



INDEPENDENT AUDITOR'S REPORT

To,
The Members,
Lim Real Estate Private Limited
(Formerly known as Calcutta Urology Research Centre Private Limited)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Lim Real Estate 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 financial statements including a summary of the significant accounting policies and other explanatory information (herein after referred to as "the financial statements").

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, the **Profit** for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, 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 audit opinion on the financial statements.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and the auditor's report thereon.

Our opinion on the financial statement 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 or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, 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 responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance 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 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.

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.

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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- 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.
- 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.

Materiality is the magnitude of misstatements in the financial statement, individually or in aggregate, makes it probable that the economic decision of reasonable knowledgeable user of the financial statement may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work; and, (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control 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

1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order'), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act. On the basis of explanation given and records available before us, the Order is not applicable on the Company.
2. 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 except for the matters stated in the paragraph 2(i)(vi) below on reporting under Rule 11(g);
 - 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 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 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;



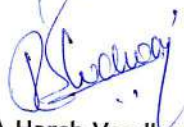
- f. Clause (i) of sub-section (3) of section 143 of the Act does not apply to the Company in terms of Notification dated 13th June 2017 issued by Govt. of India, Ministry of Corporate Affairs. Hence, there is no requirement to report on the adequacy of the Company's internal financial controls system and the operating effectiveness of such controls;
- g. The qualification relating to the maintenance of accounts and other matters connected therewith are stated in the paragraph 2(b) above on reporting u/s 143(3)(b) and paragraph 2(i)(vi) below on reporting under Rule 11(g).
- h. 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. The Company is not required to transfer any amount to the Investor Education and Protection Fund;
 - iv.
 - a) the Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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;
 - b) the Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;



- c) based on the audit procedures that have been 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 (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- i. The qualification relating to the maintenance of accounts and other matters connected therewith are stated in the paragraph 2(b) above on reporting u/s 143(3)(b) and paragraph 2(i)(vi) below on reporting under Rule 11(g).
- v. As per the information and explanation given by the management:
- a) No final dividend is proposed in the previous year by the Company;
- b) No interim dividend has been proposed by the Company during the year;
- c) The Board of Directors of the Company have not proposed any dividend for the financial year under audit.
- vi. Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2025 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems.

Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For V. N. PUROHIT & CO.
Chartered Accountants
Firm's Registration No. 304040E



CA Harsh Vardhan Bhardwaj
Partner
Membership No. 067993
UDIN: 25067993BMNUWN5934



Kolkata
The 5th day of September 2025

LIM REAL ESTATE PRIVATE LIMITED
(FORMERLY KNOWN AS CALCUTTA UROLOGY RESEARCH CENTRE PRIVATE LIMITED)

(CIN: U70100WB1988PTC044933)

(Address: 8A, ROYD STREET, KOLKATA-700016)

Balance Sheet as at 31-March-2025

Particulars	Note	(Rs in '00)	
		31-March-2025	31-March-2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital			
(b) Reserves and Surplus	3	21,110.00	21,110.00
Total	4	60,501.91	46,482.07
		81,611.91	67,592.07
(2) Non-current liabilities			
(a) Long-term Borrowings			
Total	5	12,73,346.92	12,73,346.92
		12,73,346.92	12,73,346.92
(3) Current liabilities			
(a) Trade Payables			
- Due to Micro and Small Enterprises			
- Due to Others	6		
(b) Other Current Liabilities		63,614.28	4,23,593.15
(c) Short-term Provisions	7	19,98,649.21	10,98,522.10
Total	8	5,010.50	13,065.50
Total Equity and Liabilities		20,67,273.99	15,35,180.75
		34,22,232.82	28,76,119.74
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment			
Total	9	85,252.70	85,252.70
		85,252.70	85,252.70
(2) Current assets			
(a) Inventories	10	29,63,780.76	24,34,464.60
(b) Cash and cash equivalents	11	1,77,089.78	2,45,788.66
(c) Short-term Loans and Advances	12	1,95,495.80	1,10,000.00
(d) Other Current Assets	13	613.78	613.78
Total		33,36,980.12	27,90,867.04
Total Assets		34,22,232.82	28,76,119.74

See accompanying notes to the financial statements

As per our report of even date

For V. N. PUROHIT & CO.

Chartered Accountants

Firm's Registration No. 304040E



CA. Harsh Vardhan Bhardwaj
Partner

Membership No. 067993

Place: Kolkata

Date : The 05th day of September, 2025



Mousumi Hossain
Director

DIN: 08497619

For and on behalf of the Board of

LIM REAL ESTATE PRIVATE LIMITED
(FORMERLY KNOWN AS CALCUTTA UROLOGY
RESEARCH CENTRE PRIVATE LIMITED)



Mira Bibi
Director

DIN: 08497618



Moutusi Hussain
Director

DIN: 10200674



LIM REAL ESTATE PRIVATE LIMITED
(FORMERLY KNOWN AS CALCUTTA UROLOGY RESEARCH CENTRE PRIVATE LIMITED)

(CIN: U70100WB1988PTC044933)

(Address: 8A, ROYD STREET, KOLKATA-700016)

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

Particulars	Note	(Rs in '00)	
		31-March-2025	31-March-2024
Revenue from Operations	14	73,698.30	94,506.58
Other Income	15	-	18,143.78
Total Income		73,698.30	1,12,650.36
Expenses			
Purchases of Stock in Trade	16	2,73,226.11	-
Change in Inventories of work in progress and finished goods	17	(2,20,422.01)	31,628.96
Other Expenses	18	2,158.86	3,105.82
Total expenses		54,962.96	34,734.78
Profit/(Loss) before Exceptional and Extraordinary Item and Tax			
Exceptional Item		18,735.34	77,915.58
Profit/(Loss) before Extraordinary Item and Tax			
Extraordinary Item		18,735.34	77,915.58
Profit/(Loss) before Tax			
Tax Expenses		18,735.34	77,915.58
- Current Tax			
Profit/(Loss) after Tax		4,715.50	12,770.50
Earnings Per Share (Face Value per Share Rs. 100 each)		14,019.84	65,145.08
-Basic (In Rs)	19	72.11	335.06
-Diluted (In Rs)	19	72.11	335.06

See accompanying notes to the financial statements

As per our report of even date

For V. N. PUROHIT & CO.

Chartered Accountants

Firm's Registration No. 304040E



CA. Harsh Vardhan Bhardwaj

Partner

Membership No. 067993

Place: Kolkata

Date : The 05th day of September, 2025




Mousumi Hossain

Director

DIN: 08497619

For and on behalf of the Board of
LIM REAL ESTATE PRIVATE LIMITED
(FORMERLY KNOWN AS CALCUTTA UROLOGY
RESEARCH CENTRE PRIVATE LIMITED)



Mira Bibi

Director

DIN: 08497618

Moutusi Hussain

Director

DIN: 10200674

LIM REAL ESTATE PRIVATE LIMITED
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(CIN: U70100WB1988PTC044933)

Notes forming part of the Financial Statements

1 COMPANY INFORMATION

The Company(LIM REAL ESTATE PRIVATE LIMITED) is engaged in the business of Real Estate.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Use of Estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable Property, Plant and Equipment and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

d Depreciation and amortization

In respect of Property, Plant and Equipment (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged on a written down value basis.

Type of Assets	Useful Life
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	4 Years



LIM REAL ESTATE PRIVATE LIMITED
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Notes forming part of the Financial Statements

e Impairment of assets

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

f Investment

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

g Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

The valuation for inventories is as follows;

Classification	Valuation Policy
Finished Goods	At lower of cost or net realizable
Raw Material	At lower of cost or net realizable
WIP	At Cost
Consumables	At Cost

h Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

i Revenue recognition

Revenue from the sale is recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.



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Notes forming part of the Financial Statements

j Employee Benefits

Post-employment benefit plans

Contributions to defined contribution retirement benefit schemes are recognised as expense when employees have rendered services entitling them to such benefits.

For defined benefit schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss for the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested, or amortised on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme.

Other employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised during the period when the employee renders the service. These benefits include compensated absences such as paid annual leave, overseas social security contributions and performance incentives.

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.

k Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

l Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income taxpayable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.



LIM REAL ESTATE PRIVATE LIMITED
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(CIN: U70100WB1988PTC044933)

Notes forming part of the Financial Statements

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

m Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.



LIM REAL ESTATE PRIVATE LIMITED
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Notes forming part of the Financial Statements

3 Share Capital

Particulars	(Rs in '00)	
	31-March-2025	31-March-2024
Authorised Share Capital Equity Shares, of Rs. 100 each, 1500000 (Previous Year -1500000) Equity Shares	15,00,000.00	15,00,000.00
Issued, Subscribed and Fully Paid up Share Capital Equity Shares, of Rs. 100 each, 21110 (Previous Year -21110) Equity Shares paid up	21,110.00	21,110.00
Total	21,110.00	21,110.00

(i) Reconciliation of number of shares

Particulars	31-March-2025		31-March-2024	
	No. of shares	(Rs in '00)	No. of shares	(Rs in '00)
Equity Shares				
Opening Balance	16,110	16,110.00	16,110	16,110.00
Issued during the year	5,000	5,000.00	5,000	5,000.00
Deletion	-	-	-	-
Closing balance	21,110	21,110.00	21,110	21,110.00

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. 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. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

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

Equity Shares Name of Shareholder	31-March-2025		31-March-2024	
	No. of shares	In %	No. of shares	In %
Mira Bibi	5,555	26.31%	5,555	26.31%
Mousummi Hossain	5,555	26.31%	5,555	26.31%
Jakir Hossain	5,000	23.69%	5,000	23.69%
Moutusi Hossain	5,000	23.69%	5,000	23.69%

(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
Mira Bibi	Equity	5,555	26.31%	0.00%
Mousummi Hossain	Equity	5,555	26.31%	0.00%
Jakir Hossain	Equity	5,000	23.69%	0.00%
Moutusi Hossain	Equity	5,000	23.69%	0.00%



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(CIN: U70100WB1988PTC044933)
Notes forming part of the Financial Statements

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
Mira Bibi	Equity	5,555	26.31%	8.17%
Mousummi Hossain	Equity	5,555	26.31%	8.17%
Jakir Hossain	Equity	5,000	23.69%	7.35%
Moutusi Hossain	Equity	5,000	23.69%	-23.69%

4 Reserves and Surplus

Particulars	(Rs in '00)	
	31-March-2025	31-March-2024
Statement of Profit and loss		
Balance at the beginning of the year		11,753.00
Add: Profit/(loss) during the year	46,482.07	
Less: Appropriation	14,019.84	65,145.08
Income Tax For Earlier years		30,416.01
Balance at the end of the year		46,482.07
Total	60,501.91	46,482.07

5 Long term borrowings

Particulars	(Rs in '00)	
	31-March-2025	31-March-2024
Unsecured Loans and advances from related parties	12,73,346.92	12,73,346.92
Total	12,73,346.92	12,73,346.92

6 Trade payables

Particulars	(Rs in '00)	
	31-March-2025	31-March-2024
Due to Micro and Small Enterprises	-	-
Due to others	63,614.28	4,23,593.15
Total	63,614.28	4,23,593.15

6.1 Trade Payable ageing schedule as at 31-March-2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Disputed dues- MSME	-	-	63,614.28	-	63,614.28
Disputed dues- Others	-	-	-	-	-
Sub total					63,614.28
MSME - Undue					-
Others - Undue					-
MSME - Unbilled dues					-
Others - Unbilled dues					-
Total					63,614.28



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Notes forming part of the Financial Statements

6.2 Trade Payable ageing schedule as at 31-March-2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-
Others	-	4,23,593.15	-	-	-
Disputed dues- MSME	-	-	-	-	4,23,593.15
Disputed dues- Others	-	-	-	-	-
Sub total	-	-	-	-	-
MSME - Undue					4,23,593.15
Others - Undue					-
MSME - Unbilled dues					-
Others - Unbilled dues					-
Total					4,23,593.15

7 Other current liabilities

Particulars	(Rs in '00)	
	31-March-2025	31-March-2024
Statutory dues		
Advances from customers	10,455.08	7,055.12
Liabilities for Expenses	19,88,033.33	10,91,466.98
	160.80	-
Total	19,98,649.21	10,98,522.10

8 Short term provisions

Particulars	(Rs in '00)	
	31-March-2025	31-March-2024
Provision for income tax		
Provision for others	4,715.50	12,770.50
-Provision for Audit Fees	295.00	295.00
Total	5,010.50	13,065.50



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Name of Assets	Gross Block			Depreciation and Amortization			Net Block	
	As on 01-Apr-22	Addition	Deduction	As on 01-Apr-22	for the year	Deduction	As on 31-Mar-24	As on 31-Mar-23
(i) Property, Plant and Equipment Land Freehold	85,252.70	-	-	-	-	-	85,252.70	85,252.70
Total	85,252.70	-	-	-	-	-	85,252.70	85,252.70
Previous Year	85,252.70	-	-	-	-	-	85,252.70	85,252.70



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10 Inventories

Particulars	(Rs in '00)	
	31-March-2025	31-March-2024
Work-in-progress		
Project Under Development:		
Opening WIP		
Add: Expenditure Incurred During the year	4,64,712.83	1,02,723.69
	3,08,894.18	3,61,989.14
	7,73,607.01	4,64,712.83
	(A)	
Stock-in-trade		
-Land	21,90,173.75	19,69,751.74
	(B)	
Total	29,63,780.76	24,34,464.57

11 Cash and cash equivalents

Particulars	(Rs in '00)	
	31-March-2025	31-March-2024
Cash on hand	981.39	1,606.38
Balances with banks in current accounts	1,76,108.39	2,44,182.28
Total	1,77,089.78	2,45,788.66

12 Short term loans and advances

Particulars	(Rs in '00)	
	31-March-2025	31-March-2024
Advances to suppliers	1,72,000.00	1,05,000.00
Balances with Government Authorities	23,495.80	5,000.00
Total	1,95,495.80	1,10,000.00

13 Other current assets

Particulars	(Rs in '00)	
	31-March-2025	31-March-2024
Security Deposits	613.78	613.78
Total	613.78	613.78

14 Revenue from operations

Particulars	(Rs in '00)	
	31-March-2025	31-March-2024
Sale of Land	73,698.30	94,506.58
Total	73,698.30	94,506.58



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15 Other Income

Particulars	(Rs in '00)	
	31-March-2025	31-March-2024
Interest Income	-	18,143.77
Round Off	-	0.01
Total	-	18,143.78

16 Purchases of stock in trade

Particulars	(Rs in '00)	
	31-March-2025	31-March-2024
Purchase of Land	2,73,226.11	-
Total	2,73,226.11	-

17 Change in Inventories of work in progress and finished goods

Particulars	(Rs in '00)	
	31-March-2025	31-March-2024
Opening Inventories		
Stock-in-trade	19,69,751.74	20,01,380.70
Less: Closing Inventories		
Stock-in-trade	21,90,173.75	19,69,751.74
Total	(2,20,422.01)	31,628.96

18 Other expenses

Particulars	(Rs in '00)	
	31-March-2025	31-March-2024
Auditors' Remuneration	295.00	295.00
Advertisement	-	1,680.00
Power and fuel	780.60	441.20
Professional fees	1,022.80	567.05
Miscellaneous expenses	22.49	-
Bank Charges	12.97	17.07
Filing Fees	-	80.50
Professional Tax	25.00	25.00
Total	2,158.86	3,105.82



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19 Earning per share

Particulars	31-March-2025	31-March-2024
Profit attributable to equity shareholders (Rs in '00)	14,019.84	65,145.08
Weighted average number of Equity Shares	19,443	19,443
Earnings per share basic (Rs)	72.11	335.06
Earnings per share diluted (Rs)	72.11	335.06
Face value per equity share (Rs)	100	100

20 Related Party Disclosure

(i) List of Related Parties

Relationship
Mira Bibi Key Management Personnel
Mousumi Hossain Key Management Personnel
Jakir Hossain Key Management Personnel
Shib Biri Manufacturing Co Private Limited Enterprise over which Management is able to exercise control
Moutusi Hossain Key Management Personnel

(ii) Related Party Transactions

Particulars	Relationship	31-March-2025	31-March-2024
Loan Re-paid - Jakir Hossain	Key Management Personnel	-	3,43,542.17
Loan Taken - Moutusi Hossain	Key Management Personnel	-	1,00,000.00
Shares Alloted - Mira Bibi	Key Management Personnel	-	-
- Mousumi Hossain	Key Management Personnel	-	-
- Moutusi Hossain	Key Management Personnel	-	5,000.00

(iii) Related Party Balances

Particulars	Relationship	31-March-2025	31-March-2024
Unsecured Loans - Mira Bibi	Key Management Personnel	1,19,889.09	1,19,889.09
- Mousumi Hossain	Key Management Personnel	1,52,000.00	1,52,000.00
- Jakir Hossain	Key Management Personnel	6,01,457.83	6,01,457.83
- Shib Biri Manufacturing Co Private Limited	Enterprise over which Management is able to exercise control	3,00,000.00	3,00,000.00
- Moutusi Hossain	Key Management Personnel	1,00,000.00	1,00,000.00



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21 Ratio Analysis

Particulars	Numerator/Denominator	31-March-2025	31-March-2024	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.61	1.82	-11.21%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	15.60	18.84	-17.18%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$	-	-	
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	18.79%	136.49%	-86.23%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	0.03	0.04	-35.92%
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$	-	-	
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$	1.12	-	
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Closing Working Capital}}$	0.06	0.08	-22.88%
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	19.02%	68.93%	-72.40%
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	1.38%	5.81%	-76.20%
(k) Return on investment	$\frac{\text{Return on Investment}}{\text{Total Investment}}$	0.00%	0.00%	

Reasons for Variances

Change in Return on Equity Ratio, Net Profit Ratio and Return on Capital Employed are due to fall in the profit during the year.

Change in Inventory Turnover Ratio is due to the fall in turnover and increase in Average Inventories.

Change in Net Profit Ratio and Return on Capital Employed is mainly due to no interest income during the year.

22 Additional Disclosures as per the Companies Act, 2013

- The Company does not have any transaction with companies struck off under Section 248 of the Companies Act, 2003 or Section 560 of the Companies Act, 1956.
- The title deeds of the immovable properties are held in the name of the Company.
- The Company is not required to incur any CSR expenditure during the year.
- No proceedings have been initiated on or are pending against the company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988 and Rules made thereunder).
- The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.



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- There is no non-compliance with regard to the number of layers of companies prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

- The Company has not surrendered or disclosed any income during the current or previous year in the tax assessments under the Income Tax Act, 1961.

- The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

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- The Company has not advanced or loaned or invested funds to any other person or entity, including foreign entity (Intermediary) with the understanding that the Intermediary shall :

a) directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

- The Company has not received any fund from any person(s) or entity(s), 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 person or entity identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

- There has been no instances of registration of charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

23 Subsequent Events

There are no reportable subsequent events.

24 Deferred Tax Asset

Deferred Tax Assets amounting to Rs in hundred 19,698.34 (P.Y. Rs.17,879.71) has not been recognised as there is no virtual certainty for its realisation.

25 Long Term or Retirement benefit

At present the company does not provide any long term or retirement benefit as the said is not applicable to the company.

26 AS-17 - Segment Reporting

There is no reportable segment as per AS-17

27 Contingent Assets or Liabilities

There are no contingent assets and contingent liabilities in terms of AS-29 as on 31-03-2023

28 Small and Medium Sized Company

The Company is a small and medium- sized company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under section 133 of The Companies Act, 2013 (Act 18 of 2013). Accordingly the company has complied with the accounting standards as applicable to an SMC.

29 Intimation from MSME Vendors

The company has not received intimation from vendors regarding their status under Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures relating to their outstanding amount and interest have not been made.



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30 Impairment

In terms of AS-28, in the opinion of the management none of the assets have impaired in value as shown in books.

31 Regrouping

The company has reclassified/regrouped/rearranged previous year figures to confirm to this year's classification wherever necessary.

As per our report of even date
For V. N. PUROHIT & CO.
Chartered Accountants
Firm's Registration No. 304040E



CA. Harsh Vardhan Bhardwaj
Partner
Membership No. 067993
Place: Kolkata
Date : The 05th day of September, 2025

For and on behalf of the Board of
(FORMERLY KNOWN AS CALCUTTA UROLOGY

Mousumi Hossain
Director
DIN: 08497619

Mira Bibi
Director
DIN: 08497618

Moutusi Hussain
Director
DIN: 10200674