CA INDIA

SAMPA DEY AND ASSOCIATES
Chartered Accountant

INDEPENDENT AUDITOR'S REPORT

The Members,
BLUECHIP NIRMAN PRIVATE LIMITED
6, Raja Naba Krishna Street P.O. Hatkhola, P.S. Shyampukur, Kolkata, West Bengal, India, 700005

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **BLUECHIP NIRMAN PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at **31st March 2025**, the Statement of Profit and Loss (including the statement of changes in equity, if applicable), the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of the 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 ("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 for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 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 Code of Ethics.

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is 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 (including other comprehensive income), cash flows and 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.

SAMPA DEY AND ASSOCIATES KOLKATA Chartered Accountants

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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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.

Emphasis of Matters

I draw attention to the following matters in the notes to the financial statements:

(a) Balances under Current Liabilities and Current Assets have not been confirmed. Consequential impact on confirmation/ reconciliation of such balance, if any is not ascertainable.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of sub-section (11) of section 143 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order.

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;

(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 that date from being appointed as a director in terms of Section 164(2) of the Act;

(f) [If applicable] With respect to the 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";

SAMPA DEY AND ASSOCIATES KOLKATA Chartered Accountants

(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.

FOR SAMPA DEY AND ASSOCIATES
CHARTERED ACCOUNTANT

Sampa Dey

CA SAMPA DEY
PROPRIETOR
MEMBERSHIP NO: 069814
FRN: 333612E

UDIN- 25069814BMIAAF1200

Place: Kolkata
Date: 26-09-2025

SAMPA DEY AND ASSOCIATES ★ Chartered Accountants ★ KOLKATA

BLUECHIP NIRMAN PRIVATE LIMITED

6, Raja Naba Krishna Street, P.O-Hatkhola, PS-Shyampukur Thana, Kolkata - 700 005.

CIN - U70109WB2022PTC257770

Balance Sheet as at 31st March, 2025

	Particulars	Note No.	Amount as at 31st March, 2025	Amount as at 31st March, 2024
A	**EQUITY AND LIABILITIES**			
1	**Shareholders' Funds**			
	a) Share capital	2	50,00,000.00	15,000.00
	b) Reserves and surplus	3	31,584.83	18,763.55
2	**Unsecured Loan**			
3	**Current Liabilities**			
	a) Current liabilities	4	1,10,972.00	3,89,942.00
	b) Short Term Borrowing	5	1,73,32,500.00	1,98,25,000.00
	c) Short-term provisions	6	14,504.78	4,350.28
	Total		**2,24,89,561.61**	**2,02,53,055.83**
B	**ASSETS**			
1	**Investment**	7	30,15,000.00	-
2	**Current Assets**			-
	a) Closing WIP	8	8,11,616.90	-
	b) Cash and cash equivalents	9	1,48,209.71	52,53,055.83
	c) Other current assets	10	1,85,14,735.00	1,50,00,000.00
	Total		**2,24,89,561.61**	**2,02,53,055.83**
	Significant Accounting Policies	1		
	Notes on Financial statement	14-23		

In terms of our report of even date attached

For SAMPA DEY AND ASSOCIATES
Chartered Accountant
F.R.No.: 333612E

Sampa Dey

SAMPA DEY AND ASSOCIATES KOLKATA Chartered Accountants

CA Sampa Dey
Proprietor
Membership No : 069814
UDIN - 25069814BMIAAF1200
Place : Kolkata
Date : 26-09-2025

For and on behalf of the Board of Directors of
BLUECHIP NIRMAN PRIVATE LIMITED

RITWIK DAS
Director
DIN - 00010294

BLUECHIP NIRMAN PVT. LTD.
Director

MOHAMMED SAMIUL HOQUE
Director
DIN - 09765631

BLUECHIP NIRMAN PVT. LTD.
MD Samiul H
Director

BLUECHIP NIRMAN PRIVATE LIMITED

6, Raja Naba Krishna Street, P.O-Hatkhola, PS-Shyampukur Thana, Kolkata - 700 005.
CIN - U70109WB2022PTC257770

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

	Particulars	Note No.	For the year ended 31st March,2025	For the year ended 31st March,2024
A	Revenue from Operations		-	-
B	Other Income	11	5,42,158.00	3,13,920.00
C	**Total Income**		**5,42,158.00**	**3,13,920.00**
D	**Expenses**			
	a) Direct Expenses	12	8,11,616.90	
	b) Changes in WIP	13	(8,11,616.90)	
	c) Depreciation and Amortisation Expenses		-	-
	d) Interest		-	-
	e) Other expenses	14	5,24,831.94	2,97,188.17
	Total Expenses		5,24,831.94	2,97,188.17
E	**Profit before tax**		**17,326.06**	**16,731.83**
F	**Tax expense:**			
	a) Current tax expense		4,504.78	4,350.28
	b) Income Tax of earlier Years			
G	**Profit for the year**		**12,821.28**	**12,381.55**
H	**Earnings per Equity share**			
	a) Basic	10	8.55	8.25
	b) Diluted	10	8.55	8.25
	Significant Accounting Policies	1		
	Notes on Financial statement	12-21		

In terms of our report of even date attached

For SAMPA DEY AND ASSOCIATES
Chartered Accountant
F.R.No.: 333612E

Sampa Dey

SAMPA DEY AND ASSOCIATES ★ KOLKATA ★ Chartered Accountants

CA Sampa Dey
Proprietor
Membership No : 069814
UDIN - 25069814BMIAAF1200
Place : Kolkata
Date : 26-09-2025

For and on behalf of the Board of Directors of
BLUECHIP NIRMAN PRIVATE LIMITED

BLUECHIP NIRMAN PVT. LTD.

RITWIK DAS
Director
DIN - 00010294

Director

MOHAMMED SAMIUL HOQUE
Director
DIN - 09765631

BLUECHIP NIRMAN PVT. LTD.

MD. Samiul Hoque

Director

BLUECHIP NIRMAN PRIVATE LIMITED

Notes to the Financial Statements for the Year Ended 31st March, 2025

Note : 1 Significant Accounting Policies

a) **Basis of Accounting**

The Financial statements are prepared under the historical cost convention on accrual basis of accounting and on the basis of going concern.These are presented in accordance with the Generally Accepted Accounting Principles as acceptable in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Companies Act,2013 ("the Act") read with the Rule 7 Companies (Accounts) Rules, 2014 and the relevant provisions of the Act to the extent applicable.

b) **Use of Estimates**

The preparation of the Financial Statements in conformity with the accounting standards generally accepted in India requires, the management to make estimates and assumptions that effect the reported amount of assets and liabilities, disclosure of contingent liabilities as at the date of financial statement and reported amounts of revenues and expenses for the year. Management believes that the estimates used in the preparation of the financial statement are prudent and reasonable. Actual results could differ from these estimates..

c) **Revenue Recognition**

a) Rental Income is recognized on accrual basis .

b) Interest Income from financing activities and others is recognized on accrual basis .

c) Dividend Income is recognized when the Company's right to receive dividend is established.

d) All other Incomes are accounted for on accrual basis.

d) **Property, Plant & Equipment**

Property, Plant & Equipments are stated at original cost of acqusition less accumulated depreciation.

e) **Depreciation**

Depreciation on Property, Plant & Equipment is provided, on pro-rata basis for the period of use, on Written Down Value Method (WDV), based on the useful life of the Property, Plant & Equipment, as the Act.prescribed in Schedule II to the Act.

f) **Investments**

Long term Investments are stated at cost. Provision in dimunition in value, other than temporary, is considered wherever necessary on individual basis.

g) **Prior Period & Extra Ordinary Items**

Prior Period & Extra Ordinary Items having material effect on the financial affairs of the company are disclosed separately.

h) **Earnings per Share**

Basic Earnings per Share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Diluted Earnings per Share is calculated by adjustment of all the effects of dilutive potential equity shares from the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period.

i) **Cash Flow Statement**

The Cash Flow Statement is prepared by the indirect method set out in Accounting Standard-3 on Cash Flow Statements and presents the cash flows by operating, investing and financing activities of the Company. Cash and cash equivalents presented in the Cash Flow Statement consists of cash in hand and demand deposits with banks.

j) **Taxation of Income**

Tax expenses comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the income tax act, 1961. Deferred taxes reflects the impact of current year timing diffrences between taxable income and accouting income for the year and reversal of timimg diffrences of earlier year.

The deferred tax for timing differences between the book and tax profits for the year is accounted for using the tax rates and the tax laws that have been substantially enacted at the balance sheet date.Deferred Tax assets are recognised only to the extent that there is reasonable certainity that sufficient future taxable income will be available against which such deffered tax assets can be realised.

BLUECHIP NIRMAN PVT. LTD

Director

BLUECHIP NIRMAN PVT. LTD.

MD. Sumit Angi

Director

ND ASSOCIATES KOLKATA Chartered Accountants

k) **Provisions, Contingent Liabilities and Contingent Assets**

A provision is recognized when the company has present legal or constructive obligation, as a result of past events, for which it is probable that a outflow of economic benefits will be required to settle the obligation and reliable estimate estimate can be made for the amount of obligation.contingent liabilities are not recognized but disclosed by way of notes to the accounts. Contingent assets are neither recognized nor disclosed in the financial statements.

Note : 2 Share Capital

Sr. No	Particulars	As at 31.03.2025		As at 31.03.2024	
		No. of Shares	Amount	No. of Shares	Amount
a)	**Authorised Capital**				
	500000 Equity Shares of Rs. 10/- each.	5,00,000	50,00,000.00	1,50,000	15,00,000.00
	Total	5,00,000	50,00,000.00	1,50,000	15,00,000.00
b)	**Issued, Subscribed & Fully Paid up Capital**				
	1,500 Equity Shares of Rs 10/- Each , Fully paid up				
	Balance at beginning of the year	1,500	15,000.00	1,500	15,000.00
	Add: Addition during the year	4,98,500	49,85,000.00	-	-
	Balance at the end of the year	5,00,000	50,00,000.00	1,500	15,000.00
	Total	5,00,000	50,00,000.00	1,500	15,000.00

Details of shareholders holding more than 5% shares in the company

Sr. No	Name of Shareholders	As at 31.03.2025		As at 31.03.2024	
		Number of Shares held	% of Shares held	Number of Shares held	% of Shares held
a)	RITWIK DAS	2,50,000	50.00%	750	50.00%
b)	MOHAMMED SAMIUL HOQUE	2,50,000	50.00%	750	50.00%
	Total	**5,00,000**	**100%**	**1,500**	**100.00**

Rights, Preferences and Restrictions attached to Equity Shares

The Company has one class of equity shares having par value of Rs. 10/- per share. Each shareholder is eligible for one vote

Detail of Shares held by Promoters

Sl. No.	Promoter Name	As at 31.03.2025		As at 31.03.2024	
		No of Shares	% of total shares	No of Shares	% of total shares
a)	RITWIK DAS	2,50,000	50.00%	750	50.00%
b)	MOHAMMED SAMIUL HOQUE	2,50,000	50.00%	750	50.00%
	Total	**5,00,000**	**100%**	**1,500**	**100%**

BLUECHIP NIRMAN PVT. LTD.

R Das

Director

BLUECHIP NIRMAN PVT. LTD.

MD. Samiul Hoque

Director

SAMPA DEY AND ASSOCIATES ★ KOLKATA ★ Chartered Accountants

BLUECHIP NIRMAN PRIVATE LIMITED

Notes to the Financial Statements for the Year Ended 31st March, 2025

Note : 3 Reserve & Surplus

Sr. No	Particulars	Amount as at 31.03.2025 (Rs.)	Amount as at 31.03.2024 (Rs.)
a)	**Surplus in Statement of Profit & Loss**		
	Balance at beginning of the year	18,763.55	6,382.00
	Add: Profit for the year	12,821.28	12,381.55
	Balance at the end of the year	31,584.83	18,763.55
	Total	**31,584.83**	**18,763.55**

Note : 4 Current Liabilities

Sr. No	Particulars	Amount as at 31.03.2025 (Rs.)	Amount as at 31.03.2024 (Rs.)
a)	Other payables	-	3,59,097.00
b)	Other Current Liabilities	-	-
c)	Sundry Creditors	1,10,116.00	-
d)	Statutory Dues	856.00	30,845.00
	Total	**1,10,972.00**	**3,89,942.00**

Note : 5 Short Term Borrowing

Sr. No	Particulars	Amount as at 31.03.2025 (Rs.)	Amount as at 31.03.2024 (Rs.)
a)	Unsecured Loan from Related Parties (payable on demand)	1,73,32,500.00	1,98,25,000.00
	Total	**1,73,32,500.00**	**1,98,25,000.00**

Note : 6 Short Term Provisions

Sr. No	Particulars	Amount as at 31.03.2025 (Rs.)	Amount as at 31.03.2024 (Rs.)
a)	Provision For Income Tax	4,504.78	4,350.28
b)	Audit Fees Payable	10,000.00	
	Total	14,504.78	4,350.28

SAMPA DEY AND ASSOCIATES * Chartered Accountants * KOLKATA

BLUECHIP NIRMAN PVT. LTD.

Director

BLUECHIP NIRMAN PVT. LTD.

Director

BLUECHIP NIRMAN PRIVATE LIMITED

Notes to the Financial Statements for the Year Ended 31st March, 2025

Note : 7 Investment

Sr. No	Particulars	Amount as at 31.03.2025	Amount as at 31.03.2024
		(Rs.)	(Rs.)
	SBI Auto Sweep FD	30,15,000.00	
	Total	30,15,000.00	-

Note : 8 Closing Stock

Sr. No	Particulars	For the year ended on 31.03.2025	For the year ended on 31.03.2024
		(Rs.)	(Rs.)
		-	-
	Closing WIP - Gourui Site	8,11,616.90	-
	Total	8,11,616.90	-

Note : 9 Cash and Cash Equivalents

Sr. No	Particulars	Amount as at 31.03.2025	Amount as at 31.03.2024
		(Rs.)	(Rs.)
a)	Balance with Banks in Current accounts	(7,33,742.91)	45,28,855.83
b)	Cash in hand	8,81,952.62	7,24,200.00
	Total	1,48,209.71	52,53,055.83

Note :10 Other Current Assets

Sr. No	Particulars	Amount as at 31.03.2025	Amount as at 31.03.2024
		(Rs.)	(Rs.)
a)	Other Loan and Advances	1,85,00,000.00	1,50,00,000.00
b)	Interest Accrued	14,735.00	
	Total	1,85,14,735.00	1,50,00,000.00

SAMPA DEY AND ASSOCIATES
KOLKATA
Chartered Accountants

BLUECHIP NIRMAN PVT. LTD.
Director

BLUECHIP NIRMAN PVT. LTD.
MD.
Director

BLUECHIP NIRMAN PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under section 211(3C) of the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956 & Companies Act 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialise.

Fixed Assets

Fixed assets are stated at historical cost inclusive of duties, taxes and incidental expenses related thereto less accumulated depreciation. All up gradation/enhancements are generally charged off as revenue expenditure unless they bring similar significant benefits.

Depreciation

Depreciation on fixed assets have been charged at the rates specified in schedule – II of the Companies Act, 2013 on Written down value method.

Revenue Recognition

The Company generally follows mercantile system of accounting and recognizes revenue as per AS-9 on "Revenue Recognition". In case of Rendering of Service, revenue is recognized when the service is about to be completed and no significant uncertainties exist about the collection of amounts of service charges.

Inventories

Inventories are stated at Cost.

SAMPA DEY AND ASSOCIATES
KOLKATA
Chartered Accountants

BLUECHIP NIRMAN PVT. LTD

Director

BLUECHIP NIRMAN PVT. LTD.

MD. Sunil

Director

Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of Equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations.

Miscellaneous Expenditure

Miscellaneous expenditures are amortized over a period of 10 years.

Dues to Micro, Small and Medium Enterprises

There are no Micro and Small Enterprises, to whom the Company owes dues which are outstanding at the balance sheet date. The above information regarding Micro, Small and Medium Enterprises have been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the Auditor.

Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in respect of possible obligations that arise from past events but their existence is confirmed by the occurrence of one or more uncertain future events not wholly within the control of the company.

Others

Previous year's figures have been regrouped / rearranged / recasted wherever considered necessary.

Notes to Accounts forming integral part of Balance Sheet as at 31st March 2025 and Profit & Loss account on that date.

1) In the opinion of the Directors, Current assets, loans, advances and deposits are not having lesser realizable value than the value at which they have been stated in the Balance Sheet.

2) **Earning per share:**

Basic EPS	: Rs. 0.03
Profit as per Profit & Loss Account	: Rs. 12,821
Number of equity shares outstanding	: 500000 shares

SAMPA DEY AND ASSOCIATES, KOLKATA, Chartered Accountants

BLUECHIP NIRMAN PVT. LTD.

Director

BLUECHIP NIRMAN PVT. LTD.

MD. Sunil Hi

Director

3) The details of transactions entered into with Related Parties as required by Accounting Standard – 18 "Related Party Disclosures" issued by "Institute of Chartered Accountant of India" is given below:

(i) **Key Management Personnel**
RITWIK DAS
MOHAMMED SAMIUL HOQUE

Transactions during the year with above parties. (In Rs. Lacs)

Nature of transaction	Value of transaction entered into with the parties mentioned in (i) above
Remuneration	Nil
Balance due from	Nil
Balance due to	173.31

FOR SAMPA DEY AND ASSOCIATES
Chartered Accountant
(Registration No. 333612E)

Sampa Dey

SAMPA DEY AND ASSOCIATES KOLKATA ★ Chartered Accountants ★

CA SAMPA DEY
Proprietor
M. No. 069814
466/10, Pal Apartment, Gr. Floor,
Hridaypur Station Road,
P.O- Hridaypur, P.S- Barasat,
Kolkata, Pincode- 700127

Date: 26-09-2025

Directors

BLUECHIP NIRMAN PVT. LTD.
Director

BLUECHIP NIRMAN PVT. LTD.
MD. Samiul Hoque
Director

BLUECHIP NIRMAN PVT. LTD.

6, Raja Naba Krishna Street, Kolkata - 700 005, West Bengal, India

CIN: U70109WB2022PTC257770

BOARD'S REPORT

To
The Members

Your Directors have pleasure in presenting the Annual Report together with the Audited Statement of Accounts of your Company for the financial year ended March 31st, 2025.

FINANCIAL HIGHLIGHTS

(Amount in Rs)

Particulars	Year ended 31st March 2025	Year ended 31st March 2024
Revenue from operation (gross)	-	-
Other Income	5,42,158	3,13,920
Total Expenses	5,24,832	2,97,188
Profit/(Loss) before taxation	17,326	16,732
Less: Tax Expense (Current Tax)	4,505	4,350
Less: Tax Expense (Deferred Tax)	-	-
Profit/(Loss) after tax	12,821	12,382

DIVIDEND

No Dividend was declared for the current financial year.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCTION 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.

TRANSFER TO RESERVES

Profit after Tax for the year ending as 31st March 2025 is transferred to the Reserves.

STATE OF THE COMPANY'S AFFAIRS AND FUTURE OUTLOOK

The Company is engaged in the business of Construction services. There has been no change in the business of the Company during the financial year ended 31st March, 2025.

BLUECHIP NIRMAN PVT. LTD.
Director

BLUECHIP NIRMAN PVT. LTD.
MD.
Director

BLUECHIP NIRMAN PVT. LTD.

6, Raja Naba Krishna Street, Kolkata - 700 005, West Bengal, India

MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

A. Conservation of Energy, Technology Absorption

The particulars as required under the provisions of Section 134(3)(m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

B. Foreign Exchange Earnings and Outgo

Earnings	NIL
Outgo	NIL

RISK MANAGEMENT

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.

LOANS, GUARANTEES AND INVESTMENTS

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

RELATED PARTY TRANSACTIONS

The details of the Related Party Transactions are stated in the Notes to Accounts for the year ended 31st March 2025.

BLUECHIP NIRMAN PVT. LTD.

Director

BLUECHIP NIRMAN PVT. LTD.

MD. Sunil H

Director

BLUECHIP NIRMAN PVT. LTD.

6, Raja Naba Krishna Street, Kolkata - 700 005, West Bengal, India

EXPLANATION OR COMMENTS ON QUALIFICATIONS, 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 Auditor in her 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.

EXTRACT OF ANNUAL RETURN

The extract of Annual Return in form no. MGT-9 as required under Section 92 of the Companies Act, 2013 for the financial year ending March 31st, 2025 is annexed hereto as Annexure A and forms part of this report.

MEETINGS OF THE BOARD OF DIRECTORS

During the financial year ended 31st March, 2025, 4 (Four) Meetings of the Board of Directors of the Company were held.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

(a) The preparation of the annual accounts for the year ended 31st March, 2025, the Company has followed the applicable accounting standards and there are no material departures from the same.

(b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2025 and of the profit and loss of the Company for that period;

(c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The Directors have prepared the annual accounts on a 'going concern' basis;

BLUECHIP NIRMAN PVT. LTD.

Director

BLUECHIP NIRMAN PVT. LTD.

Md. Samid Hu...

Director

BLUECHIP NIRMAN PVT. LTD.

6, Raja Naba Krishna Street, Kolkata - 700 005, West Bengal, India

(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;

(f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint Venture or an Associate Company.

DEPOSITS

The Company has not accepted any deposits during the year under review.

DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

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 was observed.

STATUTORY AUDITOR

SAMPA DEY AND ASSOCIATES, Chartered Accountant, the Statutory Auditor of the Company has expressed her willingness to get appointed in the ensuing Annual General Meeting. The Board recommends their re-appointment for the financial year 2025-26.

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.

BLUECHIP NIRMAN PVT. LTD.

Director

BLUECHIP NIRMAN PVT. LTD.

MD. Samid H

Director

BLUECHIP NIRMAN PVT. LTD.

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SHARES

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

Increase in Share Capital	Buy Back of Securities	Sweat Equity	Bonus Shares	Employees Stock Option Plan
Nil	Nil	Nil	Nil	Nil

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

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

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company is committed to provide a safe and conducive work environment to its employees.

ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and cooperation received from the financial institutions, banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board of Directors
BLUECHIP NIRMAN PRIVATE LIMITED

BLUECHIP NIRMAN PVT. LTD. | BLUECHIP NIRMAN PVT. LTD.

MD Samiul Hoque

Director | Director

RITWIK DAS | MOHAMMED SAMIUL HOQUE

Director | Director

DIN- 00010294 | DIN- 09765631

Date: 26-09-2025
Place: KOLKATA

BLUECHIP NIRMAN PVT. LTD.

6, Raja Naba Krishna Street, Kolkata - 700 005, West Bengal, India

ANNEXURE – A

EXTRACT OF THE ANNUAL RETURN IN FORM MGT-9:

Pursuant to section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014

Related Party Transactions:

Particulars of contracts or arrangements with related parties referred to in sub-section (*1*) of section 188 in the form AOC-2:

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business.

Pursuant to *clause (h) of sub-section (3) of section 134 of the Act and* Rule 8(2) of the Companies (Accounts) Rules, 2014:

1. Details of contracts or arrangements or transactions not at arm's length basis: Nil
2. Details of material contracts or arrangement or transactions at arm's length basis:

Name(s) of the related party and nature of relationship	Nature of contracts/arrangement/transactions	Duration of the contracts / arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
N.A.	N.A.	-	-	-	-

For and on behalf of the Board of Directors
BLUECHIP NIRMAN PRIVATE LIMITED

BLUECHIP NIRMAN PVT. LTD.

Director

RITWIK DAS
Director
DIN- 00010294

BLUECHIP NIRMAN PVT. LTD.
MD.
Director

MOHAMMED SAMIUL HOQUE
Director
DIN- 09765631

Date: 26-09-2025
Place: KOLKATA