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OM REALTORS (PROP.:DIBYENDU NARAYAN ROY)
Balance Sheet as at 31/03/2025

(Amount in Rs. 0.00)

	Particulars	Note	31 March 2025	31 March 2024
I	OWNERS' FUNDS AND LIABILITIES			
1	Owners' Funds			
(a)	Owners' Capital Account	3a	61,96,911.62	43,96,809.44
	(i) Individual Capital Account	3b	-	-
	(ii) Individual Current Account	4	-	-
(b)	Reserves and surplus		61,96,911.62	43,96,809.44
2	Non-current liabilities			
(a)	Long-term borrowings	5	51,00,000.00	14,50,000.00
(b)	Deferred tax liabilities (Net)	6	-	-
(c)	Other long-term liabilities	7	-	-
(d)	Long-term provisions	8	-	-
			51,00,000.00	14,50,000.00
3	Current liabilities			
(a)	Short-term borrowings	5	-	-
(b)	Trade payables	9	23,05,496.00	26,46,726.00
(c)	Other current liabilities	10	-	-
(d)	Short-term provisions	8	-	-
			23,05,496.00	26,46,726.00
	Total		1,36,02,407.62	84,93,535.44
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	11	-	-
(ii)	Intangible assets	11	-	-
(iii)	Capital work in progress	11	-	-
(iv)	Intangible asset under development	11	-	-
(b)	Non-current investments	12	-	-
(c)	Deferred tax assets (Net)	6	-	-
(d)	Long Term Loans and Advances	13	2,28,283.84	2,14,631.88
(e)	Other non-current assets	14	-	-
			2,28,283.84	2,14,631.88
2	Current assets			
(a)	Current investments	12	-	-
(b)	Inventories	15	1,32,87,945.88	82,70,419.42
(c)	Trade receivables	16	-	-
(d)	Cash and bank balances	17	86,177.90	8,484.14
(e)	Short Term Loans and Advances	13	-	-
(f)	Other current assets	18	-	-
			1,33,74,123.78	82,78,903.56
	Total		1,36,02,407.62	84,93,535.44
	Brief about the Entity	1	Property Developers	
	Summary of significant accounting policies	2	Mercantile System.	
	The accompanying notes are an integral part of the financial statements		Revenue recognised as and when realised.	

The Statement of accounts are in agreement
with the Books of account of the firm as on 31/3/25
UPIN: 25053357 BWNIBSK4618

For SUBIR CHAUDHURI & CO.
CHARTERED ACCOUNTANTS
Registration No. 1171322

Subir Chaudhuri
08/04/25

Subir Chaudhuri
08/04/25
10/04/25

OM REALTORS (PROP.:DIBYENDU NARAYAN ROY)
Statement of Profit and Loss for the year ended 31/03/2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Revenue from operations	19	-	-
II	Other Income	20	-	-
III	Total Income (I+II)		-	-
IV	Expenses:			
(a)	Cost of Material Consumed	21	-	-
(b)	Purchase of Stock-in- Trade	21	-	-
(c)	Changes in inventories of finished goods, work in progress and stock-in trade	22	-50,17,526	-34,27,054
(d)	Employee benefits expense	23	6,88,711.00	-
(e)	Finance costs	24	1,679.02	1,755.56
(f)	Depreciation and amortization expense	25	-	-
(g)	Other expenses	26	20,07,123.45	13,91,352.14
	Total expenses		-	-
V	Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)		-	-
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		-	-
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Profit before, partners' remuneration and tax (VII-VIII)		-	-
X	Partners' remuneration*		-	-
XI	Profit before tax (IX- X)		-	-
XII	Tax expense:		-	-
(a)	Current tax		-	-
(b)	Excess/ Short provision of tax relating to earlier years	6	-	-
(c)	Deferred tax charge/ (benefit)		-	-
XIII	Profit/(Loss) for the period from continuing operations (IXI-XII)		-	-
XIV	Profit/ (loss) from discontinuing operations		-	-
XV	Tax expense of discontinuing operations		-	-
XVI	Profit/(loss) from discontinuing operations (after tax) (XIVII-XVIII)		-	-
XVII	Profit/(Loss) for the year (XIII+XIV)		-	-
	The accompanying notes are an integral part of the financial statements			

The Statement of accounts are in agreement
with the Books of account of the Firm as on 31/3/25

UDIN: 25053357BNTJBSK4618

For CHIR CHAUDHURI & CO.
CHARTERED ACCOUNTANTS
Registration No. 3471032

Sd/- *[Signature]* 28/3/25
Subir Chaudhuri
B.Com. (Hons.)
Membership No. 600007

OM REALTORS (PROP.:DIBYENDU NARAYAN ROY)
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief about the entity
Property Developers

Note - 2 Significant Accounting Policies
Mercantile System.
Revenue recognised as and when realised.

Note - 3 Individual Capital Account
3a Individual Capital Account

		(Amount in Rs.)					
Sr. No.	Name of Individual	As at 1st April 2024 (Opening Balance)	Capital Introduced/contr ibuted during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Profit for the year
1	OM REALTORS (PROP. DIBYENDU NARAYAN ROY)	4396809.44	2897952.18			-1097850.00	0
		43,96,809.44	28,97,952.18	-	-	-10,97,850.00	-
Previous Year (PY)		14,34,945.00	29,98,365.00	-	-	-36,500.56	-
							61,96,911.62
							-
							-
							61,96,911.62
							43,96,809.44



(Amount in Rs.)

		31 March 2025	31 March 2024		
4	Reserves and surplus				
(a)	Capital Reserve	-	-		
(b)	Revaluation Reserve	-	-		
(c)	Other Reserve (Please specify)	-	-		
(d)	Undistributed Surplus (Balance from statement of profit and loss)	-	-		
	Total				
		Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
5	Borrowings				
	<u>Secured</u>				
(a)	Term loans	-	-	-	-
	from banks	-	-	-	-
	from other parties	-	-	-	-
(b)	Loans repayable on demand	NA	NA	-	-
	from banks	NA	NA	-	-
	from other parties	-	-	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)				
	<u>Unsecured</u>				
(a)	Term loans	-	-	-	-
	from banks	19,00,000.00	14,50,000.00	-	-
	from other parties	-	-	-	-
(b)	Loans repayable on demand	NA	NA	-	-
	from banks	NA	NA	-	-
	from other parties	-	-	-	-
(c)	Deferred payment liabilities	32,00,000.00	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturities of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (B)	51,00,000.00	14,50,000.00	-	-
	Total (A) + (B)	51,00,000.00	14,50,000.00	-	-
	Foot Note:				
(i)	Nature of the Security to be specified separately.				
(ii)	Terms of repayment of terms loans and other loans shall be stated.				
(iii)	Where loans guaranteed by partners/proprietors/owners aggregate of such amount under each head shall be disclosed.				
6	Deferred tax liabilities/(asset) (Net)	31 March 2025	Charge/ (benefit) for the year	31 March 2024	
	Deferred tax asset	-	-	-	
	Expenses provided but allowable in Income Tax on payment basis	-	-	-	
	Provision for doubtful debts	-	-	-	
	Difference between book depreciation & tax depreciation	-	-	-	
	Others (please specify)	-	-	-	
	Gross deferred tax asset (A)				
	Deferred tax liability	-	-	-	
	Difference between book depreciation & tax depreciation	-	-	-	
	Others (please specify)	-	-	-	
	Gross deferred tax liability (B)				
	Net deferred tax liability/(asset) (B-A)				

h
08/11/25

(Amount in Rs.)

		31 March 2025	31 March 2024								
7	Other long-term liabilities										
	Advance from customers	-	-								
	Others (please specify)	-	-								
	Total Other long-term liabilities	-	-								
8	Provisions										
		<table> <tr> <th colspan="2">Long term</th><th colspan="2">Short term</th></tr> <tr> <th>31 March 2025</th><th>31 March 2024</th><th>31 March 2025</th><th>31 March 2024</th></tr> </table>		Long term		Short term		31 March 2025	31 March 2024	31 March 2025	31 March 2024
Long term		Short term									
31 March 2025	31 March 2024	31 March 2025	31 March 2024								
(a)	Provision for employee benefits										
	Provision for gratuity	-	-								
	Provision for leave Encashment	-	-								
(b)	Other provisions										
	Provision for Income tax [net of advance tax of Rs.____ (previous year Rs.____)]	-	-								
	Other Provisions (Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-								
	Other (specify nature)	-	-								
	Total Provisions	-	-								
9	Trade payables										
(a)	Total outstanding dues of micro, small and medium enterprises	23,05,496.00	26,46,726.00								
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	23,05,496.00	26,46,726.00								
	Total Trade payables										
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity											
Company:		31 March 2025	31 March 2024								
Particulars											
(a) Amount remaining unpaid to any supplier at the end of each accounting year:											
Principal		-	-								
Interest		-	-								
Total		-	-								
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.		-	-								
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.		-	-								
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.		-	-								
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.		-	-								
10	Other current liabilities										
(a)	Current maturities of finance lease obligations	-	-								
(b)	Interest accrued but not due on borrowings	-	-								
(c)	Interest accrued and due on borrowings	-	-								
(d)	Income received in advance	-	-								
(e)	Unearned revenue	-	-								
(f)	Goods and Service tax payable	-	-								
(g)	TDS payable	-	-								
(h)	Other payables (specify nature)	-	-								
	Total Other current liabilities	-	-								



OM REALTORS (PROP.:DIBYENDU NARAYAN ROY)
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

11	Property, Plant and Equipment and Intangible Assets (owned assets)										TANGIBLE ASSETS					Total
	Particulars /Assets	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others								
	Gross Block															
	At 1 April 2023															
	Additions															
	Deductions/Adjustments															
	At 1 April 2022															
	Additions															
	Deductions/Adjustments															
	At 31 March 2023															
	At 31 March 2022															
	Depreciation/Adjustments															
	At 1 April 2023															
	Additions															
	Deductions/Adjustments															
	At 1 April 2022															
	Additions															
	Deductions/Adjustments															
	At 31 March 2023															
	At 31 March 2022															
	Net Block															
	At 31 March 2023															
	At 31 March 2022															



OM REALTORS (PROP.:DIBYENDU NARAYAN ROY)
Notes forming part of the Financial Statements for the year ended 31st March, 2025

		(Amount in Rs.)		
12	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31 March 2025		As at 31 March 2024
		Face Value	Numbers/ Units/ Shares	Book Value
	<u>Trade Investments -Quoted</u>			
(a)	Investments in Other Entities	-		-
(b)	Less: Provision for diminution in value of investments	-		-
	Investments in partnership firm (Refer footnote 1)			
	<u>Other Investments</u>			
(c)	Investments in preference shares	-		-
(d)	Investments in equity instruments	-		-
(e)	Investments in government or trust securities	-		-
(f)	Investments in debentures or bonds	-		-
(g)	Investments in mutual funds	-		-
(h)	Investments property	-		-
(i)	Other non-current investments (specify nature)	-		-
	Total Investments			
	<u>Trade Investments - Unquoted</u>			
(a)	Investments in Other Entities	-		-
	Less: Provision for diminution in value of investments	-		-
(b)	Investments in partnership firm (Refer footnote 1)	-		-
	<u>Other Investments</u>			
(c)	Investments in preference shares	-		-
(d)	Investments in equity instruments	-		-
(e)	Investments in government or trust securities	-		-
(f)	Investments in debentures or bonds	-		-
(g)	Investments in mutual funds	-		-
(h)	Other non-current investments (specify nature)	-		-
(i)	Investments property	-		-
	Total Investments			
	Aggregate market value as at the end of the year:			
	Aggregate amount of quoted investments and market value thereof.			
	Aggregate amount of Un-quoted investments.			
	Aggregate Provision for diminution in value of investments.			



OM REALTORS (PROP.:DIBYENDU NARAYAN ROY)
Notes forming part of the Financial Statements for the year ended 31st March, 2025
Footnote 1: Details of investment in partnership firm
Name of partner with % share in profits of such firm

ABC
XYZ
Mr. A

		31 March 20XX		31 March 20XX	
Total capital of the firm (Amount in Rs.)		As at 31 March 20XX		As at 31 March 20XX	
Current Investments		Face Value	Numbers/ Units/ Shares	Book Value	Book Value
Trade (valued at lower of cost or market value) - Quoted					
(a) Current maturities of long-term investments					
(b) Investments in equity instruments					
(c) Investments in preference shares					
(d) Investments in government or trust securities					
(e) Investments in debentures or bonds					
(f) Investments in mutual funds					
(g) Other Short-term investments (specify nature)					
Net current investments					
Trade (valued at lower of cost or market value) - Unquoted					
(a) Current maturities of long-term investments					
(b) Investments in equity instruments					
(c) Investments in preference shares					
(d) Investments in government or trust securities					
(e) Investments in debentures or bonds					
(f) Investments in mutual funds					
(g) Other Short-term investments (specify nature)					
Net current investments					
Grand Total					
Aggregate value of quoted investments and market value thereof.					
Aggregate value of quoted investments.					
Aggregate Provision for diminution in value of investments.					
		Long Term		Short Term	
		31-03-2025	31-03-2024	31-03-2025	31-03-2024
13 Loans and advances					
A (Secured)					
(a) Capital advances					
Considered good					
Doubtful					





(b)	Prepaid expenses	-	-
(c)	Others (Specify nature)	-	-
	Total other non-current other assets	-	-
15	Inventories	31-03-2025	31-03-2024
(a)	Raw materials	-	-
(b)	Work-in-progress	1,32,87,945.88	82,70,419.42
(c)	Finished goods	-	-
(d)	Stock-in-trade	-	-
(e)	Stores and spares	-	-
(f)	Loose Tools	-	-
(g)	Others (Specify nature)	-	-
	[Goods in transit to be disclosed under relevant sub-head of inventories]	-	-
	Total	1,32,87,945.88	82,70,419.42
16	Trade receivables	31-03-2025	31-03-2024
	Outstanding for a period less than 6 months from the date they are due for receipt	-	-
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt	-	-
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
	Unbilled receivables	-	-
	Total	-	-
17	Cash and Bank Balances	31-03-2025	31-03-2024
A	Cash and cash equivalents		
(a)	On current account	35,424.90	8,448.14
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits		
	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	50,753.00	36.00
	Total	86,177.90	8,484.14
B	Other bank balances		
(a)	Bank Deposits		

(i)



Notes forming part of the Financial Statements for the year ended 31st March, 2025

Notes forming part of the Financial Statements for the year ended 31st March, 2025



OM REALTORS (PROP.:DIBYENDU NARAYAN ROY)
Notes forming part of the Financial Statements for the year ended 31st March, 2025

		(Amount in Rs.)	
		31 March 2025	31 March 2024
19 Revenue from operations			
(a) Sale of products		-	-
(b) Sale of services		-	-
(c) Grants or donations received		-	-
(d) Other operating revenue		-	-
Revenue from operations (Gross)		-	-
Less: Excise duty		-	-
Revenue from operations (Net)		-	-
20 Other income			
(a) Interest income		-	-
(b) Dividend income		-	-
(c) Net gain on sale of investments		-	-
(d) Other non-operating income (Please specify)		-	-
Total other income		-	-
21 Cost of Material consumed Delete whatever is not applicable)			
(A) Cost of raw material consumed			
Raw material consumed			
(i) Inventory at the beginning of the year		-	-
(ii) Add : Purchases during the year		25,02,573.99	22,82,946.10
(iii) Less: Inventory at the end of the year		-	-
Cost of raw material consumed		25,02,573.99	22,82,946.10
Packing material consumed (if considered as part of raw material)			
(i) Inventory at the beginning of the year		-	-
(ii) Add : Purchases during the year		-	-
(iii) Less: Inventory at the end of the year		-	-
Cost of packing material consumed		-	-
Other materials (purchased intermediates and components)			
(i) Inventory at the beginning of the year		-	-
(ii) Add : Purchases during the year		-	-



OM REALTORS (PROP.:DIBYENDU NARAYAN ROY)

Notes forming part of the Financial Statements for the year ended 31st March, 2025

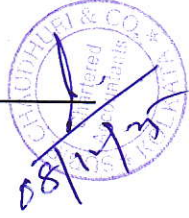
(iii) Less: Inventory at the end of the year	-	-
Cost of other material consumed	25,02,573.99	22,82,946
Total raw material consumed (A)		
	31 March 2025	31 March 2024
(B) Purchases of stock-in-trade	-	-
(i) ...	-	-
(ii) ...	-	-
(iii) ...	-	-
Total (B)	-	-
22 Changes in inventories of finished goods, work in progress and stock-in trade	31 March 2025	31 March 2024
Inventories at the beginning of the year:		
(i) Stock-in-trade	-	-
(ii) Work in progress	82,70,419.42	48,43,365.52
(iii) Finished goods	-	-
	82,70,419.42	48,43,365.52
Inventories at the end of the year:		
(i) Stock-in-trade	-	-
(ii) Work in progress	1,32,87,945.88	82,70,419.42
(iii) Finished goods	-	-
	1,32,87,945.88	82,70,419.42
(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (I)+(II)	-50,17,526.46	-34,27,053.90



OM REALTORS (PROP.:DIBYENDU NARAYAN ROY)

Notes forming part of the Financial Statements for the year ended 31st March, 2025

23 Employee benefits expense	31 March 2025	31 March 2024
(Including contract labour)		
(a) Salaries, wages, bonus and other allowances	6,63,561.00	-
(b) Contribution to provident and other funds	-	-
(c) Gratuity expenses	-	-
(d) Staff welfare expenses	25,150.00	-
Total Employee benefits expense	6,88,711.00	-
24 Finance cost	31 March 2025	31 March 2024
(a) Interest expense (other than interest on partners' capital/member' capital)		
(i) On bank loan	1,679.02	1,755.56
(ii) On assets on finance lease	-	-
(b) Interest on partners' capital/member' capital	-	-
(c) Other borrowing costs	-	-
(d) Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
Total Finance cost	1,679.02	1,755.56
25 Depreciation and amortization expense	31 March 2025	31 March 2024
(a) on tangible assets (Refer note 11)	-	-
(b) on intangible assets (Refer note 11)	-	-
Total Depreciation and amortization expense	-	-
26 Other Expenses	31 March 2025	31 March 2024
(a) Consumption of stores and spare parts	-	-
(b) Power and fuel	-	7,325.00
(c) Rent	1,92,000.00	-
(d) Repairs and maintenance - Buildings	-	2,50,000.00
(e) Repairs and maintenance - Machinery	94,375.00	-
(f) Insurance	-	-
(g) Rent, Rates and taxes, excluding, taxes on income	3,465.00	1,736.14
(h) Labour charges	13,86,798.00	10,81,921
(i) Travelling expenses	7,521.00	-
(j) Auditor's remuneration	-	-



OM REALTORS (PROP.:DIBYENDU NARAYAN ROY)

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(k) Printing and stationery	-	-
(l) Communication expenses	34,883.18	-
(m) Legal and professional charges	1,82,561.00	-
(n) Advertisement and publicity	-	-
(o) Business promotion expenses	-	-
(p) Commission	-	-
(q) Clearing and forwarding charges	5,850.00	-
(r) Loss on sale of Property, Plant and Equipment	-	-
(s) Loss on foreign exchange transactions (net)	-	-
(t) Loss on cancellation of forward contracts	-	-
(u) Loss on sale of investments (net)	-	-
(v) Provision for diminution in value of investments	-	-
(w) Provision for doubtful debts	-	-
(x) Miscellaneous expenses	-	-
Total	99,670.27	50,370.00
	20,07,123.45	13,91,352.14

