

SPS INFRA REALTY PRIVATE LIMITED

152, KANUNGO PARK, GARIA

KOLKATA - 700084

**BALANCE SHEET AS ON 31ST MARCH, 2025
AND THE RELEVANT STATEMENT OF PROFIT & LOSS
FOR THE YEAR ENDED ON THAT DATE**

**PRADYUT KUMAR SARKAR, F.C.A.
CHARTERED ACCOUNTANT
NO. 6, OLD POST OFFICE STREET
2ND FLOOR
KOLKATA - 700001**

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CHARTERED ACCOUNTANT
NO. 6, OLD POST OFFICE STREET
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KOLKATA - 700001**



Independent Auditor's Report
To The Members of SPS INFREAREALTY PRIVATE LIMITED

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying Financial Statements of **SPS Infrearealty Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2025 and the Statement of Profit and Loss for the year then ended and Notes to the Financial Statements, including a Summary of Significant Accounting Policies and other Explanatory Information, (herein after referred to as "the Financial Statement").

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:

- (i) in the case of Balance Sheet, the state of affairs of the company as at 31st March, 2025; and
- (ii) in the case of Statement of Profit and Loss of the loss of the company 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 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, 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 these Financial Statements.

Information other than the Financial Statements and Auditor's Report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual 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 financial statements of our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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 Responsibilities for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act.



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.

Auditors' Responsibilities

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 it 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 :

- a) Identify and access 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.
- b) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- c) 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.
- d) 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings 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.



Report on other Legal and Regulatory Requirements

01. Requirements of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, are not applicable to the Company.
02. 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 and the Statement of Profit and Loss 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 written representations received from the directors as on 31st March, 2025 and taken on record by the Board of Directors of the company none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
 - (f) Since the Company's turnover as per last 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 notification dated 13th June, 2017.
 - (g) Based on our examination, the books of accounts are maintained manually, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable.
 - (h) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.
 - (i) 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 does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses have been made;
 - (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



(iv) (a) The management has represented that, to the best of its knowledge and belief, 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 entries ("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 [Refer Note 21(xi)(1) to the financial statements];

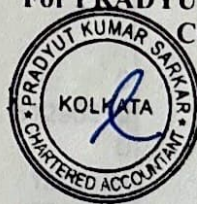
(b) The management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds have been received by the Company from any person(s) or entity(ies) ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company 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 [Refer Note 21(xi)(2) to the financial statements]; and

(c) Based on such audit procedures that 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 (a) and (b) contain any material misstatement.

(v) The Company has not declared or paid any dividend during the year.

03. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For PRADYUT KUMAR SARKAR
Chartered Accountants



(CA. P. K. SARKAR)
Proprietor

(Membership No. : 059506)

UDIN : 25059506BMIXBO1049

Place : KOLKATA

Date : 25/09/2025.

SPS INFREAREALTY PRIVATE LIMITED
U70109WB2011PTC161242

152, Kanungo Park, Garia, Kolkata - 700084

BALANCE SHEET AS AT 31ST MARCH, 2025

(Amount in Rupees)

	Note No.	As at	As at
		31.03.2025	31.03.2024
		₹	₹
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds :			
(a) Share Capital	3	100000	100000
(b) Reserves & Surplus	4	1987238	3182688
(c) Money Received Against Share Warrants		0	0
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings		0	0
(b) Deferred Tax Liabilities (Net)		0	0
(c) Other Long-Term Liabilities		0	0
(d) Long-Term Provisions		0	0
(4) Current Liabilities			
(a) Short-Term Borrowings	5	50284418	42309601
(b) Trade Payables	6	55314	3371533
(c) Other Current Liabilities	7	9629993	9134380
(d) Short-Term provisions	8	0	248021
TOTAL		62056963	58346222
II. ASSETS			
(1) Non-current Assets			
(a) Property, Plant and Equipment Property and Intangible assets :			
(i) Property, Plant and Equipment Property and Intangible assets	9	11463	14543
(ii) Intangible Assets		0	0
(b) Non-current investments		0	0
(c) Deferred Tax Assets (Net)		206	50
(d) Long-term loans and advances		0	0
(e) Other non-current assets	10	0	0
(2) Current Assets			
(a) Current Investments		0	0
(b) Inventories	11	51296970	47639761
(c) Trade Receivables		0	0
(d) Cash and cash equivalents	12	1208324	211868
(e) Short-Term loans and advances	13	9540000	10480000
(f) Other current assets		0	0
TOTAL		62056963	58346222
Notes to Accounts and Significant Accounting Policies			
Note Nos. 1 to 13 form an integral part of these Financial Statements		-	-

In terms of our separate report of even date



PRADYUT KUMAR SARKAR, FCA)
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 59506
UDIN- 25059506BMIXBO1049

No.6, Old Post Office Street,
Kolkata, the 25th September, 2025

For SPS INFREAREALTY PVT. LTD.

For SPS INFREAREALTY PVT. LTD.

Director

Director

SPS INFRAREALTY PRIVATE LIMITED
U70109WB2011PTC161242

152, Kanungo Park, Garia, Kolkata - 700084

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in Rupees)

	Note No.	Year Ended	Year Ended
		31.03.2025	31.03.2024
REVENUE		₹	₹
I. Revenue from Operation		0	3050000
II. Other Income		0	0
III. Total Income (I + II)		0	3050000
EXPENSES			
Cost of materials consumed		824775	2277773
Purchases of Stock-in-Trade			
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade.	14	-3657210	-8866299
Employee benefit expense	15	478000	954000
Finance Cost	16	1690518	2311273
Depreciation and amortisation expense	17	3080	1643
Other expenses-Direct	18	798442	5275763
Other expenses-Indirect	19	866022	948176
IV. Total Expenses		1003627	2902328
V. Profit before exceptional and extraordinary items and tax (III + IV)		-1003627	147672
VI. Exceptional Items		0	0
VII. Profit before extraordinary items and tax (V - VI)		-1003627	147672
VIII. Extraordinary Items		0	0
IX. Profit before Tax (PBT) (VII - VIII)		-1003627	147672
X. Tax expense :			
(1) Current tax		0	39000
(2) Deferred tax		-156	990
XI. Profit (Loss) for the period from continuing operation		-1003471	107682
XII. Profit /(Loss) from discontinuing operation		0	0
XIII. Tax expense of discontinuing operations		0	0
XIV. Profit (loss) from discontinuing operation (after tax)		0	0
XV. Profit (Loss) for the period (XI + XIV)		-1003471	107682
XVI. Earning per equity share			
(1) Basic		-100.35	10.77
(2) Diluted		-100.35	10.77
<u>Notes to Accounts and Significant Accounting Policies</u>			
Note Nos. 1, 2 and 14 to 19 form an integral part of these Financial Statements			

In terms of our separate report of even date.



Pradyut Kumar Sarkar
(PRADYUT KUMAR SARKAR, FCA)
CHARTERED ACCOUNTANT
MEMBERSHIP NO. 59506
UDIN- 25059506BMIXBO1049

No.6, Old Post Office Street,
Kolkata, the 25th September, 2025

For SPS INFRAREALTY PVT. LTD.

[Signature]
Director

For SPS INFRAREALTY PVT. LTD.

[Signature]
Director

SPS INFREAREALTY PRIVATE LIMITED

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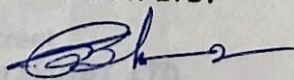
STATEMENT OF CASH FLOW AS ON 31.03.2025

(Amount in Rupees)

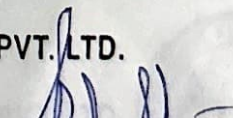
		As at 31.03.2025	As at 31.03.2024
		Rs.	Rs.
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit/(Loss) Before Taxation	-1003627	147672
	Adjustments for:		
	Depreciation	3080	1643
	Preliminary Expenses W/off		
	Interest & Finance Charges	1690518	2311273
	Operating Profit before Working Capital Changes	689971	2460588
	Adjustments for:		
	Decrease/(Increase) in Trade Receivables	0	0
	Decrease/(Increase) in Inventories	-3657210	-8866299
	Decrease/(Increase) in Other Current Assets	939844	4132990
	Increase/(Decrease) in Trade Payable	-3316219	-5649
	Increase/(Decrease) in Other Current Liabilities	495613	-1875220
	Increase/(Decrease) in Short Term Provision	-248021	39000
	Cash generated from operations	-5096021	-4114591
	Income Tax Provision	-191823	-39990
	Net Cash flow from Operating activities	-5287844	-4154581
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Decrease/(Increase) in Fixed Assets	0	-10000
	Net Cash used in Investing activities	0	-10000
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase/(Decrease) in Long Term Borrowing	0	0
	Increase/(Decrease) in Short Term Borrowing	7974818	5282171
	Interest paid	-1690518	-2311273
	Net Cash used in financing activities	6284300	2970897
	Net increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	996456	-1193683
	Opening Cash and Bank Balances	211868	1405552
	Closing Cash and Bank Balances	1208324	211868

No. 6, Old Post Office Street,
Kolkata, the 25th September, 2025

For SPS INFREAREALTY PVT. LTD.


Director

For SPS INFREAREALTY PVT. LTD.


Director



SPS INFREAREALTY PRIVATE LIMITED

CIN- U70109WB2011PTC161242

152, Kanungo Park, Garia, Kolkata - 700084

Note 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(i) **Basis of Accounting :**

The accounts are prepared under historical cost convention and going concern assumption and using mercantile system of accounting with materially comply with the generally accepted accounting principles and in accordance with the accounting standards issued by the Institute of Chartered Accountants of India.

(ii) **Inventories :**

Inventories are valued at lower of cost and net realizable value after providing for obsolescence, if any cost is determined on FIFO basis.

(iii) **Revenue Recognition :**

Revenue is recognized in accordance with Accounting Standard 9 issued by the Institute of Chartered Accountants of India.

(iv) **Property, Plant and Equipment Property and Intangible assets :**

Property, Plant and Equipment Property and Intangible assets are stated at cost less accumulated depreciation, Direct cost inclusive of freight, duties and taxes, interest relating to acquisition, other incidental expenses.

(v) **Depreciation :**

Depreciation on Property, Plant and Equipment Property and Intangible assets has been charged under written down value method at the rate specified under Schedule II to the Companies Act, 2013.

(vi) **Foreign Currency Transaction :**

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction. Any income or expense on account of exchange difference on transaction is recognized in the profit and loss account.

(vii) **Investment :**

Investments are Valued at Cost.

(viii) **Taxes on Income :**

Provisions for current tax is made on the estimated taxable income at the tax rate applicable to the relevant assessment year. Deferred tax liabilities for the year is recognized on timing difference between taxable income and accounting income that originate in one period and capable of reversal in subsequent periods.

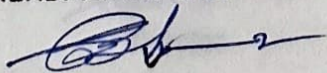
(ix) **Contingent Liabilities :**

These are disclosed by way of notes to the financial statements. Provision is made in the accounts in respect of those contingencies which are likely to materialize into liabilities after the year end till the finalization of accounts and have material effect on the position stated in the Balance Sheet.

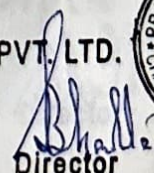
(x) **Retirements Benefits :**

In respect of Employees Provident Fund the contribution are paid to the Trust Fund and the Employer's contribution are charged to the Revenue Account.

In respect of gratuity and other terminal benefits, no provision has been made in this regard and the same are recognized as and when incurred.



Director



Director



SPS INFRAREALTY PRIVATE LIMITED
CIN- U70109WB2011PTC161242
152, Kanungo Park, Garia, Kolkata - 700084

Note 2 : NOTES TO THE ACCOUNTS :

(i) Purchase includes obligations undertaken matching with relative sale.

(ii) Directors' Remuneration	Current Year	Previous Year
Directors' Remuneration	NIL	₹ 500000/-

(iii) Earning in Foreign Currency : NIL NIL

(iv) Expenditure in Foreign Currency NIL NIL

(v) The company is required to disclose the details of amounts due to Micro, Small and Medium Enterprises (MSME) as per the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006.

The company has requested its suppliers to provide information regarding their registration under the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006. However, the company has not received the necessary information from its suppliers regarding their registration under the MSMED Act.

In the absence of such information, the company is unable to determine the amounts due to MSME suppliers and disclose the same in accordance with the requirements of the MSMED Act and the relevant accounting standards.

The company will continue to follow up with its suppliers to obtain the necessary information and will comply the disclosure requirements in future periods.

(vi) In compliance with the Accounting Standard 22, issued by The Institute of Chartered Accountant of India on "Accounting for Taxes on Income" the company has recognised deferred tax assets of ₹206/- in respect of written down value of fixed assets for the year ended 31st March, 2025.

(vii) Balance confirmation of Sundry Debtors and Sundry Creditors had not been provided.

(viii) Contingent liability for the financial year is NIL.

(ix) Previous year's figures have been regrouped/re-arranged wherever necessary.



Pradyut

UDIN- 25059506BMIXBO1049
No.6, Old Post Office Street
Kolkata, 25th September, 2025

PRADYUT KUMAR SARKAR, F.C.A.
CHARTERED ACCOUNTANT
MEMBERSHIP NO. : 059506

For SPS INFRAREALTY PVT. LTD.

[Signature]

Director

For SPS INFRAREALTY PVT. LTD.

[Signature]
Director

SPS INFREAREALTY PRIVATE LIMITED
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Particulars	(Amount in Rupees)			
	Figures as at the end of current		Figures as at the end of previous reporting	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 100000 Equity shares of Rs.10/- each with voting rights	50000	500000	50000	500000
(b) Issued, Subscribed and Paid up 11000 Equity shares of Rs.10 each with voting rights	10000	100000	10000	100000
Total	10000	100000	10000	100000

List of Shareholders holding more than 5% share capital				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Swapan Bhatta	3334	33%	10	33340
Sajal Bhatta	3333	33%	10	33330
Prem Chand Sethi	3333	33%	10	33330
TOTAL	10000	100%		100000

NOTE 3A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Swapan Bhatta	3334	33%	0
2	Sajal Bhatta	3333	33%	0
3	Prem Chand Sethi	3333	33%	0

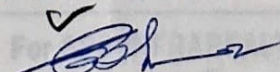
Previous Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Swapan Bhatta	3334	33%	0
2	Sajal Bhatta	3333	33%	0
3	Prem Chand Sethi	3333	33%	0

NOTE- 3B. STATEMENTS OF CHANGES IN EQUITY

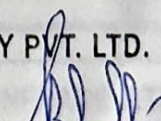
Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period

For SPS INFREAREALTY PVT. LTD.


 Director

For SPS INFREAREALTY PVT. LTD.


 Director



SPS INFREAREALTY PRIVATE LIMITED
U70109WB2011PTC161242
 152, Kanungo Park, Garia, Kolkata - 700084

4. RESERVE AND SURPLUS

(Amount in Rupees)

Particulars	As at 31.03.2025	As at 31.03.2024
	₹	₹
<u>Surplus (Profit & Loss Account)</u>		
Opening Balance	3182687	3075005
Add: Addition During the Year	-1003471	107682
Less: Earlier Tax	191979	0
Closing Balance	1987237	3182687

5. SHORT-TERM BORROWINGS

Particulars	As at 31.03.2025	As at 31.03.2024
	₹	₹
Bank OD	7990597	718092
Unsecured Loans from Pvt Ltd Co.	35653385	35155573
Loans from Directors	6640436	6435936
	50284418	42309601

6. TRADE PAYABLES

Particulars	As at 31.03.2025	As at 31.03.2024
	₹	₹
Trade Payable	55314	3371533
	55314	3371533

7. OTHER CURRENT LIABILITIES

Particulars	As at 31.03.2025	As at 31.03.2024
	₹	₹
Advance for Flat	9300660	8736607
GST	0	56500
Liability for Finance-TDS	137333	174273
Liability for Expenses	192000	167000
	9629993	9134380

8. SHORT-TERM PROVISION

Particulars	As at 31.03.2025	As at 31.03.2024
	₹	₹
Income Tax Provisions	0	248021
	0	248021

For SPS INFREAREALTY PVT. LTD.

For SPS INFREAREALTY PVT. LTD.

No.6, Old Post Office Street,
Kolkata, the 25th September, 2025

Director

Director



SPS INFRAREALTY PRIVATE LIMITED
U70109WB2011PTC161242
 152, Kanungo Park, Garia, Kolkata - 700084

10. OTHER NON-CURRENT ASSETS

(Amount in Rupees)

Particulars	As at 31.03.2025	As at 31.03.2024
	₹	₹
Preliminary Expenses	0	0
Less: Written off	0	0
	0	0

11. INVENTORIES

Particulars	As at 31.03.2025	As at 31.03.2024
	₹	₹
Closing Work-in-Progress	51296970	47639761
	51296970	47639761

12. CASH AND CASH EQUIVALENTS

Particulars	As at 31.03.2025	As at 31.03.2024
	₹	₹
(A) Balances with Bank	987695	54109
(B) Cheques in hand	220629	157760
(C) Cash in hand (As certified by the Management)	1208324	211868

13. SHORT-TERM LOANS AND ADVANCES

Particulars	As at 31.03.2025	As at 31.03.2024
	₹	₹
<u>Others</u>	140000	140000
Advance for Rent	0	440000
Advance Income Tax	9400000	9900000
Advance for Land	0	0
Advance to Suppliers	9540000	10480000

14. CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE

Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
	₹	₹
Opening Work-in-Progress	47639761	38773462
Less: Closing Work-in-Progress	51296970	47639761
	-3657210	-8866299

For SPS INFRAREALTY PVT. LTD.

For SPS INFRAREALTY PVT. LTD.

No.6, Old Post Office Street,
Kolkata, the 25th September, 2025

Director

Director



Property, Plant and Equipment Property and Intangible assets

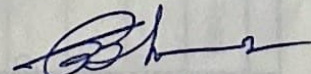
Reconciliation of the gross carrying amount and net carrying amounts at the beginning and at the end of the year.

(Amount in Rupees)

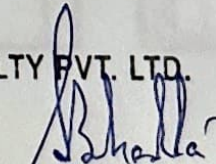
Sl. No.	Description of Assets	Gross Carrying Amount				Accumulated Depreciation				Net Carrying Amount	
		As at 31st March 2024	Addition During the Year	Deductions During the Year	As at 31st March 2025	As at 31st March 2024	Provided During the Year	Deductions During the Year	As at 31st March 2025	As at 31st March 2025	As at 31st March 2024
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
(a)	Computer & Accessories	52950	0	0	52950	50302		0	50302	2648	2648
(b)	Electrical Fittings & Appliances	5012	0	0	5012	4500	133	0	4633	379	512
(c)	Mobile Phone	19174	0	0	19174	7791	2947	0	10738	8436	11383
	TOTAL :	77136	0	0	77136	62593	3080	0	65673	11463	14543
	PREVIOUS YEAR :	67136	10000	0	77136	60950	1643	0	62593	14543	6186

No.6, Old Post Office Street,
 Kolkata, the 25th September, 2025

For SPS INFREAREALTY PVT. LTD.


 Director

For SPS INFREAREALTY PVT. LTD.


 Director



Annexure - 1 TRADE PAYABLES

(Amount in Rupees)

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	0	0	0	0	0
Others	55314	0	0	0	55314
Dispute dues-MSME	0	0	0	0	0
Dispute dues	0	0	0	0	0
Others	0	0	0	0	0
Total					55314

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	0	0	0	0	0
Others	2799417	577765	0	0	3377182
Dispute dues-MSME	0	0	0	0	0
Dispute dues	0	0	0	0	0
Others	0	0	0	0	0
Total					3377182

Annexure - 1 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	0	0	0	0	0	0
Undisputed Trade Receivables- Considered Doubtful	0	0	0	0	0	0
Disputed Trade Receivables- Considered Goods	0	0	0	0	0	0
Disputed Trade Receivables- Considered Doubtful	0	0	0	0	0	0
Others	0	0	0	0	0	0

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	0	0	0	0	0	0
Undisputed Trade Receivables- Considered Doubtful	0	0	0	0	0	0
Disputed Trade Receivables- Considered Goods	0	0	0	0	0	0
Disputed Trade Receivables- Considered Doubtful	0	0	0	0	0	0
Others						0.00

For SPS INFREALETY PVT. LTD.


Director

For SPS INFREALETY PVT. LTD.


Director



SPS INFREAREALTY PRIVATE LIMITED
U70109WB2011PTC161242
152, Kanungo Park, Garia, Kolkata - 700084

15. EMPLOYEE BENEFIT EXPENSES

(Amount in Rupees)

Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
	₹	₹
Staff Salary & Bonus	478000	454000
Directors Remuneration	0	500000
	478000	954000

16. FINANCE COST

Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
	₹	₹
Interest on Loan	1676085	2303065
Bank Charges	14432	8208
	1690518	2311273

17. DEPRECIATION AND AMORTISATION EXPENSES

Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
	₹	₹
Depreciation	3080	1643
Preliminary Expenses	0	0
	3080	1643

18. OTHER EXPENSES-DIRECT

Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
	₹	₹
Labour Charges with Material	229078	220152
Cost of Land	500000	4250000
Wooden Labour Charges	0	17275
Labour Charges for Paris & Painting	31804	255689
Beautification and Design	21260	0
Delivery Charges	3600	6200
Labour Charges	9650	58320
Building Contract with Materials	0	119900
Carrying Charges	3050	4000
Consultancy & Supervision	0	50000
Rounded-Off	0	1
Transformer	0	294226
	798442	5275763

No.6, Old Post Office Street,
Kolkata, the 25th September, 2025

For SPS INFREAREALTY PVT. LTD.


Director

For SPS INFREAREALTY PVT. LTD.


Director



SPS INFREAREALTY PRIVATE LIMITED

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19. OTHER EXPENSES-INDIRECT

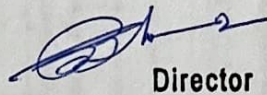
(Amount in Rupees)

Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
Publicity and Advertisement	₹ 7043	₹ 0
Processing Fees for Loan	11232	0
Insurance	21785	0
<u>Payments to statutory auditors</u>		
As auditor	25000	25000
Valuation Charges	15000	0
Electricity Charges	172475	196705
Filling fees	0	800
House Rent	511021	472672
Interest & Others	0	24162
Licence and taxes	4333	6481
Professional Fees	64263	54000
Printing & Stationery	400	1462
Ineligible GST Input	26769	162494
Trade License	4400	4400
Inspection Charges	2301	0
	866022	948176

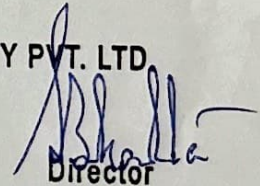


No. 6, Old Post Office Street,
Kolkata, the 25th September, 2025

For SPS INFREAREALTY PVT. LTD.


Director

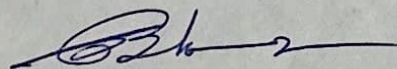
For SPS INFREAREALTY PVT. LTD.


Director

Note- 20 -Ratios

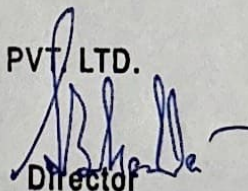
Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Current Ratio	Current Assets	Current Liabilities	1.03	1.06	-0.02
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.00	0.00	0.00
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	0.01	0.05	-0.04
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	-10.03	1.08	-11.11
Inventory Turnover Ratio	COGS	Average Inventory	0.00	0.01	-0.01
Trade Receivables turnover ratio	Net Sales	Average trade receivables	NA	NA	NA
Trade payables turnover ratio	Total Purchases (RM Consumed+Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	0.12	0.19	-0.07
Net capital turnover ratio	Sales	Working capital (CA-CL)	0.00	0.93	-0.93
Net profit ratio	Net Profit	Sales	#DIV/0!	0.04	#DIV/0!
Return on Capital employed	Earnings before interest and tax	Capital Employed	-0.48	0.04	-0.53
Return on investment	Net Profit	Investment	-10.03	1.08	-11.11

For SPS INFREAREALTY PVT. LTD.



Director

For SPS INFREAREALTY PVT. LTD.



Director





Մ. Ա. Արմենյան

Ինքնագիր

ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՊՐԱՆՈՒԹՅԱՆ ԿՈՄԻՏԵ

Կատարվող աշխատանքի անվանումը	Միավորներ	Միավորների քանակ	Կատարողի անունը	Միավորների քանակ	Կատարողի անունը	Կատարվող աշխատանքի անվանումը	Միավորներ	Միավորների քանակ
Հողագործական աշխատանքներ	Հողագործական աշխատանքներ	1000	Արմենյան Մ. Ա.	1000	Արմենյան Մ. Ա.	Հողագործական աշխատանքներ	1000	1000
Կառուցական աշխատանքներ	Կառուցական աշխատանքներ	500	Արմենյան Մ. Ա.	500	Արմենյան Մ. Ա.	Կառուցական աշխատանքներ	500	500
Սնունդի աշխատանքներ	Սնունդի աշխատանքներ	200	Արմենյան Մ. Ա.	200	Արմենյան Մ. Ա.	Սնունդի աշխատանքներ	200	200
Սպորտի աշխատանքներ	Սպորտի աշխատանքներ	100	Արմենյան Մ. Ա.	100	Արմենյան Մ. Ա.	Սպորտի աշխատանքներ	100	100
Կրթության աշխատանքներ	Կրթության աշխատանքներ	100	Արմենյան Մ. Ա.	100	Արմենյան Մ. Ա.	Կրթության աշխատանքներ	100	100
Սոցիալական աշխատանքներ	Սոցիալական աշխատանքներ	100	Արմենյան Մ. Ա.	100	Արմենյան Մ. Ա.	Սոցիալական աշխատանքներ	100	100
Ընդամենը	Ընդամենը	2000	Արմենյան Մ. Ա.	2000	Արմենյան Մ. Ա.	Ընդամենը	2000	2000