

N. B. Highrise Private Limited

(CIN: U70109WB2011PTC167952)

(Address: NB Railview, 2 Netaji Subhash Road, Lilluah, Howrah, West Bengal, India, 711204)

Balance Sheet as at 31-March-2025

(Rs in '000)

Particulars	Note	31-March-2025	31-March-2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	2,200	200
(b) Reserves and Surplus	4	60,764	42,712
Total		62,964	42,912
(2) Non-current liabilities			
(a) Long-term Borrowings	5	563	1,191
(b) Deferred Tax Liabilities (net)	6	-	12
Total		563	1,203
(3) Current liabilities			
(a) Short-term Borrowings	7	72,842	62,867
(b) Trade Payables	8		
- Due to Micro and Small Enterprises		-	-
- Due to Others		10,358	4,119
(c) Other Current Liabilities	9	7,165	10,304
(d) Short-term Provisions	10	1,757	574
Total		92,122	75,864
Total Equity and Liabilities		1,55,649	1,21,979
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	11	1,347	1,845
(ii) Capital Work-in-progress		1,14,504	94,400
(b) Non-current Investments	12	-	249
(c) Deferred Tax Assets (net)		11	-
Total		1,15,862	96,494
(2) Current assets			
(a) Trade Receivables	13	21,892	10,461
(b) Cash and cash equivalents	14	4,915	4,866
(c) Short-term Loans and Advances	15	4,781	2,416
(d) Other Current Assets	16	8,199	7,742
Total		39,787	25,485
Total Assets		1,55,649	1,21,978

See accompanying notes to the financial statements

As per our report of even date
For Sourav Gupta & Associates
Chartered Accountants
Firm's Registration No. 0330394E



Sourav Gupta

Sourav Gupta
Proprietor
Membership No. 067698
UDIN:

Place: Kolkata

Date: 05 September-2025

UDIN: 25067698 BM050147829 Director

Lalit Goyal
Director
3611066

Swati Goyal
Director
08021802

For and on behalf of the Board of
N. B. Highrise Private Limited

N. B. HIGHRISE PVT. LTD. N. B. HIGHRISE PVT. LTD.

Swati Goyal

Place: Kolkata
Date: 05 September-2025

Director

N. B. Highrise Private Limited

(CIN: U70109WB2011PTC167952)

(Address: NB Railview, 2 Netaji Subhash Road, Lilluah, Howrah, West Bengal, India, 711204)

Statement of Profit and loss for the year ended 31-March-2025

(Rs in '000)

Particulars	Note	31-March-2025	31-March-2024
Revenue from Operations	17	76,131	24,632
Other Income	18	2,077	849
Total Income		78,208	25,481
Expenses			
Purchases of Stock in Trade	19	57,098	11,965
Employee Benefit Expenses	20	4,389	4,253
Finance Costs	21	5,939	4,183
Depreciation and Amortization Expenses	22	594	831
Other Expenses	23	3,516	2,376
Total expenses		71,536	23,608
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		6,672	1,873
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		6,672	1,873
Extraordinary Item		-	-
Profit/(Loss) before Tax		6,672	1,873
Tax Expenses	24		
- Current Tax		1,757	574
- Deferred Tax		23	(65)
Profit/(Loss) after Tax		4,892	1,364
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	25	22.24	68.22
-Diluted (In Rs)	25	22.24	68.22

See accompanying notes to the financial statements

As per our report of even date

For Sourav Gupta & Associates

Chartered Accountants

Firm's Registration No. 0330394E

Sourav Gupta



Sourav Gupta

Proprietor

Membership No. 067698

UDIN:

Place: Kolkata

Date: 05 September-2025

Lalit Goyal

Director

3611066

Swati Goyal

Director

08021802

For and on behalf of the Board of

N. B. Highrise Private Limited

N. B. HIGHRISE PVT. LTD. N. B. HIGHRISE PVT. LTD.

Place: Kolkata

Date: 05 September-2025

UDIN-25067698 BMDS6L7829

Director

N. B. Highrise Private Limited
(CIN: U70109WB2011PTC167952)
Notes forming part of the Financial Statements

3 Share Capital

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 1000000 (Previous Year -1000000) Equity Shares	10,000	10,000
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 220000 (Previous Year -200000) Equity Shares paid up	2,200	200
Total	2,200	200

(i) Reconciliation of number of shares

Particulars	31-March-2025		31-March-2024	
	No. of shares	(Rs in '000)	No. of shares	(Rs in '000)
Opening Balance	20,000	2,200	20,000	200
Issued during the year	2,00,000	-	-	-
Deletion	-	-	-	-
Closing balance	2,20,000	2,200	20,000	200

(ii) Rights, preferences and restrictions attached to shares

The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31-March-2025		31-March-2024	
	No. of shares	In %	No. of shares	In %
Name of Shareholder				
Lalit Goyal	2,10,000	95.45%	10,000	50.00%
Samar Biswas	-	-	10,000	50.00%
Swati Goyal	10,000	4.55%	-	-

(iv) Shares held by Promoters at the end of the year 31-March-2025

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Lalit Goyal	Equity	2,10,000	95.45%	
Swati Goyal	Equity	10,000	4.55%	

Shares held by Promoters at the end of the year 31-March-2024

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Lalit Goyal	Equity	10,000	50.00%	
Samar Biswas	Equity	10,000	50.00%	

N. B. HIGHRISE PVT. LTD.

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Director

N. B. HIGHRISE PVT. LTD.

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Director



4 Reserves and Surplus

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Statement of Profit and loss		
Balance at the beginning of the year	4,27,124	41,953
Add: Profit/(loss) during the year	4,892	1,364
Less: Appropriation		
Other Appropriation	3,71,253	605
Balance at the end of the year	60,764	42,712
Total	60,764	42,712

5 Long term borrowings

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Secured Term loans from banks	563	1,191
Total	563	1,191

6 Deferred tax liabilities Net

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Deferred tax liabilities	-	12
Total	-	12

7 Short term borrowings

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Secured Loans repayable on demand from banks	21,310	23,491
Unsecured Other loans and advances	51,532	39,376
-Unsecured Loans		
Total	72,842	62,867

8 Trade payables

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Due to Micro and Small Enterprises	-	-
Due to others	10,358	4,119
Total	10,358	4,119

9 Other current liabilities

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Statutory dues		
-GST	261	-
Total continued	261	-

N. B. HIGHRISE PVT. LTD.



Director

N. B. HIGHRISE PVT. LTD.



Director


Other current liabilities

Particulars	(Rs in '000)	
	31-March-2025	31-March-2024
Total continued from previous page	261	-
-TDS and TCS	546	559
Salaries and wages payable	98	-
Advances from customers	4,225	8,306
Audit Fees Payable	189	-
B.K.Associates	339	-
Consultancy Fees Payable	20	-
Others	822	1,217
Rent received in advance	443	-
Security Deposit	222	222
Total	7,165	10,304

10 Short term provisions

Particulars	(Rs in '000)	
	31-March-2025	31-March-2024
Provision for income tax	1,757	574
Total	1,757	574

N. B. HIGHRISE PVT. LTD.



Director

N. B. HIGHRISE PVT. LTD.



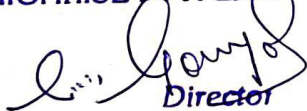
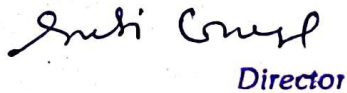
Director


N. B. Highrise Private Limited

(CIN: U70109WB2011PTC167952)

Notes forming part of the Financial Statements**Property, Plant and Equipment**

Name of Assets	Gross Block			
	As on 01-Apr-24	Addition	Deduction	As on 31-Mar-25
(i) Property, Plant and Equipment				
CC TV Camera	10	66		76
Motor Car	5,133			5,133
Computer	270	5		276
Telephone/Mobile	89			89
Telephone/Mobile	15			15
Office Equipment	23			23
Printer		17		17
Fire extinguisher		39		39
Furniture & Fixture		25		25
Pump	57		57	-
Total	5,597	153	57	5,693
Previous Year	2,737	2,804		5,540

(ii) Capital Work-in-progress**N. B. HIGHRISE PVT. LTD.**
Director**N. B. HIGHRISE PVT. LTD.**
Director

N. B. Highrise Private Limited
(CIN: U70109WB2011PTC167952)
Notes forming part of the Financial Statements

12 Non current investments

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Other non-current investments -Purchase of Land	-	249
Total	-	249

12.1 Details of Investments

(Rs in '000)

Name of Entity	No of Shares	31-March-2025	No of Shares	31-March-2024

13 Trade receivables

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Unsecured considered good	21,892	10,461
Total	21,892	10,461

14 Cash and cash equivalents

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Cash on hand	3,062	1,842
Balances with banks in current accounts	1,806	2,977
Cash and cash equivalents - total	4,868	4,819
Other Bank Balances Deposits with original maturity for more than 12 months	47	47
Total	4,915	4,866

15 Short term loans and advances

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Loans and advances to employees	14	-
Advances to suppliers	-	416
Other loans and advances (Unsecured, considered good) -Unsecured Loans	1,000	2,000
Others -Advance to Party	3,767	-
Total	4,781	2,416

16 Other current assets

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Others -Deposit with Sunil Khemka (JDA Ram Dhan Ghosh Lane) -Others	6,000 -	6,000 10
Total continued	6,000	6,010

N. B. HIGHRISE PVT. LTD.

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Director

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Director



Other current assets

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Total continued from previous page	6,000	6,010
-Prem Prakash Singh Gautam	750	750
-Prepaid	150	37
-SECURITY DEPOSIT	620	376
GST	448	525
TDS and TCS	231	44
Total	8,199	7,742

17 Revenue from operations

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Sale of services	76,131	24,632
Total	76,131	24,632

18 Other Income

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Interest Income	-	189
Rent	2,077	660
Total	2,077	849

19 Purchases of stock in trade

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Other direct expenses		
-Cost of Car Parking	-	90
-Cost of Flats Sold	57,098	8,161
Purchase of Flat	-	3,714
Total	57,098	11,965

20 Employee benefit expenses

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Salaries and wages	4,389	4,239
Staff welfare expenses	-	14
Total	4,389	4,253

21 Finance costs

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Interest expense	5,939	4,183
Total	5,939	4,183

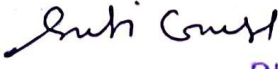
22 Depreciation and amortization expenses

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Depreciation on property, plant and equipment	594	831
Total	594	831

N. B. HIGHRISE PVT. LTD.

 Director

N. B. HIGHRISE PVT. LTD.

 Director



23 Other expenses

(Rs in '000)

Particulars	31-March-2025	31-March-2024
Auditors' Remuneration	59	35
Advertisement	423	633
Consultancy fees	261	87
Conveyance expenses	161	103
Insurance	77	44
Professional fees	214	-
Rates and taxes		
-Duty & Taxes Paid for Earlier Year	6	-
-Professional Tax	22	2
-Rates and taxes	-	9
-Road Tax	-	70
-Trade Licence	14	5
Travelling Expenses	359	-
Other Expenses		
-Architect Fees	200	-
-Balance Write Off	-	1
-Bank Charges	5	26
-Brokerage & Commission	324	297
-Car Expenses	96	62
-Certification Charges	2	-
-Donation	58	39
-Electric Charges	218	171
-General Expenses	174	374
-GST Filing Fees	50	-
-Internet Expenses	-	9
-Late Fees	-	1
-Late Fees on Membership Fees	1	-
-Legal Expenses	2	-
-Loan Processing Fees	30	-
-Membership fee	33	67
-Other Return Filing Fees	23	-
-Others	-	94
-Printing & Stationery	14	7
-Project Registration Fees	-	135
-Registration Fees	96	-
-Renewal Charges	16	-
-Repair & Maintenance	30	66
-ROC Filing Fees	-	11
-Sales Promotion	546	28
-Tender Expenses	2	-
Total	3,516	2,376

24 Tax Expenses

(Rs in '000)

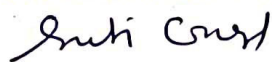
Particulars	31-March-2025	31-March-2024
Current Tax	1,757	574
Deferred Tax	23	(65)
Total	1,780	509

N. B. HIGHRISE PVT. LTD.



Director

N. B. HIGHRISE PVT. LTD.



Director



N. B. Highrise Private Limited
(CIN: U70109WB2011PTC167952)
Notes forming part of the Financial Statements

25 Earning per share

Particulars	31-March-2025	31-March-2024
Profit attributable to equity shareholders (Rs in '000)		
Weighted average number of Equity Shares	4,892	1,364
Earnings per share basic (Rs)	2,20,000	20,000
Earnings per share diluted (Rs)	22.24	68.22
Face value per equity share (Rs)	22.24	68.22
	10	10

26 Related Party Disclosure

(i) List of Related Parties

	Relationship
Lalit Goyal	Key Managerial Personnel (KMP)
Swati Goyal	Key Managerial Personnel (KMP)

(ii) Related Party Transactions

Particulars	Relationship	31-March-2025	31-March-2024
(Rs in '000)			
Salary and bonus paid			
- Lalit Goyal	Key Managerial Personnel (KMP)	1,300	1,400
- Swati Goyal	Key Managerial Personnel (KMP)	1,300	-

(iii) Related Party Balances

Particulars	Relationship	31-March-2025	31-March-2024
(Rs in '000)			
Outstanding Balance			
- Lalit Goyal	Key Managerial Personnel (KMP)	4,500	2,000
- Swati Goyal	Key Managerial Personnel (KMP)	3,253	-

N. B. HIGHRISE PVT. LTD.

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Director

N. B. HIGHRISE PVT. LTD.

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Director



27 Ratio Analysis

Particulars	Numerator/Denominator	31-March-2025	31-March-2024	Change In %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	0.43	0.34	28.57%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	1.17	1.38	-15.63%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$	-	-	-
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	9.07%	3.13%	189.38%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	-	-	-
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$	4.71	1.29	264.96%
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$	7.89	4.23	86.31%
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Closing Working Capital}}$	-1.45	-0.49	-197.53%
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	6.43%	5.54%	16.00%
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	9.25%	5.66%	63.34%
(k) Return on investment	$\frac{\text{Return on Investment}}{\text{Total Investment}}$	0.00%	0.00%	-

28 Other Statutory Disclosures as per the Companies Act, 2013

1. No proceedings have been initiated or pending against the company for holding any benami property under Benami Transactions (Prohibition) Act, 1958 (45 of 1988) and rules made thereunder.
2. The company has not entered into any transactions with companies struck off under Section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
3. There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
4. The Company have not entered into any trading of crypto currency/crypto assets for the period of FY 2021-22.
5. The Company has not revalued its property, plant and equipment or intangible assets or both during the current or previous year.
6. Title deeds of all immovable properties (other than properties where company is the lessee and the lease agreements are executed in favour of lessee) possesses by the company are held in the name of the company.
7. The Company have not been declared wilful defaulter by any Bank or Financial Institution or any other lender.
8. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall: a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever or b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries
9. The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall: a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever or b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries
10. The Company have not provided any Loans and Advances in nature of loans to Promoters, Directors, KMP and related parties as defined under Companies Act, 2013 either severally or jointly with any other person
11. The company has complied with the number of layers prescribed under clause 2(87) of the Companies Act, 2013 read with Companies (Restriction of layers) Rules, 2017.
12. Additional Regulatory Information/Disclosures as required by General Instructions to Division I of Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company and which are in line with the nature of Business of the Company.
13. Figures for the previous years has been re-grouped/re-arranged wherever considered necessary.

As per our report of even date
For Sourav Gupta & Associates
Chartered Accountants
Firm's Registration No. 0330394E

Sourav Gupta

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Proprietor
Membership No. 067698
UDIN:
Place: Kolkata
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Place: Kolkata
Date: 05 September-2025

[Signature]
Director

[Signature]
Director