

GANGA BUILDERS LIMITED

CIN: U45209WB1982PLC035392

F3/313 & 314, Sreema Complx, 2nd Floor, B.B.T. Road, Jalkal, Maheshtala, Kolkata -700141

E-mail ID : gangabuilders82@gmail.com

May 30, 2025

The Calcutta Stock Exchange Limited

7, Lyons Range, Dalhousie,
Kolkata-700001, West Bengal

Dear Sir,

Subject: Outcome of Board Meeting of Ganga Builders Limited ("the Company") dated May 30, 2025.

Pursuant to the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on May 30, 2025, has inter-alia, considered and approved the following matters:

1. The Audited Financial Results (Standalone) for the quarter and year ended March 31, 2025.
2. Auditor's Report (Standalone) issued by the Statutory Auditors pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further, in compliance with regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed the Audited Financial Results (Standalone) for the quarter and year ended March 31, 2025 & Auditor's Report issued by Statutory Auditors.

The Board Meeting commenced at 06:10 P.M. and concluded at 06:45 P.M.

Kindly take the above on your record.

Thanking you.

Yours faithfully,

For **GANGA BUILDERS LIMITED**

MALAY
KUMAR
PAUL

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(MALAY KUMAR PAUL)

Director

DIN: 03639212



INDEPENDENT AUDITOR'S REPORT

To Board of Directors of
Ganga Builders Limited
(CIN: 45209WB1982PLC035392)

Report on audit of Standalone Financial Results Opinion

and Conclusion

We have (a) audited the accompanying financial results for the year ended March 31, 2025 (b) reviewed the financial results for the Quarter ended March 31, 2025 (refer para 9 of the 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Financial Results for the Quarter and Year Ended March 31, 2025" of Ganga Builders Limited being submitted by the company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the listing regulations; and
- (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit including other comprehensive income and other financial information of the Company for the year ended March 31, 2025.

b) Conclusion on Unaudited Standalone Financial Results for the Quarter ended March 31, 2025

With respect to the Financial Results for the Quarter ended March 31, 2025, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the Quarter ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Standalone Financial Results for the Quarter ended March 31, 2025

1. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Statement

2. These financial results have been prepared on the basis of the annual financial statements. The company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/ (loss) and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the listing regulations. The Board of Directors of the company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of financial results by the Board of Directors of the Company as aforesaid.
3. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.
4. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Financial Results

a) Audit of the Standalone Financial Results for the year ended March 31, 2025

5. Our objectives are to obtain reasonable assurance about whether the financial results 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 not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.
6. As part of an audit in accordance with the 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 results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our

opinion. Our conclusions are based on the audit evidences 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 financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
7. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including 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 wherever applicable, related safeguards.

b) Review of the Financial Standalone Results for the Quarter ended March 31, 2025

8. We conducted our review of the Financial Results for the Quarter ended March 31, 2025, in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all

significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Other Matters

9. The financial results include the results for the Quarter ended March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the quarter of the financial year. Also, the figures upto the end of the quarter had only been reviewed and not subjected to audit.

For Mahesh Kamlesh & Associates
Chartered Accountants

MAHESH
AGARWAL

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Date: 2025.05.30 18:38:56
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Mahesh Aggarwal
Prop
Membership No. 086745

UDIN: 25086745BMUAMW2255

Date: 30th May, 2025

Place: Greater Noida

GANGA BUILDERS LIMITED

(CIN : U45209WB1982PLC035392)

F3/313 & 314, Sreema Complex, 2nd Floor, Budge Budge Trunk Road, Jalkal, Maheshtala, Kolkata - 700 141

Email: gangabuilders82@gmail.com


AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2025 (Audited)	31-12-2024 (Unaudited)	31-03-2024 (Audited)	31-03-2025 (Audited)	31-03-2024 (Audited)
(Rs. in Lakhs)						
1	Income From Operations					
	(a) Net Sales / Income from Operations (Net of Excise Duty)	32.046	20.300	0.042	57.451	0.042
	(b) Other Operating Income	1.842	0.990	0.443	4.272	1.230
	Total Income from Operations	33.888	21.290	0.484	61.723	1.272
2	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work- in-progress and stock-in-trade	28.080	20.160	0.050	53.295	0.050
	(d) Employee benefits expense	0.606	0.430	0.158	1.624	0.632
	(e) Depreciation and amortisation expense	0.002	-	0.002	0.002	0.002
	(f) Finance Cost	-	-	-	-	-
	(g) Other expenses	0.705	0.122	0.191	6.425	0.432
	Total Expenses	29.393	20.712	0.402	61.346	1.117
3	Profit / (Loss) from Operations before other income, finance costs and exceptional items (1-2)	4.495	0.578	0.082	0.377	0.155
4	Other Income	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3-4)	4.495	0.578	0.082	0.377	0.155
6	Finance Costs	-	-	-	-	-
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	4.495	0.578	0.082	0.377	0.155
8	Exceptional Items	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7-8)	4.495	0.578	0.082	0.377	0.155
10	Tax Expense	-	-	0.036	0.118	0.036
11	Net Profit / (Loss) from ordinary activities after tax (9- 10)	4.495	0.578	0.046	0.259	0.119
12	Extraordinary items (net of tax Rs. Nil Lakhs)	-	-	-	-	-
13	Net Profit / (Loss) for the period (11-12)	4.495	0.578	0.046	0.259	0.119
14	Share of Profit / (loss) of associates	-	-	-	-	-
15	Minority Interest	-	-	-	-	-
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13-14-15)	4.495	0.578	0.046	0.259	0.119
17	Other Comprehensive Income	-	-	-	-	-
18	Total Comprehensive Income	4.495	0.578	0.046	0.259	0.119
19	Paid-up Equity Share Capital (Face Value of Rs.10/- per Share)	64.00	64.00	64.00	64.00	64.00
20	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	943.392	943.273
21.i	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised)					
	(a) Basic	0.702	0.090	-	0.040	0.019
	(b) Diluted	0.702	0.090	-	0.040	0.019



21.ii	Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised)					
	(a) Basic	0.702	0.090	-	0.040	0.019
	(b) Diluted	0.702	0.090	-	0.040	0.019

Notes:

1	The above audited standalone financial results for the quarter and year ended 31 March 2025 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th May, 2025.
2	Figures for the quarter ended 31 March, 2025 and corresponding quarter ended in the previous year as reported in these standalone financial results are the balancing figures in respect of the full financial year and the published year-to-date figures up to the end of third quarter of the relevant financial year. Also the figures upto the end of third quarter had only been reviewed and not subjected to audit.
3	The standalone financial results of the Company for the quarter and year ended 31st March, 2025 have been audited by the Statutory Auditors.
4	The Statutory Auditors of the Company have conducted audit of these financial results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and have issued Audit Report with unmodified opinion
5	Previous Period / Year figures have been regrouped/reclassified to make them comparable with those of Current Period / Year.
	<div> <div>Place: Kolkata Date: 30th May, 2025</div> <div> <p>For Ganga Builders Limited</p>  <p><i>Surojit Mondal</i> (Surojit Mondal) Director (DIN: 09737859)</p> </div> </div>

GANGA BUILDERS LIMITED			
(CIN : U45209WB1982PLC035392)			
AUDITED STATEMENTS OF ASSETS AND LIABILITIES			
		(Rs. In Lacs)	
Sr. No.	Particulars	As at 31-03-2025	As at 31-03-2024
		Audited	Audited
A)	Assets		
1)	Non Current Assets		
	a) Fixed Assets	0.01	0.01
	b) Goodwill on consolidation	-	-
	c) Non-current investments	30.00	30.00
	d) Long term loans and advances	-	-
	e) Other Non current assets	-	-
	Sub Total-Non Current Assets	30.01	30.01
2)	Current Assets		
	a) Current Investments	-	-
	b) Inventories	864.19	917.49
	c) Trade receivables	-	-
	d) Cash and Cash equivalents	3.91	2.66
	e) Short term loans and advances	101.76	57.22
	f) Other current assets	8.62	0.10
	Sub Total-Total Current Assets	978.48	977.47
	Total Assets	1,008.49	1,007.48
B)	Equity and Liabilities		
1)	Shareholders Fund		
	a) Share Capital	64.00	64.00
	b) Reserves and Surplus	943.77	943.39
	Sub Total- Shareholders Fund	1,007.77	1,007.39
2)	Non-Current Liabilities		
	a) Long term borrowings	-	-
	b) Other Long term Liabilities	-	-
	c) Long term provisions	-	-
	Sub Total- Non Current Liabilities	-	-
3)	Current Liabilities		
	a) Short term borrowings	-	-
	b) Trade payables	0.68	-
	c) Other current Liabilities	0.04	0.09
	d) Other short term provisions	-	-
	Sub Total-Current Liabilities	0.72	0.09
	Total -Equity and Liabilities	1,008.49	1,007.48

For Ganga Builders Limited



Surojit Mondal
(Surojit Mondal)
Director
(DIN: 09737859)

Place: Kolkata

Date: 30th May, 2025

GANGA BUILDERS LIMITED

(CIN : U45209WB1982PLC035392)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

(Rs. in Lakhs)

PARTICULARS		As at 31 March, 2025	As at 31 March, 2024
A. <u>Cash Flow from Operating Activities</u>			
Net Profit/(Loss) before tax		0.50	0.15
Add : Depreciation		0.00	0.00
Add: Interest Expenses		-	-
Add : Loss on sale of Investments		-	-
Less :Interest Income		(0.85)	-
Operating Profit before Working Capital Changes		(0.35)	0.16
Adjustment for :			
Non Current Financial Assets		-	-
Other Non Current Assets		-	-
Inventories		53.30	0.05
Trade Receivable		(8.30)	-
Other Current Assets		-	-
Loans and Advances		-	-
Trade payable and other Liabilities		-	-
Other Financial Liabilities		-	-
Other Current Liabilities		0.63	-
Net Cash inflow from/(outflow) from operating activities		45.28	0.21
B. <u>Cash Flow from Investing Activities</u>			
Sale Proceeds from Fixed Assets		-	-
Sale Proceeds from Investments		-	-
Interest Received		0.85	-
Loans Given		(44.77)	-
Fixed Assets Purchase		-	-
Income Tax Paid		(0.12)	(0.01)
Net Cash inflow from/(outflow) from Investing Activities		(44.04)	(0.01)
C. <u>Cash Flow from Financing Activities</u>			
Proceeds from Borrowing		-	-
Interest paid		-	-
Dividend Paid		-	-
Net Cash inflow from/(outflow) from Financing Activities		-	-
Net Increase /(decrease) in cash and Cash Equivalents		1.24	0.20
Opening Cash and Cash Equivalents			
Cash in Hand		2.19	2.30
Bank balances		0.47	0.16
Total		2.66	2.46
Closing Cash and Cash Equivalents			
Cash in Hand		3.46	2.19
Bank balances		0.44	0.47
Total		3.90	2.66

For Ganga Builders Limited

(Surojit Mondal)

Director

(DIN: 09737859)



Place: Kolkata

Date: 30th May, 2025