

LUCKY KEY REAL ESTATE PRIVATE LIMITED
CIN: U70109WB2022PTC253137
Holding No. 57/3, School Danga Road, Rampur, Monohartala,
Bankura - 722101

Rupees in '000

BALANCE SHEET AS AT 31ST MARCH 2025

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
		Rs.	Rs.
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	600	600
(b) Reserves and Surplus	4	6,408	5,997
(2) Non-current liabilities			
(a) Long-term Borrowings	5	-	4,000
(b) Other Long-term Liabilities	6	-	-
(c) Long-term-Provision	7	-	-
(d) Deferred Tax Liabilities	15	-	-
(3) Current liabilities			
(a) Short Term Borrowings	8	-	-
(a) Trade Payable	9	29,032	5,526
(b) Other Current Liabilities	10	29,098	4,568
(c) Short-term-Provision	11	565	716
TOTAL		65,703	21,408
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and equipment	12	24	33
(b) Intangible Assets	12	-	-
(c) Capital Work-in-progress	12	-	-
(d) Non-Current Investment	13	8,395	8,395
(e) Long-Term loans and Advances	14	-	-
(f) Defferred Tax Assets	15	0	0
(2) Current assets			
(a) Current Investments	16	-	-
(b) Inventories	17	49,393	216
(c) Trade Receivables	18	-	1,824
(d) Cash and Cash Equivalents	19	2,980	8,283
(e) Short Term Loans and Advances	20	4,410	2,137
(f) Other Current Assets	21	500	520
TOTAL		65,703	21,408
Overview & Summary of Significant Accounting Policies		1-2	
The accompanying Notes 1 to 35 form an integral part of the Financial Statements			

As per our report of even date attached
For Sandip Ray & Associates
Chartered Accountants
FRN: 333588E

For and on behalf of the Board

CA Sandip Ray
Proprietor
Membership No: 053188
Place: Kolkata
Dated: 11th Day of September, 2025
UDIN: 25053188BMIMVK9196

Sulogana Datta
Director
DIN: 09576899

BA 207, Salt Lake City
Sector 1
Kolkata - 700 064

Ananta Kumar Datta
Director
DIN: 09576897

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

Particulars		Note No.	For the year ended 31.03.2025	For the year ended 31.03.2024
			Rs.	Rs.
I	Income:			
I	Revenue from Operation	22	19,908	50,943
II	Other Income	23	-	11
III	Total Income (I + II)		19,908	50,955
	Expenses:			
	Cost of Material Consumed	24	65,644	43,720
	Changes in Work In Progress/ Finished Goods	25	-49,177	-22
	Employee Benefit Expenses	26	392	801
	Finance Costs	27	0	1
	Depreciation & Amortization Expense	12	-	10
	Other Expenses	28	72	828
IV	Total Expenses		16,931	45,338
V	Profit before exceptional and extraordinary items and tax (III - IV)		2,977	5,617
VI	Add/(Less): Exceptional items		-	-
VII	Profit before extraordinary items and tax (V - VI)		2,977	5,617
VIII	Add/(Less): Extraordinary items		-	-
IX	Profit before tax (VII- VIII)		2,977	5,617
	Tax expense / (benefit):			
X	(1) Current tax		-	716
	(2) Tax of earlier years		-	-
	(3) Deferred tax		-	-0
XI	Profit (Loss) for the period from continuing operations (VII-VIII)		2,977	4,901
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit (Loss) for the period (XI + XIV)		2,977	4,901
	Earnings per equity share:			
XVI	(1) Basic		28.00	81.68
	(2) Diluted		28.00	81.68
Overview & Summary of Significant Accounting Policies		1-2		
The accompanying Notes 1 to 35 form an integral part of the Financial Statements				

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1 OVERVIEW

Lucky Key Real Estate Private Limited ("the Company") was incorporated on 19th April, 2022 and engage in the business of Construction of Residential and Commercial Complex.

2 SIGNIFICANT ACCOUNTING POLICIES

A Basis of preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956. The financial statements have been prepared on accrual and going concern basis under the historical cost convention and comply in all material respects with the mandatory Accounting Standards issued by the ICAI

Accounting policies not specifically referred to otherwise be are consistent and in consonance with generally accepted accounting principles and are those used in the previous year.

B Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

C Fixed Assets

Fixed Assets are stated at cost net of irrecoverable taxes less accumulated depreciation and impairment loss, if any.

D Depreciation and Amortisation

Depreciation of Fixed Assets is provided to the extent of depreciable amount on straight line method at the rates and in the manner prescribed in Schedule II to the Companies Act, 2013 over their useful life.

E Investments

Long Term/ Non-Current Investments are valued at cost. Provision is made to recognize a decline, other than temporary, in the opinion of the management.

F Provision for Current and Deferred Tax

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961. Deferred Tax resulting from "timing differences" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred Tax Asset is recognized and carried forward only to the extent that there is a virtual certainty that the asset will be realised in future. Deferred tax assets are recognised only if there is reasonable certainty that they will be realised and reviewed for the appropriateness of their respective carrying values at each balance sheet date.

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Rupees in '000

3: SHARE CAPITAL

Particulars	As at 31.03.2025		As at 31.03.2024	
	Number	Rs.	Number	Rs.
(a) Authorised Equity shares of Rs. 10 each with voting rights	1,00,000	1,000	1,00,000	1,000
(b) Issued, Subscribed and fully paid up Equity shares of Rs. 10 each with voting rights	60,000	600	60,000	600
Total	60,000	600	60,000	600

(c) Terms/rights attached to equity shares:

The Company has only one class of equity shares having a par value of Rs.10 per share. Each equity shares holder is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders. The equity shareholders of the company are entitled to get the dividend as and when proposed by the Board of Directors and approved by shareholders in the ensuing Annual General Meeting.

(d) The reconciliation of the number of shares is set out below:

Particulars	As at 31.03.2025		As at 31.03.2024	
	Number	Rs.	Number	Rs.
Equity Shares at the beginning of the year	60,000	600	60,000	600
Add : Shares Issued during the year	-	-	-	-
Equity Shares at the end of the year	60,000	600	60,000	600

(e) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31.03.2025		As at 31.03.2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
1. Sulogna Datta	20000	33.33	20000	33.33
2. Manika Dutta				
3. Ananta Kumar Datta	20000	33.33	20000	33.33

(f) Details of shares held by promoters:

Promoter's Name	Particulars	Current Year			
		Share at beginning		Share at end	
		Number of shares	% of Holding	Number of shares	% of Holding
1. Sulogna Datta	Equiry Shares [NV : 10]	-	33.33	20,000	33.33
2. Manika Dutta	Equiry Shares [NV : 10]				
3. Ananta Kumar Datta	Equiry Shares [NV : 10]	-	33.33	20,000	33.33

Promoter's Name	Particulars	Previous Year			
		Share at beginning		Share at end	
		Number of shares	% of Holding	Number of shares	% of Holding
1. Sulogna Datta	Equiry Shares [NV : 10]	-	33.33	-	33.33
2. Manika Dutta					
3. Ananta Kumar Datta	Equiry Shares [NV : 10]	-	33.33	-	33.33

4: RESERVES & SURPLUS

Rupees in '000

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
a) Securities Premium		
Opening balance	-	-
Add: Addition during the year	-	-
Closing balance	-	-
b) Profit & Loss A/c		
Opening balance	5,997	1,096
Add: Profit / (Loss) for the year	1,680	4,901
Less: Earlier Year Taxes	1,269	-
Closing balance	6,408	5,997
Total	6,408	5,997

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Rupees in '000

5: LONG-TERM BORROWINGS

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Unsecured Loan		
Loan from Director	-	4,000
Total	-	4,000

6: OTHER LONG-TERM LIABILITIES

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Loan From Bank or any Other Institution	-	-
Total	-	-

7: LONG-TERM-PROVISION

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Other Provision	-	-
Total	-	-

8: SHORT TERM BORROWINGS

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Short Term Borrowings	-	-
Total	-	-

9: TRADE PAYABLE

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Sundry Creditor	29,032	5,526
Total	29,032	5,526

Current Year		Trade Payable				
Sl. No.	Particulars	Outstanding for following periods from due date of payment				
		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i	MSME	-	-	-	-	-
ii	Others	29,032	-	-	-	29,032
iii	Disputed Dues - MSME	-	-	-	-	-
iv	Disputed Dues - Others	-	-	-	-	-
	Total	29,032	-	-	-	29,032

Previous Year		Trade Payable				
Sl. No.	Particulars	Outstanding for following periods from due date of payment				
		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i	MSME	-	-	-	-	-
ii	Others	5,526	-	-	-	55,32,007
iii	Disputed Dues - MSME	-	-	-	-	-
iv	Disputed Dues - Others	-	-	-	-	-
	Total	5,526	-	-	-	55,32,007

10: OTHER CURRENT LIABILITIES

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Statutory Dues		
GST Payable	70	1
TDS Payable	-	104
Other Payables		
Audit Fees Payable	30	5
Other Payable	-	550
Advances from Customer	28,998	3,908
Total	29,098	4,568

11: SHORT-TERM-PROVISION

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Provision for Income Tax	565	716
Total	565	716

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

12: PROPERTY, PLANT AND EQUIPMENT

Figures in Rs. '000

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NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Rupees in '000

13: NON-CURRENT INVESTMENT

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Investment in Land	8,395	8,395
Total	8,395	8,395

14: LONG-TERM LOANS & ADVANCES

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Deposit With Land Owners		
Amola	-	-
Swabhumi	-	-
Total	-	-

15: DEFERRED TAX ASSETS

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Opening Balance	0	0
Add : During the year	-	-
Total	0	0

16: CURRENT INVESTMENTS

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Short - Term Investment	-	-
Total	-	-

17: INVENTORIES

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Closing Stocks	49,393	216
Total	49,393	216

18: TRADE RECEIVABLES

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Trade receivables outstanding for a period less than six months from the date they are due for payment	-	1,824
Unsecured, considered good Outstanding for more than six months	-	-
Total	-	1,824

19: CASH & CASH EQUIVALENTS

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Balance with Banks		
HDFC Bank	1,719	7,121
Cash in Hand	1,261	1,162
Total	2,980	8,283

20: SHORT TERM LOANS & ADVANCES

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Advance for Land	4,410	1,400
Advance to Supplier	-	520
Advance to Others	-	217
Total	4,410	2,137

21: OTHER CURRENT ASSETS

Particulars	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.
Advance Tax	500	418
Balance with Statutory / Government Authorities	-	102
Total	500	520

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Rupees in '000

22: REVENUE FROM OPERATION

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Revenue from Operation	19,908	50,943
Total	19,908	50,943

23: OTHER INCOME

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Discount Received	-	11
Intrest on IT Refund	-	0
Total	-	11

24: Cost of Material consumed

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Purchase	21,403	26,428
Direct Expenses	44,241	17,292
Total	65,644	43,720

25: CHANGES IN INVENTORIES OF STOCK IN TRADE/Work in Progress

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Opening balance	216	193
Closing Balance	49,393	216
Total	-49,177	-22

26: EMPLOYEE BENEFIT EXPENSES

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Directors Remuneration		600
Salaries & Bonus	392	201
Total	392	801

27: FINANCE COSTS

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Bank Charges	0	1
Total	0	1

28: OTHER EXPENSES

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
	Rs.	Rs.
Auditor Remuneration	25	5
Advertisement		182
Donation & Subscription		29
Entertainment Expenses		12
General Expenses	47	16
Printing & Stationery		2
Office Expenses		92
Puja Expenses		13
Round Off		0
Travelling		86
Trade License		7
Repairs & Maintenance		55
Power & Fuel		113
Bhoomi Pujan Celebration		140
Professional Fees		75
Total	72	828