

BHUMILAXMI VANIJYA PRIVATE LIMITED

Balance Sheet as at 31st March, 2025

(Amount in Rs.)

Particulars	Note No.	As on 31st March, 2025	As on 31st March, 2024
I. EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share capital	2.1	31,43,000.00	31,43,000.00
(b) Reserves and surplus	2.2	18,07,33,472.30	16,74,05,354.06
(c) Money received against share warrants			
2 Share application money pending allotment			
3 Non-current liabilities			
(a) Long-term borrowings	2.3	-	-
(b) Deferred tax liabilities (Net)			
(c) Other Long term liabilities			
(d) Long-term provisions			
4 Current liabilities			
(a) Short-term borrowings	2.4	6,91,28,771.00	8,41,62,768.00
(b) Trade payables		20,20,000.00	-
(c) Other current liabilities	2.5	4,17,07,808.00	96,32,692.00
(d) Short-term provisions	2.6	44,82,600.00	44,92,930.00
TOTAL		30,12,15,651.30	26,88,36,744.06
II. ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment			
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	2.7	20,91,300	20,91,300
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances			
(e) Other non-current assets			
2 Current assets			
(a) Current investments			
(b) Inventories	2.8	23,98,87,814.38	14,65,00,077.84
(c) Trade receivables	2.9	-	-
(d) Cash and cash equivalents	2.10	1,87,98,536.92	3,97,86,552.06
(e) Short-term loans and advances	2.11	4,04,38,000.00	8,02,95,700.16
(f) Other current assets	2.12	-	1,63,114.00
TOTAL		30,12,15,651.30	26,88,36,744.06

The Significant accounting policies and notes to accounts referred to above form an integral part of the Financial statement.

As per our report of even date attached.

FOR GOURAV AGGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN:016152C

On behalf of the Board of Directors

GOURAV AGGARWAL
MEMBERSHIP NO. : 520036
UDIN: 25520036BMJLEZ6664
Place : SRI GANGANAGAR
Dated : 26-08-2025



Surendra Kumar Yadav
Director
DIN: 7135283

Sunil Goyal
Director
DIN: 6603253

BHUMILAXMI VANIJYA PRIVATE LIMITED
Statement of Profit and Loss for the year ended 31st March, 2025

(Amount in Rs.)

Particulars		Note No.	For the year ended 31 st March, 2025	For the year ended 31 st March, 2024
I.	Revenue From Operations	2.13	6,76,50,610.00	5,80,69,512.00
II.	Other Income	2.14	-	16,31,138.00
III.	Total Revenue (I + II)		6,76,50,610.00	5,97,00,650.00
IV.	Expenses:			
	Purchases of Stock-in-Trade	2.15	13,87,03,617.96	12,58,80,698.84
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	2.16	(9,33,87,736.54)	(8,79,16,132.00)
	Employee Benefits Expenses	2.17	6,61,760.00	2,40,000.00
	Finance Cost	2.18	38,58,399.00	42,27,646.00
	Other Expenses	2.19	3,848.34	11,28,484.50
	Total Expenses		4,98,39,888.77	4,35,60,697.34
V.	Profit Before Tax (III- IV)		1,78,10,721.24	1,61,39,952.66
VI	Tax Expense:			
	(1) Current Tax	2.20	44,82,600.00	44,92,930.00
VII	Profit (Loss) for the Period (V - VI)		1,33,28,121.24	1,16,47,022.66
VIII	Earnings per Equity Share:			
	Basic		42.41	37.06

The Significant accounting policies and notes to accounts referred to above form an integral part of the Financial statement.

As per our report of even date attached.

FOR GOURAV AGGARWAL & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN:016152C

On behalf of the Board of Directors

GOURAV AGGARWAL
 MEMBERSHIP NO. : 520036
 UDIN: 25520036BMJLEZ6664
 Place : SRI GANGANAGAR
 Dated : 26-08-2025



Surendra Kumar Yadav
 Director
 DIN: 7135283

Sunil Goyal
 Director
 DIN: 6603253

BHUMILAXMI VANIJYA PRIVATE LIMITED
NOTES FOR THE YEAR

Note 2.1

SHARE CAPITAL

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	Number	Amount(Rs.)	Number	Amount(Rs.)
<u>Authorised</u> Equity Shares of ` 10/- each	3,20,000	32,00,000	3,20,000	32,00,000
<u>Issued</u> Equity Shares of ` 10/- each	3,14,300	31,43,000	3,14,300	31,43,000
<u>Subscribed & Paid up</u> Equity Shares of ` 10/- each fully paid up	3,14,300	31,43,000	3,14,300	31,43,000
Total	3,14,300	31,43,000	3,14,300	31,43,000

a) Reconciliation of Shares outstanding at the beginning and at the end of the reporting period

Equity Shares

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	Number	Amount(Rs.)	Number	Amount(Rs.)
Shares outstanding at the beginning of the year	3,14,300	31,43,000.00	3,14,300	31,43,000.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	3,14,300	31,43,000.00	3,14,300	31,43,000.00

b) Rights, preferences and restrictions attached to Equity shares

The company has one class of equity shares having a par value of Rs.10/- per share. 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 Share Holders in ensuring Annual General Meeting except in case of interim dividend in the event of liquidation, the equity share holders are eligible to receive the remaining assets of the company after distribution of all preferential amounts in proportion to their share holding.

c) Details of shareholders holding more than 5% shares in the company

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
ADITYA SHAH	1,05,000	33.41%	1,05,000	33.41%
ISHITA SHAH	1,05,000	33.41%	1,05,000	33.41%
KRISH SHAH	1,04,300	33.18%	1,04,300	33.18%

The Company has only one class of shares referred to as equity shares having a par value of ` 10/-. Each holder of equity shares is entitled to one vote per share.



BHUMILAXMI VANIJYA PRIVATE LIMITED

NOTES FOR THE YEAR

Note 2.2

RESERVE AND SURPLUS

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
(a) Securities Premium Account		
Opening Balance	14,91,07,000.00	14,91,07,000.00
Add: During the Year	-	-
Closing Balance	14,91,07,000.00	14,91,07,000.00
(b) Surplus		
Opening balance	1,82,98,354.06	66,91,051.40
(+) Net Profit/(Net Loss) For the current year	1,33,28,121.24	1,16,47,022.66
Less: Interest on Income Tax (AY 2023-24)	(3.00)	(39,720.00)
Closing Balance	3,16,26,472.29	1,82,98,354.06
Total	18,07,33,472.30	16,74,05,354.06

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
<u>Other Loans & Advances</u>	-	-
Total	-	-

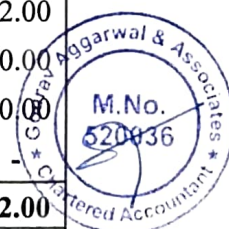
Note:2.4 Short Term Borrowings

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
<u>Unsecured Loan From Others</u>		
Recyclewala Films Pvt. Ltd	4,57,66,300.00	4,47,27,399.00
Sidhi Vinayak Home Township Pvt. Ltd	2,03,62,471.00	3,94,35,369.00
Ridhi Sidhi Mall & Multiplexes Pvt. Ltd	30,00,000.00	-
Total	6,91,28,771.00	8,41,62,768.00

Note 2.5

OTHER CURRENT LIABILITIES

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
<u>Other Payable</u>		
Advance Against Plot	54,15,000.00	89,96,002.00
Liability for Statutory Dues	3,85,111.00	5,20,610.00
Liability for Expenses	1,16,080.00	1,16,080.00
Little Town Films Developers LLP	3,57,91,617.00	-
Total	4,17,07,808.00	96,32,692.00



BHUMILAXMI VANIJYA PRIVATE LIMITED
NOTES FOR THE YEAR

Note 2.6

SHORT TERM PROVISIONS

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
Provison for Tax Income Tax	44,82,600.00	44,92,930
Total	44,82,600	44,92,930

Note 2.7

NON CURRENT INVESTMENTS

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
Unquoted Trade Investment - At Cost	20,91,300.00	20,91,300.00
Total	20,91,300.00	20,91,300.00

Note 2.8

INVENTORIES

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
Closing Stock	23,98,87,814.38	14,65,00,078
Total	23,98,87,814.38	14,65,00,078

Note 2.9

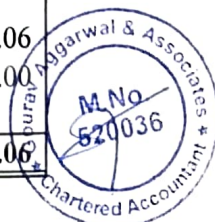
TRADE RECEIVABLES

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
Secured Considered Good		
Un Secured Considered Good	-	-
Doubtful		
Total	-	-

Note 2.10

CASH AND CASH EQUIVALENTS

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
(a) Balances with banks in Current Account State Bank of Patiala	1,74,79,412.92	3,94,67,428.06
(b) Cash in hand (As Certified by Director)	13,19,124.00	3,19,124.00
Total	1,87,98,536.92	3,97,86,552.06



BHUMILAXMI VANIJYA PRIVATE LIMITED
NOTES FOR THE YEAR

Note 2.11

SHORT TERM LOANS AND ADVANCES

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
<u>Others</u>		
- Body Corporate	-	27,73,651.16
- Others	3,94,38,000.00	7,75,22,049.00
(Unsecured, considered good)		
Advance Income Tax	10,00,000.00	-
Total	4,04,38,000.00	8,02,95,700.16

Note 2.12

OTHER CURRENT ASSETS

Particulars	As at 31st March, 2025	As at 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
Tax Deducted At Sources	-	1,63,114
Total	-	1,63,114

Note 2.13

Income From Revenue Operations

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
Sale of Plot	6,76,50,610.00	5,80,69,512.00
Total	6,76,50,610.00	5,80,69,512.00

Note 2.14

OTHER INCOME

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
<u>Other Revenue Operations</u>		
Interest on Loan	-	16,31,138.00
Interest on Income Tax Refund	-	-
Total	-	16,31,138.00



BHUMILAXMI VANIJYA PRIVATE LIMITED**NOTES FOR THE YEAR****Note 2.15****PURCHASE**

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
Purchase	8,93,37,712.00	7,63,59,379
Development Expenses	4,93,65,905.96	4,95,21,320
Total	13,87,03,617.96	12,58,80,698.84

Note 2.16**CHANGE IN INVENTORIES**

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
Opening Stock	14,65,00,077.84	5,85,83,945.84
Closing Stock	23,98,87,814.38	14,65,00,077.84
Total	(9,33,87,736.54)	(8,79,16,132)

Note 2.17**EMPLOYEE BENEFITS EXPENSES**

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
Salary	6,61,760.00	2,40,000.00
Total	6,61,760.00	2,40,000.00

Note 2.18**FINANCE EXPENSES**

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
Interest Expense	38,58,399.00	42,27,646.00
Total	38,58,399.00	42,27,646.00

Note 2.19**OTHER EXPENSES**

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Amount(Rs.)	Amount(Rs.)
Auditor's Remuneration	-	-
Bank Charges	3,848.34	6,157.50
Conveyance Expenses	-	-
Professional Charges	-	-
Office Expenses	-	1,05,300.00
ROC Fee	-	-
UIT Expenses	-	10,17,027.00
Total	3,848.34	11,28,484.50

