

Balance Sheet as at 31 March 2025
 (All amounts in ₹ lakhs unless otherwise stated)

	Note	As at 31 March 2025	As at 31 March 2024
I ASSETS			
Non-current assets			
(a) Property, plant and equipment	2	116.99	288.91
(b) Other intangible assets	3	-	-
(c) Financial assets			
(i) Investments	4	165.64	205.27
(ii) Other financial assets	5A	40.94	31.18
(d) Non-current tax assets	6	67.40	62.17
Total non-current assets		390.97	587.53
Current assets			
(a) Inventories	7	86,647.44	91,740.68
(b) Financial assets			
(i) Trade receivables	8	812.89	576.22
(ii) Cash and cash equivalents	9	555.64	362.91
(iii) Other financial assets	5B	3,437.89	2,344.46
(iv) Loans	10	2,728.65	2,063.05
(c) Other current assets	11	3,758.99	3,887.34
Total current assets		97,941.50	1,00,974.66
TOTAL ASSETS		98,332.47	1,01,562.19
II. EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	12A	4,936.54	4,936.54
(b) Instruments entirely equity in nature	12B	20,000.00	20,000.00
(c) Other equity	13	12,461.60	12,540.58
Total equity		37,398.14	37,477.12
Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Lease liabilities	15A	-	18.40
(b) Provisions	17A	77.23	65.21
Total non-current liabilities		77.23	83.61
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	14	3,203.39	635.53
(ii) Lease liabilities	15B	18.40	40.32
(iii) Trade payables	18		
a. Total outstanding due of micro and small enterprises		2,414.21	717.69
b. Total outstanding dues other than (iii) (a) above		2,147.39	2,314.34
(iv) Other financial liabilities	16	33,343.57	32,000.58
(b) Other current liabilities	19	19,678.49	28,248.57
(c) Provisions	17B	51.65	44.43
Total current liabilities		60,857.10	64,001.46
TOTAL EQUITY AND LIABILITIES		98,332.47	1,01,562.19
Material accounting policies	1.2		

The accompanying notes are an integral part of separate financial statements

As per report of even date

For Walker Chandiook & Co LLP
 Chartered Accountants
 Firm's Registration No.: 001076N/N500013

Nikhil Vaid
Nikhil Vaid
 Partner
 Membership No.: 213356

Hyderabad
 27 May 2025



**For and behalf of the board of directors of
 Bengal Shriram Hitech City Private Limited**

Kunal Banerjee *Deepon Sen* *Rajesh Y Shirwatkar*
Kunal Banerjee **Deepon Sen** **Rajesh Y Shirwatkar**
 Director Director Chief Financial Officer
 DIN: 10893692 DIN: 06431311

Kolkata
 27 May 2025

Kolkata
 27 May 2025

Bengaluru
 27 May 2025

Bengal Shriram Hitech City Private Limited
Statement of Profit and Loss for the year ended 31st March 2025
(All amounts in ₹ lakhs unless otherwise stated)

	Note	Year ended 31 March 2025	Year ended 31 March 2024
Revenue			
Revenue from operations	20	16,816.57	13,857.15
Other income	21	862.61	1,993.24
Total income		17,679.18	15,850.39
Expenses			
Material and construction costs		8,542.37	6,233.50
Changes in inventories	22	5,093.25	3,905.59
Employee benefits expense	23	1,121.07	1,057.17
Finance costs	24	2,016.56	2,501.58
Depreciation and amortisation expenses	2&3	184.69	201.99
Other expenses	25	789.46	1,070.57
Total expenses		17,747.40	14,970.40
(Loss) / Profit before tax		(68.22)	879.99
Tax expense	26	-	-
(Loss) / Profit after tax		(68.22)	879.99
Other comprehensive income			
A. Items that will not be reclassified to profit or loss			
(i) Remeasurement of gain on defined benefit plans		(10.76)	(4.84)
Total other comprehensive income for the year		(10.76)	(4.84)
Total comprehensive (loss) / income for the year		(78.98)	875.15
Earnings / (Loss) per equity share	27		
Basic and diluted (₹)		(0.19)	2.45

Material accounting policies

The accompanying notes are an integral part of separate financial statements

As per report of even date

For Walker Chandiook & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

Nikhil Vaid

Nikhil Vaid

Partner

Membership No.: 213356

Hyderabad
27 May 2025



**For and behalf of the board of directors of
Bengal Shriram Hitech City Private Limited**

Kunal Banerjee

Kunal Banerjee

Director

DIN: 10893692

Kolkata
27 May 2025

Deepon Sen

Deepon Sen

Director

DIN: 06431311

Kolkata
27 May 2025

Rajesh Y Shirwatkar

Rajesh Y Shirwatkar

Chief Financial Officer

Bengaluru
27 May 2025