghosh Shila Ghosh	150.00 150.00 0.00		- 0.00
TOTAL		300.00		0.00

NOTE-8 : SHORT TERM PROVISIONS

Rs. In thousand

Particulars	Figures As At 31st March, 2025		Figures As At 31st March, 2024	
			0.00 0.00 0.00	
TOTAL	0.00	0.00	0.00	0.00

NOTE-9 : FIXED ASSETS

Rs. In thousand

Particulars	Figures As At 31st March, 2025		Figures As At 31st March, 2024	
	FIXED ASSETS	78.63		0.00
Total		78.63		0.00

NOTE-9A : LONG TERM LOANS & ADVANCES

Rs. In thousand

Particulars	Figures As At 31st March, 2025		Figures As At 31st March, 2024	
	Unsecured, Considered Good by the Management Ganesh Chandra Ghosh	29452.18		0.00
Total		29452.18		0.00

NOTE-10 : NON - CURRENT INVESTMENTS

Rs. In thousand

Particulars	Figures As At 31st March, 2025		Figures As At 31st March, 2024	
	Unsecured, Considered Good by the Management Fixed Deposit	2567.84		0.00
		2567.84		0.00

NOTE-10A : OTHER - NON CURRENT INVESTMENTS

Rs. In thousand

Particulars	Figures As At 31st March, 2025		Figures As At 31st March, 2024	
			0.00	

GANAKS HOUSING DEVELOPMENT PVT. LTD. GANAKS HOUSING DEVELOPMENT PVT. LTD.

Shila Ghosh,
07954574 Director

Ghosh
07254791 Director



GANAKS HOUSING DEVELOPMENT PRIVATE LIMITED

MANOHARCHAK : CONTAL : EAST MIDNAPORE WEST BENGAL:721401
CIN-U68200WB2024PTC271969

NOTE-11 : INVENTORIES

Particulars	Figures As At		Figures As At	
	31st March, 2025		31st March, 2024	
Closing Stock	0.00		0.00	
W.I.P.	5223.08			
TOTAL		5223.08		0.00
Valued at cost or market price whichever is lower and certified by management				

NOTE-12 : TRADE RECEIVABLES

Particulars	Figures As At		Figures As At	
	31st March, 2025		31st March, 2024	
(Unsecured and considered good)				
TOTAL		0.00		0.00

NOTE-13 : CASH AND BANK BALANCE

Particulars	Figures As At		Figures As At	
	31st March, 2025		31st March, 2024	
Cash in Hand	44.00	0.00		
Cash at Bank _ Current Account	63.74			
TOTAL		107.74		0.00

NOTE-14 : SHORT TERM LOAN AND ADVANCES

Particulars	Figures As At		Figures As At	
	31st March, 2025		31st March, 2024	
Unsecured, considered good			0.00	
			0.00	
		0.00	0.00	0.00
TOTAL		0.00		0.00

NOTE-15 : OTHER CURRENT ASSETS

Particulars	Figures As At		Figures As At	
	31st March, 2025		31st March, 2024	
	0.00		0.00	
TOTAL		0.00		0.00

NOTE-16 : REVENUE FROM OPERATIONS

Particulars	For the year ended 31st March, 2025		For the year ended 31st March, 2024	
TOTAL		0.00		0.00

GANAKS HOUSING DEVELOPMENT PVT. LTD.

Shila Ghosh

07954574

Director

GANAKS HOUSING DEVELOPMENT PVT. LTD.

Ghosh

07254791

Director



GANAKS HOUSING DEVELOPMENT PRIVATE LIMITED

MANOHARCHAK : CONTAL : EAST MIDNAPORE WEST BENGAL:721401
CIN-U68200WB2024PTC271969

NOTE-17 : OTHER INCOME

Rs. In thousand

Particulars	For the year ended 31st March, 2025		For the year ended 31st March, 2024	
Int. on FD	67.84			
TOTAL		67.84		0.00

NOTE-18 : PURCHASES

Rs. In thousand

Particulars	For the year ended 31st March, 2025		For the year ended 31st March, 2024	
Purchase of Steel	785.76			
Purchase of Cement	75.60			
Purchase of Column Board	36.30			
Purchase of Grill	10.00			
TOTAL		907.66	0.00	0.00

NOTE-19 : CHANGES IN INVENTORY AND STOCK IN TRADE

Rs. In thousand

Particulars	For the year ended 31st March, 2025		For the year ended 31st March, 2024	
WIP Inventories Opening	0.00			
	0.00			
WIP Inventories(at end)	5223.08			
TOTAL	0.00	-5223.08		0.00

NOTE-20 : DIRECT EXPENSES

Rs. In thousand

Particulars	For the year ended 31st March, 2025		For the year ended 31st March, 2024	
Wages / Civil Labour Expenses	212.75			0.00
Cons. Power Connection Charges	16.00			
JCB Expenses	50.00			
Land Development	4002.39		0.00	
Site Expenses	34.28			
TOTAL		4315.42		0.00

NOTE-21 : FINANCE COSTS

Rs. In thousand

Particulars	For the year ended 31st March, 2025		For the year ended 31st March, 2024	
Bank Charges				
TOTAL		0.00		0.00

GANAKS HOUSING DEVELOPMENT PVT. LTD.

Shikha Ghosh.

07954574 Director

GANAKS HOUSING DEVELOPMENT PVT. LTD.

Ghosh

07254791



GANAKS HOUSING DEVELOPMENT PRIVATE LIMITEDMANOHARCHAK : CONTAL : EAST MIDNAPORE WEST BENGAL:721401
CIN-U68200WB2024PTC271969**NOTE-22 : DEPRECIATION EXPENSES**

Rs. In thousand

Particulars	For the year ended 31st March, 2025		For the year ended 31st March, 2024	
On Fixed Assets	6.38			
TOTAL		6.38		0.00

NOTE-23 : OTHER EXPENSES

Rs. In thousand

Particulars	For the year ended 31st March, 2025		For the year ended 31st March, 2024	
Salaries	75.60		0.00	
Advertisement Expenses	5.50		0.00	
Bank Charges	0.79		0.00	
Interest on Loan BCCB Ltd.	1670.16		0.00	
Membership Fees	78.02		0.00	
Misc. Expenses	0.06		0.00	
Office Stationery Expenses	1.40		0.00	
Printing Expenses	4.42		0.00	
Printing & Stationery	25.00		0.00	
Purchase of Biometric	7.38		0.00	
TOTAL		1868.33		0.00

NOTE-24 : EARNING PER SHARE(EPS)

Rs. In thousand

Particulars	For the year ended 31st March, 2025		For the year ended 31st March, 2024	
Net Profit after Tax attributable to Equity shareholder		-1806.87	0.00	0.00
Weighted Average Number of Equity Share (Nos.)		-	-	-
Nominal Valer Per Equity Share () =				
Basic and Diluted earning per share ()		(36.14)	-	-

GANAKS HOUSING DEVELOPMENT PVT. LTD.

Shikha Ghosh.
07954574 Director

GANAKS HOUSING DEVELOPMENT PVT. LTD.

Ghosh
07254791 Director