

INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED ANNUAL FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To,
The Board of Directors,
B-Right Realestate Limited,
702, 7th Floor, Shah Trade Centre,
Rani Sati Marg, Malad East,
Mumbai,
Maharashtra, India, 400097

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of B-Right Realestate Limited, (the "Holding Company"), its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), its associates company for the half year ended 31 March 2025 and for the period from 1 April 2024 to 31 March 2025 (the "Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements of the Subsidiary Company and the Associates Company, the statement:

- (i) Include the financial results of B-right realestate Limited (Holding Company), 3 Subsidiaries, 22 Step down Subsidiaries, and 1 Associate
- (ii) Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) Give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit/loss and other comprehensive income and other financial information of the Group for the year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAS) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, and its associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these

requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These half yearly financial results as well as the year-to-date consolidated financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associate in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates 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 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 consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated 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 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 consolidated financial results.

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 consolidated financial results, 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 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 the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the 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 the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities 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 consolidated financial results 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 Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.

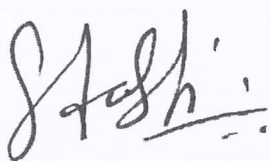
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

1. The Accompanying Statements Includes all Audited/Unaudited Financial Statements and Other Audited/Unaudited Financial Information in Respect Of:
 - 3 Subsidiaries, 22 Step down Subsidiaries, 1 Associate, whose financial statement and other financial information reflect total assets of Rs.16756.6 Lakhs as at March 31, 2025 and total Revenue of Rs.6176.86 Lakhs and Rs.9717.06 Lakhs, Total Net Profit after tax Rs. 453.22 Lakhs, and Rs.496.27 Lakhs, total Comprehensive loss of Rs.453.22 Lakhs, and Rs.496.27 Lakhs, for the half yearly and the year ended on that date respectively and net cash of Rs.508.33 Lakhs, for year ended March, 31 2025.
2. Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results certified by the Board of Directors.
3. The Financial Results include the results for the half year ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year of the current financial year which were subject to limited review by us.

For JMMK & Co.
(Earlier known as JMK & Co)
Chartered Accountants
ICAI Firm Reg. No.:- 120459W



CA Jitendra Doshi
Partner
Membership No. 151274
UDIN: 25151274BMJILI5503

Place: Mumbai
Date: 30, May 2025

B-RIGHT REALESTATE LIMITED

CIN : L70100MH2007PLC282631

Statement of Consolidated Assets and Liabilities as at 31st March, 2025

Particulars	Year Ended 31st March 2025 (Amount in Lakhs)	Year Ended 31st March 2024 (Amount in Lakhs)
I. EQUITY AND LIABILITIES		
(1) Shareholder's funds		
(a) Share capital	1,033.12	1,033.12
(b) Surplus	13,090.71	12,921.50
(c) Money received against share warrants		
(2) Miniority Interest	421.81	401.33
(3) Share Application Pending Allotment	-	-
(4) Non-current liabilities		
(a) Long-term borrowings	3,755.73	4,295.99
(b) Deferred tax liability (net)	43.14	43.19
(c) Other Long term liabilities	8.10	8.10
(d) Long term provision	-	-
(5) Current liabilities		
(a) Short term borrowings	4,081.17	11,113.49
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,661.96	52.12
(c) Other current liabilities	8,354.12	14,297.12
(d) Short-term provisions	703.28	330.02
Total	33,153.14	44,495.97
II.Assets		
(1) Non-current assets		
(a) Property, plant and equipment and Intangible assets		
(i) Property, plant and equipment	2,585.95	3,024.67
(iii) Intangible assets	169.30	169.30
(iii) Capital work -in- progress	-	-
(iv) Inangible assets under development	-	-
(b) Non-current investments	430.68	1,294.49
(c) Deffered Tax Assets (net)	-	-
(d) Long term loan & Advances	3,702.86	5,110.63
(e) Other non current Assets		
(2) Current assets		
(a) Current Investment	1,366.84	1,270.34
(b) Inventories	10,338.77	20,173.76
(c) Trade receivables	3,438.03	-
(d) Cash and cash equivalents	63.78	419.29
(e) Short Term loans & Advances	10,651.24	12,630.86
(f) Other Current Assets	405.69	402.64
Total	33,153.14	44,495.97

For & On Behalf of the Board

B-RIGHT REALESTATE LIMITED

Sanjay Nathalal Shah

Whole Time Director

DIN : 00003142

Date: May 30, 2025

Place: Mumbai



B-RIGHT REALESTATE LIMITED

CIN : L70100MH2007PLC282631

Statement of Consolidated Profit and Loss For The Year Ended 31st March, 2025

	Particulars	Half Year Ended 31st March 2025 (Amount in Lakhs)	Half Year Ended 30th Sept 2024 (Amount in Lakhs)	Half Year Ended 31st March 2024 (Amount in Lakhs)	Year Ended 31st March 2025 (Amount in Lakhs)	Year Ended 31st March 2024 (Amount in Lakhs)
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Revenue from operations	6,280.39	4,062.74	2,210.66	10,343.14	4,089.58
II.	Other income	75.82	71.10	65.19	146.92	138.29
III.	Total Income	6,356.22	4,133.85	2,275.84	10,490.06	4,227.87
IV.	<u>Expenses:</u>					
	Cost of materials consumed	2,443.71	2,034.89	1,780.83	4,478.60	4,079.82
	Purchase of stock-in-Trade					
	Changes in inventories	2,916.88	1,264.43	(216.15)	4,181.32	(1,161.39)
	Work-in-progress and Stock-in-Trade					
	Employee benefit expense	136.99	58.12	28.74	195.11	43.17
	Financial costs	127.30	93.42	87.03	220.73	121.25
	Depreciation and amortisation cost	65.45	64.53	79.48	129.98	135.06
	Other expenses	88.52	92.75	37.91	181.27	146.29
	Total expenses	5,778.86	3,608.15	1,797.84	9,387.00	3,364.20
V.	Profit before exceptional and extraordinary items and tax (III-IV)	577.36	525.70	478.00	1,103.06	863.67
VI.	Exceptional items	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)	577.36	525.70	478.00	1,103.06	863.67
VIII.	Extraordinary Items	11.88	252.69	-	264.57	-
IX.	Profit before tax (VII-VIII)	565.48	273.01	478.00	838.49	863.67
X.	Tax expense					
	(1) Current tax	131.21	271.96	189.90	403.16	310.69
	(2) Deferred tax	0.07	(1.72)	7.55	(1.65)	20.75
XI.	Profit (Loss) for the period from continuing operations (VII-VIII)	434.20	2.78	280.55	436.97	532.23
XII.	Share of Profit/(loss) transferred to Minority	321.91	(54.14)	154.04	267.77	289.23
XIII.	Share of profit/(loss) of Associates	-	-	-	-	-
XIV.	Profit/(loss) from discontinuing operations	-	-	-	-	-
XV.	Tax expense of discontinuing operations	-	-	-	-	-
XVI.	Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-	-
XVII.	Profit/ (Loss)	112.29	56.92	126.51	169.21	243.00
XVIII.	Earning per equity share:					
	Face value per equity shares Rs.10/- fully paid up.					
	(1) Basic	0.11	0.55	1.22	1.64	2.35
	(2) Diluted	0.11	0.55	1.22	1.64	2.35

Notes

- The Audited Financial Results were reviewed by the Audit Committee and approved by Board of Directors at their meeting held on 30th May, 2025 and the statutory Auditor has issued unqualified Report on the same.
- The Results for the half year ended and year ended 31st March, 2025 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Figures of half year ended 31st March, 2025 are the balancing figure between audited figures in respect of the full financial year 2024-25 and unaudited figures of first half of the relevant financial year.
- Previous period's/year figures have been re-grouped whenever necessary to correspond with the current period's/year figures.

For & On Behalf of the Board
B-RIGHT REALESTATE LIMITED

Sanjay Nathalal Shah
Whole Time Director
DIN : 00003142
Date: May 30, 2025
Place: Mumbai



B-RIGHT REALESTATE LIMITED

CIN : L70100MH2007PLC282631

Statement of Consolidated Cash Flow For The Year Ended 31st March, 2025

Particulars	Year Ended 31st March 2025 (Amount in Lakhs)	Year Ended 31st March 2024 (Amount in Lakhs)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	1,103.06	863.67
Adjustments for:		
Depreciation and amortisation expense	129.98	135.06
Adjustments for:		
Interest expenses	(220.73)	(121.25)
Operating profit / (loss) before working capital changes	1,012.31	877.49
Changes in working capital:		
Increase / (Decrease) in trade payable	1,609.84	(106.55)
Increase / (Decrease) in short term borrowing	(7,032.32)	7,874.21
Increase / (Decrease) in short term provisions	(373.26)	(211.20)
Increase / (Decrease) in deferred tax liabilities	(0.05)	20.76
Increase / (Decrease) in other current liabilities	(5,943.00)	6,640.97
(Increase) / Decrease in short term loan and advances	1,979.62	(5,991.36)
(Increase) / Decrease in trade receivables	(3,438.03)	-
(Increase)/decrease in Other current assets	(3.05)	(125.74)
(Increase) / Decrease in inventories	9,834.99	(13,328.22)
	(3,096.45)	(5,239.58)
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	-2084.14	(4,362.09)
Less: Taxes paid	-	-
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	(2,084.14)	(4,362.09)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in long term loan and advances	1,407.77	1,037.56
Movement in Fixed Assets	384.92	(1,910.57)
Profit on sale of Fixed assets	(264.57)	-
Movements in Non current Investments	863.81	(193.08)
Movement in current Investments	(96.50)	1,716.18
Adjustment of Minority Interest	(247.29)	289.06
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	2,048.15	939.16
C. CASH FLOW FROM FINANCING ACTIVITIES		
Transfer from Reserve and Secu	-	(229.00)
Interest expenses	220.73	121.25
Increase/(decrease) in Long term Borrowings	(540.26)	3,610.19
Increase/(decrease) in Long term Liabilities	-	-
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	(319.53)	3,502.43
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	-355.52	79.50
Cash and Cash equivalents at beginning period (Refer Note 14)	419.30	339.80
Cash and Cash equivalents at end of period (Refer Note 14)	63.78	419.30
D. Cash and Cash equivalents comprise of		
Cash on hand	1.65	44.47
Balances with banks		
In current accounts	62.13	374.83
Total	63.78	419.30

This Cash Flow Statement has been prepared as per "Indirect Method" as prescribed by Accounting Standard -3 (revised) "Cash Flow Statements"

For & On Behalf of the Board
B-RIGHT REALESTATE LIMITED


Sanjay Nathalal Shah
Director
DIN : 00003142



INDEPENDENT AUDITOR'S REPORT ON THE STANDALONE HALF YEARLY FINANCIAL RESULTS AND YEAR TO DATE AUDITED RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To,
The Board of Directors,
B-Right Realestate Limited,
702, 7th Floor, Shah Trade Centre,
Rani Sati Marg, Malad East,
Mumbai,
Maharashtra, India, 400097

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone half yearly financial results of B-Right Realestate Limited, (the "Company") for the half year ended 31 March 2025 and the year-to-date results for the period from 1 April 2024 to 31 March 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- (a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31 March 2025 as well as the year-to-date results for the period from 1 April 2024 to 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAS) specified under section 143(10) of the Companies Act, 2013, as amended (the "Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules framed thereunder, and we have fulfilled our

other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These half year standalone financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim standalone financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors 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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 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 standalone financial results.

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 standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the 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 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 results 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

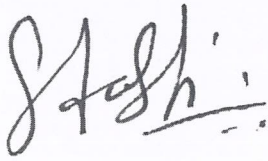
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

Other Matters

The statement includes the results for the quarter ended 31st March, 2025 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

For JMMK & Co.
(Earlier known as JMK & Co)
Chartered Accountants
ICAI Firm Reg. No.:- 120459W



CA Jitendra Doshi
Partner
Membership No. 151274
UDIN: 25151274BMJILH4657

Place: Mumbai
Date: 30, May 2025

B-RIGHT REALESTATE LIMITED

CIN : L70100MH2007PLC282631

Statement of Standalone Assets and Liabilities for the Year ended on 31st March, 2025

Particulars	Year Ended 31st March 2025 (Amount in Lakhs)	Year Ended 31st March 2024 (Amount in Lakhs)
I. EQUITY AND LIABILITIES		
(1) Shareholder's funds		
(a) Share capital	1,033.12	1,033.12
(b) Surplus	12,988.72	12,929.43
(c) Money received against share warrants	-	-
(2) Share Application Pending Allotment	-	-
(3) Non-current liabilities		
(a) Long-term borrowings	1,085.94	1,370.43
(b) Deferred tax liability (net)	41.56	43.14
(c) Other Long term liabilities	8.10	8.10
(d) Long term provision	-	-
(4) Current liabilities		
(a) Short term borrowings	202.41	81.36
(b) Trade payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(c) Other current liabilities	1,036.69	1,028.25
(d) Short-term provisions	-	-
Total	16,396.54	16,493.84
II.Assets		
(1) Non-current assets		
(a) Property, plant and equipment and Intangible assets		
(i) Property, plant and equipment	1,181.31	2,089.58
(ii) Intangible assets	-	-
(iii) Capital work -in- progress	-	-
(iv) Inangible assets under development	-	-
(b) Non-current investments	1,101.92	1,925.96
(c) Deffered Tax Assets (net)	-	-
(d) Long term loan & Advances	4,026.82	5,652.07
(e) Other non current Assets	-	-
(2) Current assets		
(a) Current Investment	9,655.70	6,256.56
(b) Inventories- Project WIP	310.31	310.31
(c) Trade receivables	-	-
(d) Cash and cash equivalents	3.54	156.35
(e) Short Term loans & Advances	-	-
(f) Other Current Assets	116.93	103.01
Total	16,396.54	16,493.84

For & On Behalf of the Board

B-RIGHT REALESTATE LIMITED



Sanjay Nathalal Shah
Whole Time Director
DIN : 00003142



Date: May 30, 2025

Place: Mumbai

B-RIGHT REALESTATE LIMITED

CIN : L70100MH2007PLC282631

Statement of Standalone Profit and Loss for the Year ended on 31st March, 2025

Particulars	Half Year Ended 31st March 2025 (Amount in Lakhs)	Half Year Ended 30th Sept 2024 (Amount in Lakhs)	Half Year Ended 31st March 2024 (Amount in Lakhs)	Year Ended 31st March 2025 (Amount in Lakhs)	Year Ended 31st March 2024 (Amount in Lakhs)
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I. Revenue from operations	104.88	523.57	299.34	628.45	526.28
II. Other income	74.47	70.07	62.93	144.55	136.03
III. Total Income	179.36	593.64	362.27	773.00	662.31
IV. <u>Expenses:</u>					
Cost of materials consumed	-	-	-	-	-
Purchase of stock-in-Trade	-	-	-	-	-
Changes in inventories of finished goods	-	-	-	-	-
Work-in-progress and Stock-in-Trade	-	-	-	-	-
Employee benefit expense	45.82	41.09	13.90	86.91	28.34
Financial costs	64.82	80.85	73.03	145.67	107.26
Depreciation and amortisation cost	54.07	64.40	79.13	118.47	134.71
Other expenses	21.64	78.02	67.49	99.66	130.44
Total expenses	186.35	264.36	233.56	450.71	400.74
V. Profit before exceptional and extraordinary items and tax (III-IV)	(6.99)	329.28	128.72	322.29	261.56
VI. Exceptional items	-	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	(6.99)	329.28	128.72	322.29	261.56
VIII. Extraordinary Items	11.88	252.69	-	264.57	-
IX. Profit before tax (VII+VIII)	(18.87)	76.59	128.72	57.72	261.56
X. Tax expense					
(1) Current tax	-	-	-	-	-
(2) Deferred tax	0.15	(1.73)	7.50	(1.58)	20.71
XI. Profit (Loss) for the period from continuing operations (VII-VIII)	(19.02)	78.32	121.22	59.30	240.86
XII. Profit/(loss) from discontinuing operations	-	-	-	-	-
XIII. Tax expense of discontinuing operations	-	-	-	-	-
XIV. Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-	-
XV. Profit/ (Loss)	(19.02)	78.32	121.22	59.30	240.86
XVI. Earning per equity share:					
Face value per equity shares Rs.10/- fully paid up.					
(1) Basic	(0.18)	0.76	1.17	0.57	2.33
(2) Diluted	(0.18)	0.76	1.17	0.57	2.33

Notes

- 1) The Audited Financial Results were reviewed by the Audit Committee and approved by Board of Directors at their meeting held on 30th May, 2025 and the statutory Auditor has issued unqualified Report on the same.
- 2) The Results for the half year ended and year ended 31st March, 2025 are audited by the statutory auditor of the company in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 3) Figures of half year ended 31st March, 2024 are the balancing figure between audited figures in respect of the full financial year 2023-24 and unaudited figures of first half of the relevant financial year.
- 4) Previous period's/year figures have been re-grouped whenever necessary to correspond with the current period's/year figures.

For & On Behalf of the Board

B-RIGHT REALESTATE LIMITED

Sanjay Nathalal Shah
Whole Time Director
DIN : 00003142

Date: May 30, 2025

Place: Mumbai



B-RIGHT REALESTATE LIMITED

CIN : L70100MH2007PLC282631

Statement of Standalone Cash Flow for the Year ended on 31st March, 2025

Particulars	Year Ended 31st March 2025 (Amount in Lakhs)	Year Ended 31st March 2024 (Amount in Lakhs)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	322.29	261.56
Adjustments for:		
Depreciation and amortisation expense	118.47	134.71
Interest expenses	(145.67)	(107.26)
Appropriation of profits	-	-
Operating profit / (loss) before working capital changes	295.09	289.01
Changes in working capital:		
Increase / (Decrease) in trade payable	-	-
Increase / (Decrease) in short term borrowing	8.44	61.88
Increase / (Decrease) in other current liabilities	121.06	161.46
(Increase) / Decrease in short term Provisions	-	-
(Increase)/decrease in Other current assets	(13.93)	(35.52)
(Increase)/decrease in Inventories	(0.00)	4.98
	115.57	192.80
CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	410.66	481.80
Less: Taxes paid	-	-
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES	410.66	481.80
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in long term loan and advances	1,625.25	866.12
Movement in Current Investments	(3,399.14)	(993.95)
Movement in Non Current Investments	824.04	-
Movement in Fixed Asset	789.79	(1,011.03)
Profit on sale of Fixed assets	(264.57)	-
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES	(424.64)	(1,138.86)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Transfer from Reserve and Security Premium	-	(0.17)
Interest expenses	145.67	107.26
Increase in Share Capital	-	-
Increase in Share Premium	-	-
Increase/(decrease) in Long term Borrowings	(284.49)	684.63
Increase/(decrease) in Long term Liabilities	-	-
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES	(138.84)	791.72
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	(152.81)	134.67
Cash and Cash equivalents at beginning period (Refer Note 14)	156.35	21.67
Cash and Cash equivalents at end of period (Refer Note 14)	3.54	156.34
D. Cash and Cash equivalents comprise of		
Cash on hand	1.65	1.99
Balances with banks		
In current accounts	1.90	154.36
Total	3.54	156.35

For & On Behalf of the Board
B-RIGHT REALESTATE LIMITED

Sanjay Nathalal Shah
Whole Time Director
DIN : 00003142

Date: May 30, 2025
Place: Mumbai

