

**Poddar Realtors Private Limited**  
**1, PARKUS ROAD BURDWAN-713101 WEST BENGAL**  
**CIN NO: U70109WB2011PTC169550**

**BALANCE SHEET AS AT 31ST MARCH 2025**

(Rupees in hundred)

Particulars	Note No	As at 31st March 2025	As at 31st March 2024
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' funds</b>			
(a) Share capital	2	11,447.50	11,447.50
(b) Reserves and surplus	3	53,014.73	59,374.23
<b>(2) Current liabilities</b>			
(a) Short Term Borrowings	4	79,842.12	35,432.39
(b) Other current liabilities	5	5,896.18	3,611.66
(c) Trade Payables	6	371.76	369.44
(d) Short-term provisions	7	-	2,714.10
<b>TOTAL</b>		<b>1,50,572.29</b>	<b>1,12,949.33</b>
<b>II. ASSETS</b>			
<b>Non-current assets</b>			
<b>(1) (a) Property, Plant and Equipment and Intangible Assets</b>			
<b>(2) Current assets</b>			
(a) Inventory	8	1,46,011.66	1,10,205.27
(b) Cash and cash equivalents	9	232.38	1,621.06
(c) Other Current Assets	10	4,328.25	1,122.99
<b>TOTAL</b>		<b>1,50,572.29</b>	<b>1,12,949.33</b>
<b>Significant Accounting Policies</b>	1		

The accompanying notes are an integral part of Financial Statements.  
This is the Balance Sheet referred to in our report of even date.

**FOR BHUWANIA & ASSOCIATES**

Chartered Accountants

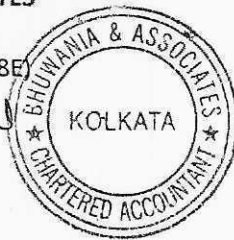
(Firm Registration No. 326818E)

*Sangeeta Agarwal*

CA. Sangeeta Agarwal

(Partner)

Membership No. 309010



For and on behalf of the Board of Directors

PODDAR REALTORS PVT. LTD.

*Amit Poddar*

AMIT PODDAR

DIRECTOR

Director

DIN NO-08211340

PODDAR REALTORS PVT. LTD.

*Atul Poddar*

ATUL PODDAR

DIRECTOR

Director

DIN NO- 08204817

Date: 25/07/2025

Place: Kolkata

UDIN: 25309010BMXIAL2059

**Poddar Realtors Private Limited**

**1, PARKUS ROAD BURDWAN-713101 WEST BENGAL**

**CIN NO: U70109WB2011PTC169550**

**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025**

(Rupees in hundred)

	Particulars	Note No	As at 31st March 2025	As at 31st March 2024
I.	Revenue from Operations	11	-	45,104.69
II.	Other income	12	50.83	15.50
III.	Total Income		50.83	45,120.19
IV.	Expenses:			
	Purchase Goods		33,238.59	15,995.87
	Change in stock	13	(35,806.38)	(2,334.40)
	Finance Cost	14	5,177.87	3,468.24
	Other expenses	15	3,800.27	13,162.19
	Total expenses		6,410.34	30,291.90
V.	Profit before tax (II- III)		(6,359.51)	14,828.29
VI.	Tax expense:			
	(1) Current tax		-	2,714.10
	(2) Deferred tax		-	-
	(3) MAT Credit Entitlement written off		-	-
VII.	Profit (Loss) for the period(IV-V)		(6,359.51)	12,114.19
VIII.	Earnings per equity share:			
	(1) Basic		(0.56)	1.06
	(2) Diluted		(0.56)	1.06

The accompanying notes are an integral part of Financial Statements.  
This is the Balance Sheet referred to in our report of even date.

FOR BHUWANIA & ASSOCIATES

Chartered Accountants

(Firm Registration No. 326818E)

*Sangeeta Agarwal*  
CA. Sangeeta Agarwal

(Partner)

Membership No. 309010

Date : 25/07/2025

Place: Kolkata

UDIN: 25309010BMX1A2059



For and on behalf of the Board of  
Directors

PODDAR REALTORS PVT. LTD

*Amit Poddar*

AMIT PODDAR

Director

Director

DIN NO-08211340

PODDAR REALTORS PVT. LTD

*Atul Poddar*

ATUL PODDAR

Director

Director

DIN NO- 08204817

**Poddar Realtors Private Limited**

**CIN NO: U70109WB2011PTC169550**

**Notes to the Financial Statement for the year ended 31st March 2025**

**Note 3 : Reserves and Surplus**

(Rupees in hundred)

Particulars	As at 31st March 2025	As at 31st March 2024
<b>a. Securities Premium Account</b>		
Opening Balance	55,847.00	55,847.00
Add: Securities Premium Credited on Share issue	-	-
Less: Premium Utilised for various reasons	-	-
Closing Balance	55,847.00	55,847.00
<b>b. Surplus</b>		
Opening Balance	3,527.23	(8,586.96)
Add/(Less): Net Profit/(Net Loss) for the current year	(6,359.51)	12,114.19
Closing Balance	(2,832.27)	3,527.23
<b>Total</b>	<b>53,014.73</b>	<b>59,374.23</b>

**Note 4 : Short Term Borrowings**

(Rupees in hundred)

Particulars	As at 31st March 2025	As at 31st March 2024
Bank OD 127000419441	79,842.12	35,432.39
<b>Total</b>	<b>79,842.12</b>	<b>35,432.39</b>

**Note 5 : Other current liabilities**

(Rupees in hundred)

Particulars	As at 31st March 2025	As at 31st March 2024
Audit Fees Payable	400.00	400.00
Provision for Expenses	5.00	150.00
Advance against land	3,000.00	3,000.00
Other Current Liabilities	2,490.00	-
Tds Payable	1.18	61.66
<b>Total</b>	<b>5,896.18</b>	<b>3,611.66</b>

**Note 7 : Short-term provisions**

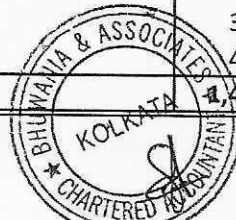
(Rupees in hundred)

Particulars	As at 31st March 2025	As at 31st March 2024
Provision for Income-Tax (A.Y. 2024-25)		2,714.10
<b>Total</b>	<b>-</b>	<b>2,714.10</b>

**Note 8 : Inventory**

(Rupees in hundred)

Particulars	As at 31st March 2025	As at 31st March 2024
Stock in trade	65,103.06	65,103.06
Stock -commercial Project	36,017.30	36,017.30
Stock in work Progress - Residential Project	44,891.29	9,084.91
<b>Total</b>	<b>1,46,011.66</b>	<b>1,10,205.27</b>



**Poddar Realtors Private Limited**

**CIN NO: U70109WB2011PTC169550**

**Notes to the Financial Statement for the year ended 31st March 2025**

**Note 6 :Trade Payables**

**(Rupees in hundred)**

Particulars	As at 31st March 2025	As at 31st March 2024
Sundry Creditors	371.76	369.44
Total	371.76	369.44

**Ageing for Trade Payables as at 31st March, 2025 is as follow:**

**(Rupees in hundred)**

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months- 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Disputed dues-MSME	-	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-	-
Undisputed dues-MSME	-	-	-	-	-	-
Undisputed dues- Others	35.00	336.76	-	-	-	371.76
Total	35.00	336.76	-	-	-	371.76

**Ageing for Trade Payables as at 31st March, 2024 is as follow:**

**(Rupees in hundred)**

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months- 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
Disputed dues-MSME	-	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-	-
Undisputed dues-MSME	-	-	-	-	-	-
Undisputed dues- Others	-	7.00	362.44	-	-	369.44
Total	-	7.00	362.44	-	-	369.44



**Note 9: Cash and Cash Equivalents**

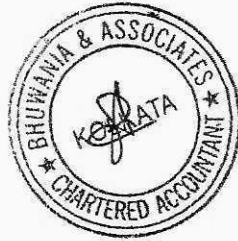
(Rupees in hundred)

Particulars	As at 31st March 2025	As at 31st March 2024
a. Balance with Bank		
Canara Bank	68.71	79.41
b. Cash-in-hand (As certified by Management)	163.67	1,541.65
Total	232.38	1,621.06

**Note 10 : Other Current Assets**

(Rupees in hundred)

Particulars	As at 31st March 2025	As at 31st March 2024
Advance to Suppliers	4,264.22	1,066.00
TCS	1.03	
GST Receivable	63.00	56.99
Total	4,328.25	1,122.99



**Poddar Realtors Private Limited**

**CIN NO: U70109WB2011PTC169550**

**NOTES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST  
MARCH, 2025**

**Note 11 : Other Income**

(Rupees in hundred)

Particulars	As at 31st March 2025	As at 31st March 2024
Sales	-	45,104.69
Total	-	45,104.69

**Note 12 : Other Income**

(Rupees in hundred)

Particulars	As at 31st March 2025	As at 31st March 2024
Discount Received	50.81	15.50
Misc Receipt	0.03	-
Total	50.83	15.50

**Note 13 : Change in stock**

(Rupees in hundred)

Particulars	As at 31st March 2025	As at 31st March 2024
Opening Stock	1,10,205.27	1,07,870.87
Less:- Closing Stock	1,46,011.66	1,10,205.27
Total	(35,806.38)	(2,334.40)

**Note 14 : Finance Cost**

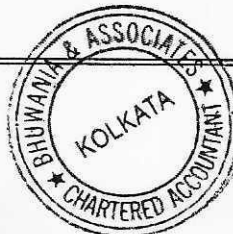
(Rupees in hundred)

Particulars	As at 31st March 2025	As at 31st March 2024
Interest on Bank o/d	5,177.87	3,468.24
Total	5,177.87	3,468.24

**Note 15 : Other expenses**

(Rupees in hundred)

Particulars	As at 31st March 2025	As at 31st March 2024
Audit Fees	400.00	400.00
Bank Charges	32.09	13.92
Filing Fees	185.00	80.00
Consultancy Fees	120.00	240.00
Professional Tax	25.00	25.00
Professional Expenses	10.00	700.00
ROC Fees	16.00	12.00
Registration Fees	-	0.46
Rent Paid	-	48.00
ROUND OFF	0.05	(0.14)
Stamp Duty	-	70.10
Labour Charges	2,567.80	3,366.04
Gst Reversal	-	8,147.95
Interest on TDS	12.20	7.89



Interest on Income Tax	354.15	-
Late Fee on P Tax	4.00	-
Discount allowed	35.00	-
Trade Licences	38.98	50.97
<b>Total</b>	<b>3,800.27</b>	<b>13,162.19</b>

**Auditors remuneration**

(Rupees in hundred)

Particulars	As at 31st March 2025	As at 31st March 2024
for audit	400.00	400.00
<b>Total</b>	<b>400.00</b>	<b>400.00</b>

**Note 16:** The Company is a Small and Medium Sized Company ( SMC ) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 1956. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

**Note 17:** The disclosure as required in terms of AS - 18 (Related Party Disclosure) are given below:

(i) List of Related Parties

(a) Key Management Personnel

AMIT PODDAR

Director

ATUL PODDAR

Director

(Rupees in hundred)

Name of Related Party and Nature of Relationship & nature of transaction	MARCH 31,2025		MARCH 31,2024	
	Transaction Value	Outstanding Amounts carried in the Balance Sheet	Transaction Value	Outstanding Amounts carried in the Balance Sheet
Director & Relative of Director:				
Amit Poddar-Director	2,490.00	2,490.00		

**Note 18:** Earning per share (in terms of AS 20) has been computed as under:

Particulars	2024-25	2023-24
Profit after Tax (Rs)	(6,35,950.60)	12,11,419.02
Weighted Average No.of shares Outstanding (Nos.)	1,14,475	1,14,475
Earnings per share on profit after tax (face value `10/- per share) – Basic/Diluted (Rs)	(5.56)	10.58

**Note 19:** In the opinion of the Board of Directors of the Company, the Current Assets, Loans and Advances have value on realization, in the ordinary course of business, at least equal to the amount at which they have been stated in the Balance Sheet.

**Note 20:** Contingent liabilities and commitments (to the extent not provided for) as on 31.03.2025 - NIL

**Note 21:** The figures of Current Year & Previous Year have been classified and reclassified, grouped and regrouped wherever necessary.

