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পশ্চিমবঙ্গ সরকার  
অর্থ বিভাগ

Government of West Bengal  
FINANCE DEPARTMENT

২০২৬-২০২৭ অর্থবর্ষের জন্য বাণিজ্যিক বা আধা-বাণিজ্যিক  
প্রকৃতির লেনদেন সম্বলিত পশ্চিমবঙ্গ সরকারের কয়েকটি  
গুরুত্বপূর্ণ রাষ্ট্রায়ত্ত সংস্থা/নিগমের আর্থিক ফলাফলের বিবরণ

STATEMENT SHOWING THE FINANCIAL RESULTS OF  
SOME IMPORTANT STATE PUBLIC SECTOR  
UNDERTAKINGS/CORPORATIONS OF GOVERNMENT  
INVOLVING TRANSACTIONS OF COMMERCIAL OR  
SEMI-COMMERCIAL NATURE FOR THE YEAR 2026-2027

February, 2026

## FOREWORD

The purpose of this book is to indicate the financial results of some important State Public Sector Undertakings involving transactions of a commercial or semi-commercial nature for last three years. The tables in this book have been prepared on the basis of Actuals, Revised Estimates and Budget Estimates and in the case of depreciation and interest charges, estimated figures have only been taken as far as available.

**Prabhat Kumar Mishra**

*Addl. Chief Secretary to the  
Government of West Bengal  
Finance Department*

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February, 2026



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**WEST BENGAL STATE SEED CORPORATION LIMITED**

[Agriculture Department]

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Unaudited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	17,00,000.00	15,50,000.00	19,40,000.00	20,00,000.00
<b>II. Other Income</b>	1,20,000.00	1,50,000.00	1,80,000.00	1,80,000.00
<b>III. Total Revenue (I + II)</b>	<b>18,20,000.00</b>	<b>17,00,000.00</b>	<b>21,20,000.00</b>	<b>21,80,000.00</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	13,60,000.00	12,00,000.00	16,50,000.00	17,00,000.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	-2,117.00	-1,371.00	9,000.00	1,400.00
4. Employee benefits expense	1,19,893.00	1,23,292.00	1,05,000.00	1,10,000.00
5. Finance costs	36.00	35.00	25.00	25.00
6. Depreciation and amortization expense	9,598.00	10,036.00	10,537.80	11,064.69
7. Other expenses	99,532.00	1,01,523.00	99,000.00	1,00,000.00
<b>Total Expenses:</b>	<b>15,86,942.00</b>	<b>14,33,515.00</b>	<b>18,73,562.80</b>	<b>19,22,489.69</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>2,33,058.00</b>	<b>2,66,485.00</b>	<b>2,46,437.20</b>	<b>2,57,510.31</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>2,33,058.00</b>	<b>2,66,485.00</b>	<b>2,46,437.20</b>	<b>2,57,510.31</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>2,33,058.00</b>	<b>2,66,485.00</b>	<b>2,46,437.20</b>	<b>2,57,510.31</b>
<b>X. Tax Expense</b>				
1. Current Tax	67,900.00	77,600.00	71,800.00	75,000.00
2. Deferred Tax	3,325.00	3,327.00	3,329.00	3,400.00
<b>Total Tax Expenses:</b>	<b>71,225.00</b>	<b>80,927.00</b>	<b>75,129.00</b>	<b>78,400.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>1,61,833.00</b>	<b>1,85,558.00</b>	<b>1,71,308.20</b>	<b>1,79,110.31</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>1,61,833.00</b>	<b>1,85,558.00</b>	<b>1,71,308.20</b>	<b>1,79,110.31</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	0.00	0.00	0.00	0.00
2. Diluted (Absolute Fig.)	0.00	0.00	0.00	0.00

**WEST BENGAL STATE SEED CORPORATION LIMITED**

**[Agriculture Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Unaudited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	25,000.00	25,000.00	25,000.00	25,000.00
(b) Reserves and Surplus	25,77,474.00	28,27,474.00	30,77,474.00	33,27,474.00
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	0.00	0.00	0.00	0.00
(b) Deferred tax liabilities (Net)	3,325.00	3,327.00	3,329.00	3,400.00
(c) Other Long - term liabilities	0.00	0.00	0.00	0.00
(d) Long-term provisions	0.00	0.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	7,49,574.00	7,50,000.00	7,87,500.00	8,26,875.00
(c) Other current liabilities	2,39,842.00	2,51,834.10	2,64,425.80	2,77,647.00
(d) Short-term provisions	42,412.00	44,532.60	46,759.20	49,097.00
<b>Total</b>	<b>36,37,627.00</b>	<b>39,02,167.70</b>	<b>42,04,488.00</b>	<b>45,09,493.00</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	58,220.00	61,131.00	64,187.60	67,397.00
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	3,501.00	3,501.00	3,501.00	3,501.00
(e) Other non-current assets	0.00	0.00	0.00	0.00
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	1,01,669.00	1,06,752.45	1,12,090.00	1,17,695.00
(c) Trade Receivables	6,52,229.00	6,84,840.45	7,18,290.40	7,55,037.00
(d) Cash & cash equivalents	24,32,647.00	26,37,113.75	28,77,150.30	31,15,129.00
(e) Short-term loans and advances	1,27,772.00	1,34,160.60	1,40,868.70	1,47,912.00
(f) Other current assets	2,61,589.00	2,74,668.45	2,88,400.00	3,02,822.00
<b>Total</b>	<b>36,37,627.00</b>	<b>39,02,167.70</b>	<b>42,04,488.00</b>	<b>45,09,493.00</b>

**WEST BENGAL SC, ST & OBC DEVELOPMENT & FINANCE CORPORATION**

**[Backward Classes Welfare Department]**

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	0.00	0.00	0.00	0.00
<b>II. Other Income</b>	7,85,995.86	10,31,911.57	6,85,655.70	6,65,553.10
<b>III. Total Revenue (I + II)</b>	<b>7,85,995.86</b>	<b>10,31,911.57</b>	<b>6,85,655.70</b>	<b>6,65,553.10</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	0.00	0.00	0.00	0.00
4. Employee benefits expense	1,19,351.84	1,14,991.21	1,13,341.52	1,22,341.52
5. Finance costs	29,636.37	34,074.91	25,573.43	17,045.35
6. Depreciation and amortization expense	3,955.17	4,522.97	5,786.00	6,837.45
7. Other expenses	6,02,107.50	8,59,621.72	4,73,123.17	4,83,343.97
<b>Total Expenses:</b>	<b>7,55,050.87</b>	<b>10,13,210.81</b>	<b>6,17,824.12</b>	<b>6,29,568.29</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>30,944.99</b>	<b>18,700.76</b>	<b>67,831.58</b>	<b>35,984.81</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>30,944.99</b>	<b>18,700.76</b>	<b>67,831.58</b>	<b>35,984.81</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>30,944.99</b>	<b>18,700.76</b>	<b>67,831.58</b>	<b>35,984.81</b>
<b>X. Tax Expense</b>				
1. Current Tax	0.00	0.00	0.00	0.00
2. Deferred Tax	0.00	0.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>30,944.99</b>	<b>18,700.76</b>	<b>67,831.58</b>	<b>35,984.81</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>30,944.99</b>	<b>18,700.76</b>	<b>67,831.58</b>	<b>35,984.81</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	0.00	0.00	0.00	0.00
2. Diluted (Absolute Fig.)	0.00	0.00	0.00	0.00

**WEST BENGAL SC, ST & OBC DEVELOPMENT & FINANCE CORPORATION**

**[Backward Classes Welfare Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	33,03,500.00	33,03,500.00	33,03,500.00	33,03,500.00
(b) Reserves and Surplus	31,50,458.26	31,61,941.79	32,29,773.79	32,65,758.60
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	0.00	0.00	0.00	0.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	0.00	0.00	0.00	0.00
(d) Long-term provisions	0.00	0.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	14,62,888.76	9,10,561.10	6,53,216.00	3,45,654.00
(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	0.00	0.00	0.00	0.00
(c) Other current liabilities	1,21,74,725.28	1,27,56,988.50	1,30,23,097.25	1,32,81,576.59
(d) Short-term provisions	0.00	0.00	0.00	0.00
<b>Total</b>	<b>2,00,91,572.30</b>	<b>2,01,32,991.39</b>	<b>2,02,09,587.05</b>	<b>2,01,96,489.20</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	25,130.08	27,235.18	28,052.24	29,042.24
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	0.00	0.00	0.00	0.00
(e) Other non-current assets	0.00	0.00	0.00	0.00
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	0.00	0.00	0.00	0.00
(c) Trade Receivables	0.00	0.00	0.00	0.00
(d) Cash & cash equivalents	1,39,35,580.77	1,40,78,347.91	1,40,91,847.91	1,43,70,859.17
(e) Short-term loans and advances	61,29,042.65	60,25,589.50	60,87,868.10	57,94,768.99
(f) Other current assets	1,818.80	1,818.80	1,818.80	1,818.80
<b>Total</b>	<b>2,00,91,572.30</b>	<b>2,01,32,991.39</b>	<b>2,02,09,587.05</b>	<b>2,01,96,489.20</b>

**WEST BENGAL INFRASTRUCTURE DEVELOPMENT FINANCE CORPORATION LTD.**

**[Finance Department]**

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	48,96,914.00	54,44,555.00	47,89,920.64	52,16,624.81
<b>II. Other Income</b>	26,968.00	8,633.00	2,000.00	4,000.00
<b>III. Total Revenue (I + II)</b>	<b>49,23,882.00</b>	<b>54,53,188.00</b>	<b>47,91,920.64</b>	<b>52,20,624.81</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	0.00	0.00	0.00	0.00
4. Employee benefits expense	38,758.07	43,016.16	56,463.56	67,800.00
5. Finance costs	38,44,124.79	40,60,180.33	37,03,093.90	36,76,500.00
6. Depreciation and amortization expense	18,919.31	17,762.85	15,000.00	16,500.00
7. Other expenses	1,50,149.09	3,07,943.44	3,24,319.02	2,95,034.18
<b>Total Expenses:</b>	<b>40,51,951.25</b>	<b>44,28,902.78</b>	<b>40,98,876.48</b>	<b>40,55,834.18</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>8,71,930.75</b>	<b>10,24,285.22</b>	<b>6,93,044.16</b>	<b>11,64,790.63</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>8,71,930.75</b>	<b>10,24,285.22</b>	<b>6,93,044.16</b>	<b>11,64,790.63</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>8,71,930.75</b>	<b>10,24,285.22</b>	<b>6,93,044.16</b>	<b>11,64,790.63</b>
<b>X. Tax Expense</b>				
1. Current Tax	2,68,643.00	3,20,454.09	2,71,505.74	3,55,239.07
2. Deferred Tax	6,151.54	-8,840.43	0.00	0.00
<b>Total Tax Expenses:</b>	<b>2,74,794.54</b>	<b>3,11,613.66</b>	<b>2,71,505.74</b>	<b>3,55,239.07</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>5,97,136.21</b>	<b>7,12,671.56</b>	<b>4,21,538.42</b>	<b>8,09,551.56</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>5,97,136.21</b>	<b>7,12,671.56</b>	<b>4,21,538.42</b>	<b>8,09,551.56</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	265.04	316.32	157.63	359.31
2. Diluted (Absolute Fig.)	265.04	316.32	157.63	359.31

**WEST BENGAL INFRASTRUCTURE DEVELOPMENT FINANCE CORPORATION LTD.**

**[Finance Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	22,53,011.00	22,53,011.00	22,53,011.00	22,53,011.00
(b) Reserves and Surplus	1,15,44,301.00	1,22,56,972.60	1,26,78,511.02	1,34,88,000.00
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	4,95,99,439.00	4,62,27,599.00	5,02,57,063.27	5,00,77,400.00
(b) Deferred tax liabilities (Net)	1,14,042.00	1,10,212.00	1,10,212.00	1,10,212.00
(c) Other Long - term liabilities	92,961.00	91,218.00	10,35,218.16	23,40,577.76
(d) Long-term provisions	10,908.00	68,633.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	0.00	0.00	0.00	0.00
(c) Other current liabilities	46,322.00	4,029.44	0.00	0.00
(d) Short-term provisions	0.00	0.00	0.00	0.00
<b>Total</b>	<b>6,36,60,984.00</b>	<b>6,10,11,675.04</b>	<b>6,63,34,015.45</b>	<b>6,82,69,200.76</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	12,50,270.00	12,33,539.00	12,70,580.48	12,89,000.00
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	958.00	564.00	0.00	0.00
(b) Non-current investments	9,59,647.00	12,65,468.04	22,69,534.00	22,66,400.00
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	4,79,08,399.00	4,75,38,622.00	5,42,81,335.81	5,79,54,300.00
(e) Other non-current assets	38,17,787.00	35,74,318.00	21,13,600.00	32,88,900.76
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	0.00	0.00	0.00	0.00
(c) Trade Receivables	0.00	0.00	0.00	0.00
(d) Cash & cash equivalents	97,23,923.00	73,99,164.00	63,98,965.17	34,70,600.00
(e) Short-term loans and advances	0.00	0.00	0.00	0.00
(f) Other current assets	0.00	0.00	0.00	0.00
<b>Total</b>	<b>6,36,60,984.00</b>	<b>6,10,11,675.04</b>	<b>6,63,34,015.45</b>	<b>6,82,69,200.76</b>

**WEST BENGAL STATE BEVERAGES CORPORATION LTD.**

**[Finance Department]**

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	21,83,52,807.00	25,24,28,690.00	27,19,64,809.00	29,22,55,879.00
<b>II. Other Income</b>	3,49,257.00	1,74,289.00	92,428.00	97,049.00
<b>III. Total Revenue (I + II)</b>	<b>21,87,02,064.00</b>	<b>25,26,02,979.00</b>	<b>27,20,57,237.00</b>	<b>29,23,52,928.00</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	21,53,50,019.00	24,91,28,520.00	26,83,16,216.00	28,84,85,022.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	33,772.00	-3,048.00	-2,783.00	-2,922.00
4. Employee benefits expense	75,837.00	1,03,225.00	1,07,885.00	1,13,279.00
5. Finance costs	0.00	0.00	0.00	0.00
6. Depreciation and amortization expense	19,218.00	25,183.00	15,314.00	5,642.00
7. Other expenses	22,20,553.00	16,19,409.00	16,67,982.00	17,11,381.00
<b>Total Expenses:</b>	<b>21,76,99,399.00</b>	<b>25,08,73,289.00</b>	<b>27,01,04,614.00</b>	<b>29,03,12,402.00</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>10,02,665.00</b>	<b>17,29,690.00</b>	<b>19,52,623.00</b>	<b>20,40,526.00</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>10,02,665.00</b>	<b>17,29,690.00</b>	<b>19,52,623.00</b>	<b>20,40,526.00</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>10,02,665.00</b>	<b>17,29,690.00</b>	<b>19,52,623.00</b>	<b>20,40,526.00</b>
<b>X. Tax Expense</b>				
1. Current Tax	7,63,852.00	6,85,703.00	8,74,065.00	8,96,189.00
2. Deferred Tax	2,541.00	-1,101.00	-388.00	-251.00
<b>Total Tax Expenses:</b>	<b>7,66,393.00</b>	<b>6,84,602.00</b>	<b>8,73,677.00</b>	<b>8,95,938.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>2,36,272.00</b>	<b>10,45,088.00</b>	<b>10,78,946.00</b>	<b>11,44,588.00</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>2,36,272.00</b>	<b>10,45,088.00</b>	<b>10,78,946.00</b>	<b>11,44,588.00</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	11.81	52.25	53.95	57.23
2. Diluted (Absolute Fig.)	11.81	52.25	53.95	57.23

**WEST BENGAL STATE BEVERAGES CORPORATION LTD.**

**[Finance Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	2,00,000.00	2,00,000.00	2,00,000.00	2,00,000.00
(b) Reserves and Surplus	-8,58,024.00	-6,68,919.00	4,10,027.00	15,54,616.00
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	0.00	0.00	0.00	0.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	1,05,025.00	1,28,025.00	1,48,025.00	1,55,426.00
(d) Long-term provisions	0.00	0.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	35,80,135.00	33,19,857.00	30,61,254.00	30,43,650.00
(c) Other current liabilities	19,30,611.00	8,71,883.00	8,06,015.00	8,09,445.00
(d) Short-term provisions	7,63,851.00	8,17,957.00	8,74,065.00	8,96,189.00
<b>Total</b>	<b>57,21,598.00</b>	<b>46,68,803.00</b>	<b>54,99,386.00</b>	<b>66,59,326.00</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	45,526.00	24,246.00	8,933.00	3,291.00
(ii) Intangible assets	360.00	0.00	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred Tax Assets (Net)	5,655.00	6,756.00	7,144.00	7,395.00
(d) Long-term loans and advances	0.00	0.00	0.00	0.00
(e) Other non-current assets	0.00	0.00	0.00	0.00
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	4,720.70	7,769.00	4,986.00	5,235.00
(c) Trade Receivables	0.00	0.00	0.00	0.00
(d) Cash & cash equivalents	47,94,693.69	37,21,584.00	44,46,875.00	53,11,957.00
(e) Short-term loans and advances	0.00	0.00	0.00	0.00
(f) Other current assets	8,70,642.61	9,08,448.00	10,31,448.00	13,31,448.00
<b>Total</b>	<b>57,21,598.00</b>	<b>46,68,803.00</b>	<b>54,99,386.00</b>	<b>66,59,326.00</b>

**WEST BENGAL ESSENTIAL COMMODITIES SUPPLY CORPORATION LIMITED**

**[Food & Supplies Department]  
PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Unaudited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	1,70,05,770.82	2,88,412.59	1,77,315.15	2,21,643.94
<b>II. Other Income</b>	2,71,089.91	2,58,266.06	2,84,092.67	2,98,297.30
<b>III. Total Revenue (I + II)</b>	<b>1,72,76,860.73</b>	<b>5,46,678.65</b>	<b>4,61,407.82</b>	<b>5,19,941.24</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	39,99,067.35	1,07,463.73	1,12,836.93	1,24,120.62
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	1,28,27,928.09	-711.53	64,478.22	97,523.31
4. Employee benefits expense	1,23,600.16	1,22,115.57	1,25,779.04	1,29,552.41
5. Finance costs	0.00	0.00	0.00	0.00
6. Depreciation and amortization expense	8,448.34	7,360.94	5,053.44	4,194.35
7. Other expenses	48,488.17	52,454.91	1,44,284.57	1,51,498.80
<b>Total Expenses:</b>	<b>1,70,07,532.11</b>	<b>2,88,683.61</b>	<b>4,52,432.20</b>	<b>5,06,889.50</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>2,69,328.62</b>	<b>2,57,995.04</b>	<b>8,975.62</b>	<b>13,051.74</b>
<b>VI. Exceptional Items</b>	2,69,328.61	2,57,995.04	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>0.01</b>	<b>0.00</b>	<b>8,975.62</b>	<b>13,051.74</b>
<b>VIII. Extraordinary Items</b>	380.30	546.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>-380.29</b>	<b>-546.00</b>	<b>8,975.62</b>	<b>13,051.74</b>
<b>X. Tax Expense</b>				
1. Current Tax	1,09,115.00	75,000.00	0.00	0.00
2. Deferred Tax	0.00	0.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>1,09,115.00</b>	<b>75,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>-1,09,495.29</b>	<b>-75,546.00</b>	<b>8,975.62</b>	<b>13,051.74</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	1,59,833.31	1,82,449.04	8,975.61	13,051.74
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>1,59,833.31</b>	<b>1,82,449.04</b>	<b>8,975.61</b>	<b>13,051.74</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>50,338.02</b>	<b>1,06,903.04</b>	<b>17,951.23</b>	<b>26,103.48</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	16.46	18.79	0.00	0.00
2. Diluted (Absolute Fig.)	0.00	0.00	0.00	0.00

**WEST BENGAL ESSENTIAL COMMODITIES SUPPLY CORPORATION LIMITED**

**[Food & Supplies Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Unaudited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	9,70,800.00	9,70,800.00	9,70,800.00	9,70,800.00
(b) Reserves and Surplus	22,31,559.00	24,14,008.03	24,22,983.65	24,36,035.38
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	0.00	0.00	0.00	0.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	14,39,555.38	11,93,398.24	11,33,728.33	10,77,041.91
(d) Long-term provisions	0.00	0.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	4,76,13,460.69	4,74,79,803.99	4,51,05,813.79	4,28,50,523.10
(c) Other current liabilities	6,38,345.32	6,38,345.32	6,38,345.32	6,38,345.32
(d) Short-term provisions	1,46,626.57	2,22,826.74	2,27,283.28	2,31,828.94
<b>Total</b>	<b>5,30,40,346.96</b>	<b>5,29,19,182.33</b>	<b>5,04,98,954.37</b>	<b>4,82,04,574.66</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	35,708.14	29,726.14	24,672.69	20,478.34
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	24,60,063.06	26,51,669.10	27,84,252.55	26,45,039.92
(e) Other non-current assets	1,86,87,352.53	1,64,50,181.63	1,56,27,672.55	1,48,46,288.92
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	2,77,13,964.77	2,77,14,676.30	2,76,50,198.08	2,75,52,674.77
(c) Trade Receivables	0.00	0.00	0.00	0.00
(d) Cash & cash equivalents	40,07,597.48	58,47,568.41	41,98,065.78	29,36,704.63
(e) Short-term loans and advances	0.00	0.00	0.00	0.00
(f) Other current assets	1,35,660.97	2,25,360.75	2,14,092.71	2,03,388.08
<b>Total</b>	<b>5,30,40,346.96</b>	<b>5,29,19,182.33</b>	<b>5,04,98,954.37</b>	<b>4,82,04,574.66</b>

**WEST BENGAL STATE WAREHOUSING CORPORATION**  
**[Food & Supplies Department]**  
**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Unaudited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	15,76,248.44	18,90,793.49	15,36,613.40	15,77,177.40
<b>II. Other Income</b>	1,53,402.26	1,65,008.12	1,78,000.00	1,84,500.00
<b>III. Total Revenue (I + II)</b>	<b>17,29,650.70</b>	<b>20,55,801.61</b>	<b>17,14,613.40</b>	<b>17,61,677.40</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	0.00	0.00	0.00	0.00
4. Employee benefits expense	75,231.90	79,463.88	82,353.68	84,270.50
5. Finance costs	0.00	0.00	0.00	0.00
6. Depreciation and amortization expense	11,967.13	11,307.38	11,200.00	11,000.00
7. Other expenses	6,45,353.90	7,07,044.87	7,16,066.82	7,40,991.56
<b>Total Expenses:</b>	<b>7,32,552.93</b>	<b>7,97,816.12</b>	<b>8,09,620.51</b>	<b>8,36,262.06</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>9,97,097.77</b>	<b>12,57,985.49</b>	<b>9,04,992.89</b>	<b>9,25,415.34</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>9,97,097.77</b>	<b>12,57,985.49</b>	<b>9,04,992.89</b>	<b>9,25,415.34</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>9,97,097.77</b>	<b>12,57,985.49</b>	<b>9,04,992.89</b>	<b>9,25,415.34</b>
<b>X. Tax Expense</b>				
1. Current Tax	2,90,354.87	3,66,967.45	2,63,533.93	2,69,480.95
2. Deferred Tax	0.00	0.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>2,90,354.87</b>	<b>3,66,967.45</b>	<b>2,63,533.93</b>	<b>2,69,480.95</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>7,06,742.90</b>	<b>8,91,018.04</b>	<b>6,41,458.96</b>	<b>6,55,934.39</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>7,06,742.90</b>	<b>8,91,018.04</b>	<b>6,41,458.96</b>	<b>6,55,934.39</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	649.75	819.17	589.73	603.04
2. Diluted (Absolute Fig.)	0.00	0.00	0.00	0.00

**WEST BENGAL STATE WAREHOUSING CORPORATION**

**[Food & Supplies Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Unaudited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	76,140.00	76,140.00	76,140.00	76,140.00
(b) Reserves and Surplus	30,04,480.58	36,28,106.05	40,77,127.32	45,36,281.40
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	0.00	0.00	0.00	0.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	0.00	0.00	0.00	0.00
(d) Long-term provisions	16,565.01	16,645.66	15,600.00	14,600.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	6,01,248.57	6,49,608.11	7,20,000.00	7,90,000.00
(c) Other current liabilities	21,59,378.98	26,43,812.67	29,00,000.00	31,70,000.00
(d) Short-term provisions	0.00	0.00	0.00	0.00
<b>Total</b>	<b>58,57,813.13</b>	<b>70,14,312.49</b>	<b>77,88,867.32</b>	<b>85,87,021.40</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	1,94,835.23	2,36,570.41	3,60,000.00	4,60,000.00
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	0.00	0.00	0.00	0.00
(e) Other non-current assets	0.00	0.00	0.00	0.00
<b>(2) Current assets</b>				
(a) Current investments	17,83,829.18	20,90,504.09	21,30,000.00	22,70,000.00
(b) Inventories	61.52	35.77	40.00	40.00
(c) Trade Receivables	18,45,488.77	15,25,405.41	25,00,000.00	25,40,000.00
(d) Cash & cash equivalents	1,47,974.73	7,30,414.74	98,827.32	3,46,981.40
(e) Short-term loans and advances	0.00	0.00	0.00	0.00
(f) Other current assets	18,85,623.70	24,31,382.07	27,00,000.00	29,70,000.00
<b>Total</b>	<b>58,57,813.13</b>	<b>70,14,312.49</b>	<b>77,88,867.32</b>	<b>85,87,021.40</b>

**WEST BENGAL STATE FOOD PROCESSING AND HORTICULTURE DEVELOPMENT CORPORATION  
LIMITED**

**[Food Processing Industries and Horticulture Department]**

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Unaudited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	3,06,471.62	3,10,097.44	4,42,568.35	3,30,000.00
<b>II. Other Income</b>	17,513.78	43,946.16	21,475.67	28,764.60
<b>III. Total Revenue (I + II)</b>	<b>3,23,985.40</b>	<b>3,54,043.60</b>	<b>4,64,044.01</b>	<b>3,58,764.60</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	2,98,610.56	2,81,906.77	3,98,182.41	3,00,000.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	-20,000.00	3,240.89	2,805.24	364.60
4. Employee benefits expense	10,788.26	16,209.38	9,200.00	10,000.00
5. Finance costs	3,046.15	3,046.15	3,046.15	3,046.15
6. Depreciation and amortization expense	2,046.40	2,251.04	2,100.00	1,900.00
7. Other expenses	28,366.66	46,023.44	47,753.85	41,953.85
<b>Total Expenses:</b>	<b>3,22,858.03</b>	<b>3,52,677.67</b>	<b>4,63,087.65</b>	<b>3,57,264.60</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>1,127.37</b>	<b>1,365.93</b>	<b>956.36</b>	<b>1,500.00</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>1,127.37</b>	<b>1,365.93</b>	<b>956.36</b>	<b>1,500.00</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>1,127.37</b>	<b>1,365.93</b>	<b>956.36</b>	<b>1,500.00</b>
<b>X. Tax Expense</b>				
1. Current Tax	0.00	0.00	0.00	0.00
2. Deferred Tax	0.00	0.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>1,127.37</b>	<b>1,365.93</b>	<b>956.36</b>	<b>1,500.00</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	1,127.36	1,365.93	956.36	1,500.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>1,127.36</b>	<b>1,365.93</b>	<b>956.36</b>	<b>1,500.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>2,254.73</b>	<b>2,731.86</b>	<b>1,912.72</b>	<b>3,000.00</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	116.22	140.82	98.59	154.64
2. Diluted (Absolute Fig.)	116.22	140.82	98.59	154.64

**WEST BENGAL STATE FOOD PROCESSING AND HORTICULTURE DEVELOPMENT CORPORATION  
LIMITED**

**[Food Processing Industries and Horticulture Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Unaudited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	9,700.00	9,700.00	9,700.00	9,700.00
(b) Reserves and Surplus	4,596.64	5,962.57	6,918.93	8,418.93
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	1,11,554.58	1,14,600.74	1,17,646.89	1,20,693.04
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	54,349.27	55,030.16	51,530.16	47,500.00
(d) Long-term provisions	0.00	0.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	1,71,254.71	99,891.60	2,19,000.11	2,00,000.00
(c) Other current liabilities	81,220.05	1,12,388.34	1,18,250.80	1,00,000.00
(d) Short-term provisions	0.00	0.00	0.00	0.00
<b>Total</b>	<b>4,32,675.25</b>	<b>3,97,573.41</b>	<b>5,23,046.88</b>	<b>4,86,311.97</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	39,741.94	40,522.10	38,271.06	36,171.06
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	45,179.68	45,179.68	45,179.68	45,179.68
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	0.00	0.00	0.00	0.00
(e) Other non-current assets	0.00	0.00	0.00	0.00
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	6,589.27	9,830.16	12,635.40	13,000.00
(c) Trade Receivables	2,12,454.48	1,38,274.27	3,69,561.56	3,41,961.23
(d) Cash & cash equivalents	93,695.20	1,23,708.55	22,569.51	20,000.00
(e) Short-term loans and advances	35,014.68	40,058.64	34,829.67	30,000.00
(f) Other current assets	0.00	0.00	0.00	0.00
<b>Total</b>	<b>4,32,675.25</b>	<b>3,97,573.41</b>	<b>5,23,046.88</b>	<b>4,86,311.97</b>

**WEST BENGAL FOREST DEVELOPMENT CORPORATION LIMITED**

[Forests Department]

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	9,08,556.00	7,74,067.00	8,12,770.35	8,53,408.87
<b>II. Other Income</b>	1,80,499.00	2,51,105.00	2,63,660.25	2,76,843.26
<b>III. Total Revenue (I + II)</b>	<b>10,89,055.00</b>	<b>10,25,172.00</b>	<b>10,76,430.60</b>	<b>11,30,252.13</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	28,631.00	40,822.00	42,863.10	45,006.26
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	-9,459.00	62,144.00	65,251.20	68,513.76
4. Employee benefits expense	3,04,230.00	3,49,087.00	3,66,541.35	3,84,868.42
5. Finance costs	0.00	0.00	0.00	0.00
6. Depreciation and amortization expense	33,363.00	27,420.00	28,791.00	30,230.55
7. Other expenses	5,33,766.00	3,28,225.00	3,44,637.30	3,61,869.17
<b>Total Expenses:</b>	<b>8,90,531.00</b>	<b>8,07,698.00</b>	<b>8,48,083.95</b>	<b>8,90,488.15</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>1,98,524.00</b>	<b>2,17,474.00</b>	<b>2,28,346.65</b>	<b>2,39,763.98</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>1,98,524.00</b>	<b>2,17,474.00</b>	<b>2,28,346.65</b>	<b>2,39,763.98</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>1,98,524.00</b>	<b>2,17,474.00</b>	<b>2,28,346.65</b>	<b>2,39,763.98</b>
<b>X. Tax Expense</b>				
1. Current Tax	63,184.00	74,441.00	68,504.00	71,929.20
2. Deferred Tax	-36,309.00	-7,495.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>26,875.00</b>	<b>66,946.00</b>	<b>68,504.00</b>	<b>71,929.20</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>1,71,649.00</b>	<b>1,50,528.00</b>	<b>1,59,842.65</b>	<b>1,67,834.78</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>1,71,649.00</b>	<b>1,50,528.00</b>	<b>1,59,842.65</b>	<b>1,67,834.78</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	272.00	239.00	254.00	266.00
2. Diluted (Absolute Fig.)	272.00	239.00	254.00	266.00

**WEST BENGAL FOREST DEVELOPMENT CORPORATION LIMITED**

**[Forests Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	63,049.00	63,049.00	63,049.00	63,049.00
(b) Reserves and Surplus	17,52,464.00	18,46,634.00	20,06,476.66	21,74,311.44
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	0.00	0.00	0.00	0.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	0.00	0.00	0.00	0.00
(d) Long-term provisions	0.00	0.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	94,699.00	83,625.00	84,461.25	86,150.48
(c) Other current liabilities	14,38,903.00	19,51,629.00	20,49,210.45	21,51,670.97
(d) Short-term provisions	0.00	0.00	0.00	0.00
<b>Total</b>	<b>33,49,115.00</b>	<b>39,44,937.00</b>	<b>42,03,197.36</b>	<b>44,75,181.89</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	2,18,041.00	2,03,148.00	2,07,210.96	2,11,355.18
(ii) Intangible assets	237.00	228.00	216.60	324.90
(iii) Capital work-in-progress	0.00	78.00	85.80	90.09
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred Tax Assets (Net)	7,479.00	8,044.00	8,044.00	8,044.00
(d) Long-term loans and advances	21,843.00	23,007.00	24,157.35	25,123.64
(e) Other non-current assets	9,646.00	9,732.00	10,023.96	10,525.16
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	3,54,801.00	2,62,390.00	2,63,701.95	2,65,020.46
(c) Trade Receivables	1,80,058.00	1,63,366.00	1,64,182.83	1,69,108.32
(d) Cash & cash equivalents	20,97,781.00	27,29,128.00	29,47,458.24	31,73,780.32
(e) Short-term loans and advances	3,48,810.00	4,22,634.00	4,54,317.76	4,85,535.96
(f) Other current assets	1,10,419.00	1,23,182.00	1,23,797.91	1,26,273.87
<b>Total</b>	<b>33,49,115.00</b>	<b>39,44,937.00</b>	<b>42,03,197.36</b>	<b>44,75,181.89</b>

**GLUCONATE HEALTH LIMITED**  
**[Health & Family Welfare Department]**  
**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	5,46,447.64	5,02,235.24	6,41,990.25	6,76,480.00
<b>II. Other Income</b>	49,421.53	56,464.87	62,111.36	68,322.49
<b>III. Total Revenue (I + II)</b>	<b>5,95,869.17</b>	<b>5,58,700.11</b>	<b>7,04,101.61</b>	<b>7,44,802.49</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	3,18,928.43	2,66,637.72	3,89,863.67	3,98,521.67
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	-4,851.66	7,656.79	3,000.97	1,450.00
4. Employee benefits expense	83,070.74	76,927.85	79,350.00	87,285.00
5. Finance costs	22,272.86	22,272.86	13,416.02	0.00
6. Depreciation and amortization expense	6,434.56	6,884.85	12,308.42	41,233.67
7. Other expenses	69,964.83	73,186.12	91,153.57	89,018.93
<b>Total Expenses:</b>	<b>4,95,819.76</b>	<b>4,53,566.18</b>	<b>5,89,092.65</b>	<b>6,17,509.27</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>1,00,049.41</b>	<b>1,05,133.93</b>	<b>1,15,008.96</b>	<b>1,27,293.22</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>1,00,049.41</b>	<b>1,05,133.93</b>	<b>1,15,008.96</b>	<b>1,27,293.22</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>1,00,049.41</b>	<b>1,05,133.93</b>	<b>1,15,008.96</b>	<b>1,27,293.22</b>
<b>X. Tax Expense</b>				
1. Current Tax	30,535.43	27,536.98	36,402.61	37,067.79
2. Deferred Tax	164.38	0.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>30,699.81</b>	<b>27,536.98</b>	<b>36,402.61</b>	<b>37,067.79</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>69,349.60</b>	<b>77,596.95</b>	<b>78,606.35</b>	<b>90,225.43</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>69,349.60</b>	<b>77,596.95</b>	<b>78,606.35</b>	<b>90,225.43</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	74.00	83.00	84.00	96.00
2. Diluted (Absolute Fig.)	74.00	83.00	84.00	96.00

**GLUCONATE HEALTH LIMITED**  
**[Health & Family Welfare Department]**  
**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	5,43,845.75	5,43,845.75	5,43,845.75	5,43,845.75
(b) Reserves and Surplus	1,76,890.65	2,35,453.00	2,84,059.35	3,44,284.79
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	7.18	7.18	7.18	7.18
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	4,60,001.30	4,82,274.16	3,40,134.33	3,40,134.33
(b) Deferred tax liabilities (Net)	9,852.48	9,852.48	9,852.48	9,852.48
(c) Other Long - term liabilities	0.00	0.00	0.00	0.00
(d) Long-term provisions	68,136.15	58,577.72	51,827.72	45,077.72
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	1,09,246.03	41,570.59	1,02,210.00	1,04,594.17
(c) Other current liabilities	9,602.88	7,474.95	9,950.00	12,500.00
(d) Short-term provisions	0.00	0.00	0.00	0.00
<b>Total</b>	<b>13,77,582.42</b>	<b>13,79,055.83</b>	<b>13,41,886.81</b>	<b>14,00,296.42</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	69,917.94	67,892.10	81,592.90	3,47,632.25
(ii) Intangible assets	6.71	6.71	6.71	6.71
(iii) Capital work-in-progress	0.00	2,550.00	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	6,09,781.50	0.00	0.00	0.00
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	0.00	0.00	0.00	0.00
(e) Other non-current assets	0.00	0.00	0.00	0.00
<b>(2) Current assets</b>				
(a) Current investments	0.00	9,22,712.18	9,21,193.83	7,06,410.79
(b) Inventories	89,611.01	40,819.65	56,595.00	75,000.00
(c) Trade Receivables	94,266.26	1,28,849.10	1,06,998.38	1,12,746.67
(d) Cash & cash equivalents	4,34,524.87	89,978.30	75,000.00	67,500.00
(e) Short-term loans and advances	5,476.21	3,461.53	5,500.00	6,000.00
(f) Other current assets	73,997.91	1,22,786.25	95,000.00	85,000.00
<b>Total</b>	<b>13,77,582.42</b>	<b>13,79,055.83</b>	<b>13,41,886.81</b>	<b>14,00,296.42</b>

**THE ELECTRO MEDICAL & ALLIED INDUSTRIES LIMITED**

**[Health & Family Welfare Department]**

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	26,885.37	28,031.73	29,000.00	30,000.00
<b>II. Other Income</b>	4,116.54	3,390.17	3,600.00	4,000.00
<b>III. Total Revenue (I + II)</b>	<b>31,001.91</b>	<b>31,421.90</b>	<b>32,600.00</b>	<b>34,000.00</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	18,870.99	19,622.38	20,300.00	21,000.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	0.00	0.00	0.00	0.00
4. Employee benefits expense	20,606.16	14,792.88	12,750.00	11,050.00
5. Finance costs	26,283.84	31,079.01	28,250.00	28,700.00
6. Depreciation and amortization expense	1,173.35	1,884.53	1,550.00	1,250.00
7. Other expenses	5,885.28	2,263.78	1,870.00	1,750.00
<b>Total Expenses:</b>	<b>72,819.63</b>	<b>69,642.59</b>	<b>64,720.00</b>	<b>63,750.00</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>-41,817.72</b>	<b>-38,220.69</b>	<b>-32,120.00</b>	<b>-29,750.00</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>-41,817.72</b>	<b>-38,220.69</b>	<b>-32,120.00</b>	<b>-29,750.00</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>-41,817.72</b>	<b>-38,220.69</b>	<b>-32,120.00</b>	<b>-29,750.00</b>
<b>X. Tax Expense</b>				
1. Current Tax	0.00	0.00	0.00	0.00
2. Deferred Tax	0.00	0.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>-41,817.72</b>	<b>-38,220.69</b>	<b>-32,120.00</b>	<b>-29,750.00</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>-41,817.72</b>	<b>-38,220.69</b>	<b>-32,120.00</b>	<b>-29,750.00</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	-26.00	-23.00	-22.00	-20.00
2. Diluted (Absolute Fig.)	0.00	0.00	0.00	0.00

**THE ELECTRO MEDICAL & ALLIED INDUSTRIES LIMITED**

**[Health & Family Welfare Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	1,63,997.00	1,63,997.00	1,63,997.00	1,63,997.00
(b) Reserves and Surplus	-10,49,843.52	-10,88,064.21	-11,20,184.21	-11,49,934.21
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	9,07,289.01	9,39,758.02	9,39,758.02	9,39,758.02
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	12,052.62	12,052.62	12,052.62	12,052.62
(d) Long-term provisions	0.00	0.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	1,24,124.66	1,24,519.85	1,24,720.80	1,30,020.61
(c) Other current liabilities	21,628.79	21,986.08	22,180.10	26,285.00
(d) Short-term provisions	22,510.03	23,172.63	23,550.51	25,550.00
<b>Total</b>	<b>2,01,758.58</b>	<b>1,97,421.99</b>	<b>1,66,074.83</b>	<b>1,47,729.03</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	19,389.98	17,534.48	15,984.48	14,734.48
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	19.64	19.64	19.64	19.64
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	0.00	0.00	0.00	0.00
(e) Other non-current assets	53,937.72	55,733.15	50,035.50	46,350.00
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	1,584.20	1,584.20	1,584.20	1,584.20
(c) Trade Receivables	38,797.65	36,844.35	25,470.96	23,939.51
(d) Cash & cash equivalents	61,149.52	59,393.12	48,109.95	41,080.70
(e) Short-term loans and advances	0.00	0.00	0.00	0.00
(f) Other current assets	26,879.87	26,313.04	24,870.10	20,020.50
<b>Total</b>	<b>2,01,758.58</b>	<b>1,97,421.99</b>	<b>1,66,074.83</b>	<b>1,47,729.03</b>

**WEST BENGAL MEDICAL SERVICES CORPORATION LIMITED**

**[Health & Family Welfare Department]**

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	3,85,518.55	3,10,013.03	3,72,015.64	4,46,418.77
<b>II. Other Income</b>	2,56,729.41	2,61,783.16	3,14,139.79	3,76,967.75
<b>III. Total Revenue (I + II)</b>	<b>6,42,247.97</b>	<b>5,71,796.19</b>	<b>6,86,155.43</b>	<b>8,23,386.52</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	0.00	0.00	0.00	0.00
4. Employee benefits expense	79,519.26	83,499.73	1,00,199.67	1,20,239.61
5. Finance costs	1,02,942.56	79,100.79	94,920.95	1,13,905.14
6. Depreciation and amortization expense	8,777.74	7,083.39	8,500.06	10,200.08
7. Other expenses	1,14,528.45	1,21,032.75	1,45,239.30	1,74,287.16
<b>Total Expenses:</b>	<b>3,05,768.01</b>	<b>2,90,716.66</b>	<b>3,48,859.99</b>	<b>4,18,631.98</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>3,36,479.96</b>	<b>2,81,079.53</b>	<b>3,37,295.44</b>	<b>4,04,754.54</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>3,36,479.96</b>	<b>2,81,079.53</b>	<b>3,37,295.44</b>	<b>4,04,754.54</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>3,36,479.96</b>	<b>2,81,079.53</b>	<b>3,37,295.44</b>	<b>4,04,754.54</b>
<b>X. Tax Expense</b>				
1. Current Tax	85,015.14	73,446.00	88,135.20	1,05,762.24
2. Deferred Tax	823.68	26,796.65	32,155.98	38,587.17
<b>Total Tax Expenses:</b>	<b>85,838.82</b>	<b>1,00,242.65</b>	<b>1,20,291.18</b>	<b>1,44,349.41</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>2,50,641.14</b>	<b>1,80,836.88</b>	<b>2,17,004.26</b>	<b>2,60,405.13</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>2,50,641.14</b>	<b>1,80,836.88</b>	<b>2,17,004.26</b>	<b>2,60,405.13</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	251.00	181.00	217.00	260.00
2. Diluted (Absolute Fig.)	251.00	181.00	217.00	260.00

**WEST BENGAL MEDICAL SERVICES CORPORATION LIMITED**

**[Health & Family Welfare Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	1,00,000.00	1,00,000.00	1,00,000.00	1,00,000.00
(b) Reserves and Surplus	11,84,293.44	12,65,130.33	15,18,156.39	18,21,787.67
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	4,00,000.00	0.00	0.00	0.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	4,52,598.09	5,07,118.55	6,08,542.26	7,30,250.71
(d) Long-term provisions	0.00	0.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	1,04,112.16	94,313.99	1,13,176.78	1,55,812.14
(c) Other current liabilities	38,86,180.16	76,05,700.14	91,36,840.16	1,09,52,208.22
(d) Short-term provisions	85,015.14	73,446.00	88,135.20	1,09,762.21
<b>Total</b>	<b>62,12,198.98</b>	<b>96,45,708.99</b>	<b>1,15,64,850.79</b>	<b>1,38,69,820.95</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	73,736.11	74,010.68	88,812.82	1,06,575.38
(ii) Intangible assets	72.36	276.89	332.26	398.71
(iii) Capital work-in-progress	20,494.70	90,478.92	1,08,574.71	1,30,289.65
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred Tax Assets (Net)	1,901.52	968.38	1,162.06	1,394.47
(d) Long-term loans and advances	5,85,138.60	7,19,947.93	8,63,937.52	10,36,725.02
(e) Other non-current assets	0.00	0.00	0.00	0.00
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	0.00	0.00	0.00	0.00
(c) Trade Receivables	0.00	0.00	0.00	0.00
(d) Cash & cash equivalents	47,19,358.32	80,37,477.01	96,44,972.42	1,15,53,966.90
(e) Short-term loans and advances	3,524.19	3,014.18	3,617.01	4,340.41
(f) Other current assets	8,07,973.17	7,19,535.01	8,53,442.01	10,36,130.41
<b>Total</b>	<b>62,12,198.98</b>	<b>96,45,708.99</b>	<b>1,15,64,850.79</b>	<b>1,38,69,820.95</b>

**WEST BENGAL POLICE HOUSING AND INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED**  
**[Home and Hill Affairs Department]**  
**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	1,15,317.25	1,00,443.28	1,25,554.10	1,56,942.62
<b>II. Other Income</b>	62,323.97	68,923.49	86,154.37	1,07,692.96
<b>III. Total Revenue (I + II)</b>	<b>1,77,641.22</b>	<b>1,69,366.77</b>	<b>2,11,708.46</b>	<b>2,64,635.58</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	0.00	0.00	0.00	0.00
4. Employee benefits expense	60,151.03	57,070.85	71,338.56	89,173.20
5. Finance costs	0.00	0.00	0.00	0.00
6. Depreciation and amortization expense	1,529.92	1,682.91	2,103.64	2,629.55
7. Other expenses	27,937.19	22,826.76	28,533.45	35,666.82
<b>Total Expenses:</b>	<b>89,618.14</b>	<b>81,580.53</b>	<b>1,01,975.66</b>	<b>1,27,469.57</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>88,023.08</b>	<b>87,786.24</b>	<b>1,09,732.80</b>	<b>1,37,166.01</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>88,023.08</b>	<b>87,786.24</b>	<b>1,09,732.80</b>	<b>1,37,166.01</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>88,023.08</b>	<b>87,786.24</b>	<b>1,09,732.80</b>	<b>1,37,166.01</b>
<b>X. Tax Expense</b>				
1. Current Tax	22,158.24	22,111.96	27,666.30	34,628.10
2. Deferred Tax	2.21	64.23	184.96	410.87
<b>Total Tax Expenses:</b>	<b>22,160.45</b>	<b>22,176.19</b>	<b>27,851.26</b>	<b>35,038.97</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>65,862.63</b>	<b>65,610.05</b>	<b>81,881.54</b>	<b>1,02,127.04</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>65,862.63</b>	<b>65,610.05</b>	<b>81,881.54</b>	<b>1,02,127.04</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	62.00	63.00	79.00	97.00
2. Diluted (Absolute Fig.)	62.00	63.00	79.00	97.00

**WEST BENGAL POLICE HOUSING AND INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED**

[Home and Hill Affairs Department]

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	1,04,000.00	1,04,000.00	1,04,000.00	1,04,000.00
(b) Reserves and Surplus	4,96,871.44	5,84,657.68	7,56,822.10	9,72,027.63
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	0.00	0.00	0.00	0.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	89,96,130.40	99,09,303.69	1,23,86,629.62	1,54,83,287.02
(d) Long-term provisions	0.00	0.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	8,101.41	0.00	0.00	0.00
(c) Other current liabilities	20,089.73	51,619.18	64,523.98	80,654.97
(d) Short-term provisions	1,286.09	0.00	0.00	0.00
<b>Total</b>	<b>96,26,479.06</b>	<b>1,06,49,580.56</b>	<b>1,33,11,975.70</b>	<b>1,66,39,969.62</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	4,450.00	9,458.55	11,823.18	14,778.98
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred Tax Assets (Net)	923.58	1,154.48	1,443.09	1,803.87
(d) Long-term loans and advances	0.00	0.00	0.00	0.00
(e) Other non-current assets	1,25,624.38	1,25,624.38	13,266.27	16,582.85
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	0.00	0.00	0.00	0.00
(c) Trade Receivables	0.00	0.00	0.00	0.00
(d) Cash & cash equivalents	19,40,112.84	26,05,499.46	32,30,341.79	40,37,927.21
(e) Short-term loans and advances	0.00	0.00	0.00	0.00
(f) Other current assets	75,55,368.25	79,07,843.69	1,00,55,101.37	1,25,68,876.71
<b>Total</b>	<b>96,26,479.06</b>	<b>1,06,49,580.56</b>	<b>1,33,11,975.70</b>	<b>1,66,39,969.62</b>

**WEST BENGAL HOUSING BOARD**  
**[Housing Department]**  
**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Unaudited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	5,680.20	1,125.24	3,00,000.00	3,00,000.00
<b>II. Other Income</b>	4,42,446.11	3,18,960.40	2,70,000.00	2,90,000.00
<b>III. Total Revenue (I + II)</b>	<b>4,48,126.31</b>	<b>3,20,085.64</b>	<b>5,70,000.00</b>	<b>5,90,000.00</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	68,449.46	45,128.05	25,000.00	2,89,800.00
4. Employee benefits expense	55,076.65	71,790.20	65,000.00	70,000.00
5. Finance costs	0.00	0.00	0.00	0.00
6. Depreciation and amortization expense	258.85	382.33	250.00	200.00
7. Other expenses	33,753.75	34,104.52	35,000.00	40,000.00
<b>Total Expenses:</b>	<b>1,57,538.72</b>	<b>1,51,405.10</b>	<b>1,25,250.00</b>	<b>4,00,000.00</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>2,90,587.59</b>	<b>1,68,680.54</b>	<b>4,44,750.00</b>	<b>1,90,000.00</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>2,90,587.59</b>	<b>1,68,680.54</b>	<b>4,44,750.00</b>	<b>1,90,000.00</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>2,90,587.59</b>	<b>1,68,680.54</b>	<b>4,44,750.00</b>	<b>1,90,000.00</b>
<b>X. Tax Expense</b>				
1. Current Tax	1,56,827.39	93,391.59	75,000.00	70,000.00
2. Deferred Tax	0.00	0.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>1,56,827.39</b>	<b>93,391.59</b>	<b>75,000.00</b>	<b>70,000.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>1,33,760.20</b>	<b>75,288.95</b>	<b>3,69,750.00</b>	<b>1,20,000.00</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>1,33,760.20</b>	<b>75,288.95</b>	<b>3,69,750.00</b>	<b>1,20,000.00</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	0.00	0.00	0.00	0.00
2. Diluted (Absolute Fig.)	0.00	0.00	0.00	0.00

**WEST BENGAL HOUSING BOARD**  
**[Housing Department]**  
**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Unaudited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	1,19,479.56	1,19,479.56	1,19,479.56	1,19,479.56
(b) Reserves and Surplus	19,80,437.53	21,00,854.53	23,20,854.53	24,50,854.53
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	0.00	0.00	0.00	0.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	0.00	0.00	0.00	0.00
(d) Long-term provisions	0.00	0.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	17,99,710.02	19,23,052.25	19,63,052.25	20,63,052.25
(c) Other current liabilities	0.00	0.00	0.00	0.00
(d) Short-term provisions	0.00	0.00	0.00	0.00
<b>Total</b>	<b>38,99,627.12</b>	<b>41,43,386.34</b>	<b>44,03,386.34</b>	<b>46,33,386.34</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	2,017.01	2,346.79	2,500.00	2,700.00
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	19,80,663.34	21,83,000.44	25,00,000.00	27,70,000.00
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	0.00	0.00	0.00	0.00
(e) Other non-current assets	0.00	0.00	0.00	0.00
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	12,53,440.13	12,98,568.17	12,50,000.00	13,00,000.00
(c) Trade Receivables	18,982.63	18,530.08	18,100.00	17,700.00
(d) Cash & cash equivalents	2,04,525.23	1,39,838.48	1,20,000.00	1,30,000.00
(e) Short-term loans and advances	0.00	0.00	0.00	0.00
(f) Other current assets	4,39,998.78	5,01,102.37	5,12,786.34	4,12,986.34
<b>Total</b>	<b>38,99,627.12</b>	<b>41,43,386.34</b>	<b>44,03,386.34</b>	<b>46,33,386.34</b>

**WEST BENGAL INDUSTRIAL DEVELOPMENT CORPORATION LTD.**

**[Industry Commerce and Enterprises Department]**

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	97,747.06	3,73,614.69	1,89,529.83	1,99,006.32
<b>II. Other Income</b>	9,87,786.99	12,93,990.59	9,15,600.17	9,61,380.18
<b>III. Total Revenue (I + II)</b>	<b>10,85,534.06</b>	<b>16,67,605.27</b>	<b>11,05,130.00</b>	<b>11,60,386.50</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	231.06	2.90	279.51	293.49
4. Employee benefits expense	64,361.70	75,888.24	75,888.24	79,682.65
5. Finance costs	0.00	0.00	0.00	0.00
6. Depreciation and amortization expense	7,405.45	6,449.25	5,804.33	5,223.89
7. Other expenses	7,05,257.83	10,27,630.34	6,74,690.68	7,08,425.22
<b>Total Expenses:</b>	<b>7,77,256.03</b>	<b>11,09,970.73</b>	<b>7,56,662.76</b>	<b>7,93,625.25</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>3,08,278.03</b>	<b>5,57,634.54</b>	<b>3,48,467.24</b>	<b>3,66,761.25</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>3,08,278.03</b>	<b>5,57,634.54</b>	<b>3,48,467.24</b>	<b>3,66,761.25</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>3,08,278.03</b>	<b>5,57,634.54</b>	<b>3,48,467.24</b>	<b>3,66,761.25</b>
<b>X. Tax Expense</b>				
1. Current Tax	89,800.00	1,68,063.83	1,01,473.66	1,06,800.88
2. Deferred Tax	1,626.00	-16,33,834.96	1,700.00	1,700.00
<b>Total Tax Expenses:</b>	<b>91,426.00</b>	<b>-14,65,771.13</b>	<b>1,03,173.66</b>	<b>1,08,500.88</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>2,16,852.03</b>	<b>20,23,405.67</b>	<b>2,45,293.58</b>	<b>2,58,260.37</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>2,16,852.03</b>	<b>20,23,405.67</b>	<b>2,45,293.58</b>	<b>2,58,260.37</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	49.74	464.15	56.00	59.24
2. Diluted (Absolute Fig.)	49.74	464.15	56.27	59.24

**WEST BENGAL INDUSTRIAL DEVELOPMENT CORPORATION LTD.**

**[Industry Commerce and Enterprises Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	43,59,346.01	43,59,346.01	43,59,346.01	43,59,346.01
(b) Reserves and Surplus	46,84,264.17	65,67,373.88	68,12,667.46	70,70,927.83
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	0.00	0.00	0.00	0.00
(b) Deferred tax liabilities (Net)	52,82,074.00	36,48,239.04	36,49,939.04	36,51,639.04
(c) Other Long - term liabilities	66,43,104.65	65,97,924.65	67,21,359.10	67,93,252.46
(d) Long-term provisions	0.00	0.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	13,46,298.36	14,44,522.74	3,62,724.39	3,62,724.39
(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	1,30,458.56	1,31,710.37	1,38,295.89	1,45,210.68
(c) Other current liabilities	1,25,18,483.26	1,27,36,662.70	1,33,73,495.84	1,40,42,170.63
(d) Short-term provisions	10,591.61	20,480.82	19,456.78	19,456.78
<b>Total</b>	<b>3,49,74,620.62</b>	<b>3,55,06,260.21</b>	<b>3,54,37,284.50</b>	<b>3,64,44,727.82</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	1,76,484.24	1,80,934.26	1,75,129.94	1,69,906.04
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	1,84,21,627.28	1,79,03,087.30	1,79,04,787.30	1,79,06,487.30
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	11,15,605.31	12,13,829.69	11,76,627.19	11,39,424.69
(e) Other non-current assets	18,71,676.94	20,02,525.08	21,02,651.33	22,07,783.90
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	9,16,496.03	10,21,489.17	10,72,563.63	11,26,191.81
(c) Trade Receivables	552.00	5,515.44	5,791.21	6,080.77
(d) Cash & cash equivalents	1,13,51,466.98	1,21,85,452.26	1,19,56,635.56	1,27,93,600.05
(e) Short-term loans and advances	0.00	0.00	0.00	0.00
(f) Other current assets	11,20,711.84	9,93,426.99	10,43,098.34	10,95,253.25
<b>Total</b>	<b>3,49,74,620.62</b>	<b>3,55,06,260.20</b>	<b>3,54,37,284.50</b>	<b>3,64,44,727.82</b>

**PASCHIMBANGA AGRI MARKETING CORPORATION LTD.**

**[Agricultural Marketing Department]**

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Unaudited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	1,20,202.86	1,23,018.14	54,059.70	1,29,169.04
<b>II. Other Income</b>	72,590.76	51,548.06	24,862.55	54,125.46
<b>III. Total Revenue (I + II)</b>	<b>1,92,793.62</b>	<b>1,74,566.19</b>	<b>78,922.26</b>	<b>1,83,294.50</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	1,03,077.45	1,20,778.59	54,916.59	1,26,817.52
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	24.50	-80.56	10,349.82	10,867.31
4. Employee benefits expense	864.95	1,012.10	1,557.11	1,634.96
5. Finance costs	0.00	0.00	0.00	0.00
6. Depreciation and amortization expense	24,043.63	24,043.63	24,043.63	25,245.81
7. Other expenses	81,921.71	85,312.80	30,797.80	78,054.28
<b>Total Expenses:</b>	<b>2,09,932.22</b>	<b>2,31,066.56</b>	<b>1,21,664.95</b>	<b>2,42,619.89</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>-17,138.60</b>	<b>-56,500.37</b>	<b>-42,742.69</b>	<b>-59,325.39</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>-17,138.60</b>	<b>-56,500.37</b>	<b>-42,742.69</b>	<b>-59,325.39</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>-17,138.60</b>	<b>-56,500.37</b>	<b>-42,742.69</b>	<b>-59,325.39</b>
<b>X. Tax Expense</b>				
1. Current Tax	3,061.90	3,872.30	42.50	0.00
2. Deferred Tax	-1,544.92	2,627.70	0.00	0.00
<b>Total Tax Expenses:</b>	<b>1,516.98</b>	<b>6,500.00</b>	<b>42.50</b>	<b>0.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>-18,655.58</b>	<b>-63,000.37</b>	<b>-42,785.19</b>	<b>-59,325.39</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>-18,655.58</b>	<b>-63,000.37</b>	<b>-42,785.19</b>	<b>-59,325.39</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	-403.58	-1,362.91	-925.59	-1,283.40
2. Diluted (Absolute Fig.)	-403.58	-1,362.91	-925.59	-1,283.40

**PASCHIMBANGA AGRI MARKETING CORPORATION LTD.**

**[Agricultural Marketing Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Unaudited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	46,225.00	46,225.00	46,225.00	46,225.00
(b) Reserves and Surplus	5,10,694.53	4,50,321.87	4,07,536.68	4,40,000.00
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	2,70,000.00	0.00	0.00	0.00
(b) Deferred tax liabilities (Net)	10,328.52	2,627.70	2,627.70	2,627.70
(c) Other Long - term liabilities	5,352.24	5,352.24	5,352.24	5,352.24
(d) Long-term provisions	0.00	0.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	5,962.94	3,905.68	4,022.85	4,224.00
(c) Other current liabilities	2,63,890.77	2,57,685.60	2,57,213.80	2,70,074.49
(d) Short-term provisions	0.00	0.00	0.00	0.00
<b>Total</b>	<b>11,12,454.00</b>	<b>7,66,118.10</b>	<b>7,22,978.27</b>	<b>7,68,503.42</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	1,52,753.58	1,28,709.71	1,04,666.09	1,15,132.69
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	22,394.27	22,394.27	22,394.27	22,394.27
(e) Other non-current assets	48,132.51	48,144.20	48,144.20	48,144.20
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	1,269.31	18,003.38	28,353.11	29,770.76
(c) Trade Receivables	21,574.83	27,878.62	28,714.98	31,586.48
(d) Cash & cash equivalents	7,69,668.31	3,71,969.85	3,03,101.84	3,12,194.89
(e) Short-term loans and advances	0.00	0.00	0.00	0.00
(f) Other current assets	96,661.20	1,49,018.06	1,87,603.80	2,09,280.13
<b>Total</b>	<b>11,12,454.00</b>	<b>7,66,118.10</b>	<b>7,22,978.27</b>	<b>7,68,503.42</b>

**THE WEST BENGAL STATE HANDLOOM WEAVERS' CO-OPERATIVE SOCIETY LTD. (TANTUJA)**

**[Micro, Small & Medium Enterprises and Textiles Department]**

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	1,96,97,763.10	18,09,171.61	21,50,000.00	23,00,000.00
<b>II. Other Income</b>	1,61,632.74	1,97,808.47	2,00,000.00	1,90,000.00
<b>III. Total Revenue (I + II)</b>	<b>1,98,59,395.84</b>	<b>20,06,980.08</b>	<b>23,50,000.00</b>	<b>24,90,000.00</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	2,68,893.45	26,659.76	25,000.00	28,000.00
2. Purchase of Stock-In-Trade	16,92,992.39	15,58,959.76	18,06,000.00	19,32,000.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	1,21,510.14	91,655.13	37,893.66	27,893.66
4. Employee benefits expense	3,73,916.57	3,93,160.31	3,94,000.00	4,44,000.00
5. Finance costs	17,140.71	19,640.71	21,040.71	21,040.71
6. Depreciation and amortization expense	10,375.06	12,070.36	12,570.36	12,570.36
7. Other expenses	49,691.45	60,595.67	40,594.84	50,570.48
<b>Total Expenses:</b>	<b>25,34,519.76</b>	<b>21,62,741.70</b>	<b>23,37,099.57</b>	<b>25,16,075.21</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>1,73,24,876.08</b>	<b>-1,55,761.62</b>	<b>12,900.43</b>	<b>-26,075.21</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>1,73,24,876.08</b>	<b>-1,55,761.62</b>	<b>12,900.43</b>	<b>-26,075.21</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>1,73,24,876.08</b>	<b>-1,55,761.62</b>	<b>12,900.43</b>	<b>-26,075.21</b>
<b>X. Tax Expense</b>				
1. Current Tax	0.00	0.00	0.00	0.00
2. Deferred Tax	0.00	0.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>1,73,24,876.08</b>	<b>-1,55,761.62</b>	<b>12,900.43</b>	<b>-26,075.21</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	81,913.68	27,548.65	12,900.43	29,712.11
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>81,913.68</b>	<b>27,548.65</b>	<b>12,900.43</b>	<b>29,712.11</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>1,74,06,789.76</b>	<b>-1,28,212.97</b>	<b>25,800.86</b>	<b>3,636.90</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	38.00	12.00	0.00	0.00
2. Diluted (Absolute Fig.)	0.00	0.00	0.00	0.00

**THE WEST BENGAL STATE HANDLOOM WEAVERS' CO-OPERATIVE SOCIETY LTD. (TANTUJA)**

**[Micro, Small & Medium Enterprises and Textiles Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	21,48,042.34	21,49,967.88	21,52,455.31	21,53,965.81
(b) Reserves and Surplus	87,493.10	88,441.29	1,01,341.72	1,31,053.83
(c) Money received against share warrants	816.52	53.88	25.22	15.40
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	4,96,170.79	4,96,170.79	4,76,170.79	4,76,170.79
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	0.00	0.00	0.00	0.00
(d) Long-term provisions	0.00	0.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	3,80,113.64	3,75,722.47	4,75,530.25	6,51,020.35
(c) Other current liabilities	0.00	0.00	0.00	0.00
(d) Short-term provisions	0.00	0.00	0.00	0.00
<b>Total</b>	<b>31,12,636.39</b>	<b>31,10,356.31</b>	<b>32,05,523.29</b>	<b>34,12,226.18</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	1,35,343.68	1,35,618.75	1,23,048.39	1,42,018.32
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	0.00	0.00	0.00	0.00
(e) Other non-current assets	0.00	0.00	0.00	0.00
<b>(2) Current assets</b>				
(a) Current investments	1,32,429.52	1,24,865.51	2,00,000.00	1,85,000.00
(b) Inventories	4,41,989.38	5,33,644.51	4,95,750.83	4,67,857.17
(c) Trade Receivables	15,38,928.04	15,40,989.20	11,24,399.45	14,26,310.93
(d) Cash & cash equivalents	3,47,818.50	1,72,011.44	3,84,015.35	3,65,014.14
(e) Short-term loans and advances	3,15,111.79	4,01,209.30	5,53,018.22	5,23,015.45
(f) Other current assets	2,01,015.48	2,02,017.59	3,25,291.05	3,03,010.17
<b>Total</b>	<b>31,12,636.39</b>	<b>31,10,356.31</b>	<b>32,05,523.29</b>	<b>34,12,226.18</b>

**WEST BENGAL HANDICRAFTS DEVELOPMENT CORPORATION LTD. (MANJUSHA)**

**[Micro, Small & Medium Enterprises and Textiles Department]**

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	10,67,232.64	15,16,098.63	15,91,903.57	16,71,498.74
<b>II. Other Income</b>	58,285.03	67,397.16	70,767.02	74,305.37
<b>III. Total Revenue (I + II)</b>	<b>11,25,517.67</b>	<b>15,83,495.79</b>	<b>16,62,670.58</b>	<b>17,45,804.11</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	8,84,070.95	12,99,474.69	13,64,448.42	14,32,670.84
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	30,488.50	-9,151.08	-9,608.63	-10,089.07
4. Employee benefits expense	45,267.81	41,600.66	43,680.69	45,864.72
5. Finance costs	2,420.87	2,701.23	2,836.29	2,978.11
6. Depreciation and amortization expense	2,727.58	1,943.67	2,040.85	2,142.89
7. Other expenses	15,335.22	16,112.57	16,918.20	17,764.11
<b>Total Expenses:</b>	<b>9,80,310.91</b>	<b>13,52,681.73</b>	<b>14,20,315.82</b>	<b>14,91,331.61</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>1,45,206.76</b>	<b>2,30,814.06</b>	<b>2,42,354.76</b>	<b>2,54,472.50</b>
<b>VI. Exceptional Items</b>	0.00	620.27	651.29	683.85
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>1,45,206.76</b>	<b>2,30,193.79</b>	<b>2,41,703.47</b>	<b>2,53,788.65</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>1,45,206.76</b>	<b>2,30,193.79</b>	<b>2,41,703.47</b>	<b>2,53,788.65</b>
<b>X. Tax Expense</b>				
1. Current Tax	44,539.74	69,601.59	73,081.67	76,735.76
2. Deferred Tax	-496.38	1,897.11	1,991.96	2,091.56
<b>Total Tax Expenses:</b>	<b>44,043.36</b>	<b>71,498.70</b>	<b>75,073.63</b>	<b>78,827.32</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>1,01,163.40</b>	<b>1,58,695.09</b>	<b>1,66,629.84</b>	<b>1,74,961.33</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>1,01,163.40</b>	<b>1,58,695.09</b>	<b>1,66,629.84</b>	<b>1,74,961.33</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	21.71	34.05	35.76	37.55
2. Diluted (Absolute Fig.)	21.71	34.05	35.76	37.55

**WEST BENGAL HANDICRAFTS DEVELOPMENT CORPORATION LTD. (MANJUSHA)**

**[Micro, Small & Medium Enterprises and Textiles Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	4,66,000.00	4,66,000.00	4,66,000.00	4,66,000.00
(b) Reserves and Surplus	3,57,217.28	5,06,592.37	5,31,921.99	5,58,518.09
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	70,720.74	62,673.90	47,633.90	49,587.06
(b) Deferred tax liabilities (Net)	2,076.24	3,973.35	4,172.02	4,380.62
(c) Other Long - term liabilities	91,917.90	1,04,288.05	1,09,502.45	1,14,977.58
(d) Long-term provisions	0.00	0.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	3,67,644.56	6,80,530.33	7,24,556.84	7,83,459.87
(c) Other current liabilities	25,442.48	19,454.48	25,427.21	26,698.57
(d) Short-term provisions	45,874.51	63,092.41	66,247.03	69,559.39
<b>Total</b>	<b>14,26,893.72</b>	<b>19,06,604.90</b>	<b>19,75,461.45</b>	<b>20,73,181.17</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	12,416.76	10,842.44	10,326.13	9,834.41
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	50.00	50.00	50.00	50.00
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	856.39	856.39	856.39	856.39
(e) Other non-current assets	8,46,445.23	9,43,032.62	9,90,184.25	10,39,693.46
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	45,960.45	55,111.53	57,867.10	60,760.46
(c) Trade Receivables	1,91,238.98	6,70,791.14	6,83,960.75	7,18,158.78
(d) Cash & cash equivalents	2,91,392.33	1,79,961.40	1,88,959.47	1,98,407.44
(e) Short-term loans and advances	1,393.57	2,391.14	2,510.70	2,636.24
(f) Other current assets	37,140.01	43,568.25	40,746.66	42,784.00
<b>Total</b>	<b>14,26,893.72</b>	<b>19,06,604.90</b>	<b>19,75,461.45</b>	<b>20,73,181.17</b>

**WEST BENGAL SMALL INDUSTRIES DEVELOPMENT CORPORATION LIMITED**  
**[Micro, Small & Medium Enterprises and Textiles Department]**  
**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	12,23,840.59	15,13,233.14	15,80,613.36	17,38,674.70
<b>II. Other Income</b>	5,88,612.74	4,09,458.21	4,46,636.34	4,81,299.98
<b>III. Total Revenue (I + II)</b>	<b>18,12,453.33</b>	<b>19,22,691.35</b>	<b>20,27,249.70</b>	<b>22,19,974.67</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	9,92,460.04	12,50,614.54	12,99,077.56	14,28,985.32
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	320.93	0.00	0.00	0.00
4. Employee benefits expense	94,169.26	84,310.81	69,826.42	66,809.06
5. Finance costs	20,933.64	21,824.84	10,761.83	11,838.01
6. Depreciation and amortization expense	1,43,742.69	1,82,149.61	1,95,000.00	2,14,500.00
7. Other expenses	1,82,259.16	1,69,863.56	1,83,882.77	2,02,271.05
<b>Total Expenses:</b>	<b>14,33,885.72</b>	<b>17,08,763.35</b>	<b>17,58,548.58</b>	<b>19,24,403.44</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>3,78,567.61</b>	<b>2,13,928.00</b>	<b>2,68,701.12</b>	<b>2,95,571.23</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>3,78,567.61</b>	<b>2,13,928.00</b>	<b>2,68,701.12</b>	<b>2,95,571.23</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>3,78,567.61</b>	<b>2,13,928.00</b>	<b>2,68,701.12</b>	<b>2,95,571.23</b>
<b>X. Tax Expense</b>				
1. Current Tax	3,06,121.88	1,28,400.25	1,27,360.00	1,31,096.00
2. Deferred Tax	-1,80,021.45	8,274.47	15,000.00	18,000.00
<b>Total Tax Expenses:</b>	<b>1,26,100.43</b>	<b>1,36,674.72</b>	<b>1,42,360.00</b>	<b>1,49,096.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>2,52,467.18</b>	<b>77,253.28</b>	<b>1,26,341.12</b>	<b>1,46,475.23</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	-31,086.51	-939.45	-1,203.94	-1,500.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	-9,052.39	-273.57	-350.59	-436.80
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>-22,034.12</b>	<b>-665.88</b>	<b>-853.35</b>	<b>-1,063.20</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>2,30,433.06</b>	<b>76,587.40</b>	<b>1,25,487.77</b>	<b>1,45,412.03</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	9.61	2.84	0.00	0.00
2. Diluted (Absolute Fig.)	9.61	2.84	0.00	0.00

**WEST BENGAL SMALL INDUSTRIES DEVELOPMENT CORPORATION LIMITED**  
**[Micro, Small & Medium Enterprises and Textiles Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	27,10,434.50	27,43,564.30	28,24,671.40	31,07,138.54
(b) Reserves and Surplus	29,45,692.13	28,68,736.45	30,07,837.34	33,08,621.07
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.12	15,000.14	0.02	0.02
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	0.00	0.00	0.00	0.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	8,84,185.96	11,17,485.59	15,31,353.35	16,84,488.68
(d) Long-term provisions	50,652.92	48,803.45	48,803.45	48,803.45
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	12,49,558.49	13,54,230.63	13,19,428.25	14,98,423.66
(c) Other current liabilities	6,06,949.66	6,93,736.61	6,45,034.22	6,60,962.90
(d) Short-term provisions	1,61,196.11	14,502.78	40,349.28	44,384.20
<b>Total</b>	<b>86,08,669.88</b>	<b>88,56,059.93</b>	<b>94,17,477.30</b>	<b>1,03,52,822.52</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	19,61,556.80	24,36,659.53	25,88,639.62	28,47,503.58
(ii) Intangible assets	2,875.22	4,676.90	5,107.10	5,617.81
(iii) Capital work-in-progress	12,23,745.34	10,29,663.64	11,82,836.62	13,01,120.28
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	64,025.01	64,025.01	64,025.01	64,025.01
(c) Deferred Tax Assets (Net)	2,66,571.86	2,58,570.96	2,58,297.39	2,84,127.13
(d) Long-term loans and advances	0.00	0.00	0.00	0.00
(e) Other non-current assets	7,67,391.08	57,575.88	63,334.91	69,668.40
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	2,975.52	1,180.51	4,772.15	5,249.37
(c) Trade Receivables	9,32,107.86	9,27,401.56	12,41,084.20	13,65,192.62
(d) Cash & cash equivalents	31,81,999.13	37,87,775.40	37,57,984.16	41,33,782.58
(e) Short-term loans and advances	0.00	0.00	0.00	0.00
(f) Other current assets	2,05,422.07	2,88,530.54	2,51,396.13	2,76,535.74
<b>Total</b>	<b>86,08,669.88</b>	<b>88,56,059.93</b>	<b>94,17,477.30</b>	<b>1,03,52,822.53</b>

**THE DURGAPUR PROJECTS LIMITED**  
**[Power Department]**  
**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	1,20,50,218.59	1,82,72,165.73	1,62,83,811.54	1,68,22,004.66
<b>II. Other Income</b>	18,86,784.92	21,06,947.86	16,90,000.00	2,18,100.00
<b>III. Total Revenue (I + II)</b>	<b>1,39,37,003.51</b>	<b>2,03,79,113.59</b>	<b>1,79,73,811.54</b>	<b>1,70,40,104.66</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	63,18,249.10	1,25,60,556.60	1,04,92,689.16	1,06,26,203.18
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	0.00	0.00	0.00	0.00
4. Employee benefits expense	14,21,160.90	13,80,005.72	11,68,700.00	12,27,135.00
5. Finance costs	34,24,170.69	34,70,569.00	32,50,000.00	21,88,654.00
6. Depreciation and amortization expense	17,99,495.49	18,04,497.78	17,99,500.00	17,81,505.00
7. Other expenses	8,99,127.62	9,99,638.54	12,43,073.15	11,80,919.49
<b>Total Expenses:</b>	<b>1,38,62,203.79</b>	<b>2,02,15,267.65</b>	<b>1,79,53,962.31</b>	<b>1,70,04,416.67</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>74,799.72</b>	<b>1,63,845.94</b>	<b>19,849.23</b>	<b>35,687.99</b>
<b>VI. Exceptional Items</b>	0.00	-1,34,169.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>74,799.72</b>	<b>2,98,014.94</b>	<b>19,849.23</b>	<b>35,687.99</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>74,799.72</b>	<b>2,98,014.94</b>	<b>19,849.23</b>	<b>35,687.99</b>
<b>X. Tax Expense</b>				
1. Current Tax	0.00	0.00	0.00	0.00
2. Deferred Tax	0.00	0.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>74,799.72</b>	<b>2,98,014.94</b>	<b>19,849.23</b>	<b>35,687.99</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>74,799.72</b>	<b>2,98,014.94</b>	<b>19,849.23</b>	<b>35,687.99</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	3.39	12.21	0.81	1.46
2. Diluted (Absolute Fig.)	3.39	12.21	0.81	1.46

**THE DURGAPUR PROJECTS LIMITED**

**[Power Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	2,20,69,832.00	2,44,00,503.00	2,45,25,819.00	2,45,25,819.00
(b) Reserves and Surplus	-3,53,30,693.00	-3,50,79,528.00	-3,50,59,678.77	-3,50,23,990.78
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	2,93,771.00	1,25,316.00	0.00	1,00,00,000.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	2,89,05,360.00	2,98,46,596.00	2,84,38,905.00	2,42,18,453.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	33,25,518.00	16,50,899.00	57,530.00	57,530.00
(d) Long-term provisions	13,02,389.00	12,23,227.00	11,62,065.65	11,38,824.34
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	78,71,734.00	98,15,223.00	1,06,65,223.00	95,46,846.00
(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	38,67,229.00	59,69,617.21	90,69,617.21	65,69,617.21
(c) Other current liabilities	92,66,898.00	63,26,780.00	63,42,380.00	63,82,380.00
(d) Short-term provisions	1,92,284.00	2,47,973.00	2,35,574.35	2,30,862.86
<b>Total</b>	<b>4,17,64,322.00</b>	<b>4,45,26,606.21</b>	<b>4,54,37,435.45</b>	<b>4,76,46,341.63</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	1,84,63,341.00	1,68,40,250.00	1,51,40,750.00	1,34,09,729.30
(ii) Intangible assets	8,75,091.00	14,35,960.00	14,14,760.00	26,14,760.00
(iii) Capital work-in-progress	2,10,001.50	45,894.71	50,484.30	10,50,485.13
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	7.50	7.50	7.50	7.50
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	0.00	0.00	0.00	0.00
(e) Other non-current assets	5,83,742.00	5,87,039.00	5,87,039.00	5,87,039.00
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	23,43,403.00	17,79,404.00	18,68,374.20	19,61,792.91
(c) Trade Receivables	42,04,585.00	41,05,040.00	38,99,788.00	40,94,777.40
(d) Cash & cash equivalents	9,95,854.00	14,30,987.00	13,38,335.61	12,02,636.29
(e) Short-term loans and advances	6,97,862.00	7,30,881.00	7,67,425.05	8,05,796.30
(f) Other current assets	1,33,90,435.00	1,75,71,143.00	2,03,70,471.79	2,19,19,317.79
<b>Total</b>	<b>4,17,64,322.00</b>	<b>4,45,26,606.21</b>	<b>4,54,37,435.45</b>	<b>4,76,46,341.63</b>

**THE WEST BENGAL POWER DEVELOPMENT CORPORATION LIMITED**

**[Power Department]**

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	10,97,44,214.00	10,91,06,673.00	12,07,50,000.00	13,29,50,000.00
<b>II. Other Income</b>	85,33,637.00	96,17,419.00	1,01,00,000.00	1,06,00,000.00
<b>III. Total Revenue (I + II)</b>	<b>11,82,77,851.00</b>	<b>11,87,24,092.00</b>	<b>13,08,50,000.00</b>	<b>14,35,50,000.00</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	7,92,02,541.00	7,93,55,926.00	8,69,40,000.00	9,29,10,000.00
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	0.00	0.00	0.00	0.00
4. Employee benefits expense	88,65,840.00	99,74,356.00	1,10,30,000.00	1,19,60,000.00
5. Finance costs	1,25,66,746.00	1,20,19,502.00	1,30,00,000.00	1,55,00,000.00
6. Depreciation and amortization expense	82,88,984.00	82,30,387.00	90,30,000.00	1,07,40,000.00
7. Other expenses	73,31,888.00	76,55,600.00	90,40,000.00	1,05,30,000.00
<b>Total Expenses:</b>	<b>11,62,55,999.00</b>	<b>11,72,35,771.00</b>	<b>12,90,40,000.00</b>	<b>14,16,40,000.00</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>20,21,852.00</b>	<b>14,88,321.00</b>	<b>18,10,000.00</b>	<b>19,10,000.00</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>20,21,852.00</b>	<b>14,88,321.00</b>	<b>18,10,000.00</b>	<b>19,10,000.00</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>20,21,852.00</b>	<b>14,88,321.00</b>	<b>18,10,000.00</b>	<b>19,10,000.00</b>
<b>X. Tax Expense</b>				
1. Current Tax	0.00	0.00	0.00	0.00
2. Deferred Tax	0.00	0.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>20,21,852.00</b>	<b>14,88,321.00</b>	<b>18,10,000.00</b>	<b>19,10,000.00</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>20,21,852.00</b>	<b>14,88,321.00</b>	<b>18,10,000.00</b>	<b>19,10,000.00</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	26.00	18.00	22.00	23.00
2. Diluted (Absolute Fig.)	26.00	18.00	22.00	23.00

**THE WEST BENGAL POWER DEVELOPMENT CORPORATION LIMITED**

**[Power Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	7,72,43,355.00	8,08,52,055.00	8,48,64,100.00	8,68,64,100.00
(b) Reserves and Surplus	2,70,01,141.00	2,79,89,866.00	3,04,34,100.00	3,29,72,300.00
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	28,01,501.00	10,00,001.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	10,22,47,823.00	12,85,22,865.00	12,70,30,000.00	12,44,78,100.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	2,47,03,879.00	2,51,29,966.00	2,57,22,800.00	2,79,72,800.00
(d) Long-term provisions	1,72,72,266.00	1,87,34,986.00	1,92,97,100.00	1,98,76,000.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	11,61,71,599.00	11,70,57,430.00	10,70,37,800.00	10,72,71,800.00
(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	2,92,36,516.00	1,93,45,365.00	2,96,40,000.00	2,99,25,400.00
(c) Other current liabilities	3,65,19,982.00	2,75,76,693.00	1,35,51,600.00	1,35,72,500.00
(d) Short-term provisions	11,13,516.00	13,22,914.00	13,62,600.00	14,03,500.00
<b>Total</b>	<b>43,43,11,578.00</b>	<b>44,75,32,141.00</b>	<b>43,89,40,100.00</b>	<b>44,43,36,500.00</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	11,05,23,137.00	10,75,31,252.00	14,66,35,700.00	16,46,35,700.00
(ii) Intangible assets	1,45,31,216.00	1,44,30,824.00	1,78,81,100.00	1,84,17,500.00
(iii) Capital work-in-progress	3,49,30,734.00	4,90,94,783.00	1,70,65,000.00	25,00,000.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	3,26,24,205.00	3,06,96,295.00	2,33,26,900.00	2,40,26,900.00
(e) Other non-current assets	74,34,758.00	61,36,759.00	63,20,900.00	65,10,500.00
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	2,53,91,989.00	1,37,37,828.00	1,49,90,300.00	1,74,87,400.00
(c) Trade Receivables	8,10,99,849.00	10,91,66,640.00	9,97,88,500.00	10,09,25,000.00
(d) Cash & cash equivalents	2,18,61,995.00	2,35,95,161.00	85,85,200.00	87,86,000.00
(e) Short-term loans and advances	16,57,855.00	17,82,035.00	18,35,500.00	18,90,500.00
(f) Other current assets	10,42,55,840.00	9,13,60,564.00	10,25,11,000.00	9,91,57,000.00
<b>Total</b>	<b>43,43,11,578.00</b>	<b>44,75,32,141.00</b>	<b>43,89,40,100.00</b>	<b>44,43,36,500.00</b>

**WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED**

**[Power Department]**

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	30,56,10,200.00	34,04,28,100.00	35,75,99,100.00	39,39,37,000.00
<b>II. Other Income</b>	3,84,68,900.00	4,65,91,800.00	5,49,02,800.00	4,47,01,300.00
<b>III. Total Revenue (I + II)</b>	<b>34,40,79,100.00</b>	<b>38,70,19,900.00</b>	<b>41,25,01,900.00</b>	<b>43,86,38,300.00</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	26,64,64,900.00	30,67,78,100.00	32,39,18,500.00	34,63,34,500.00
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	0.00	0.00	0.00	0.00
4. Employee benefits expense	1,85,22,000.00	2,03,21,100.00	2,10,03,100.00	2,16,77,900.00
5. Finance costs	1,87,89,100.00	1,83,01,300.00	1,81,90,700.00	1,83,95,700.00
6. Depreciation and amortization expense	2,12,70,300.00	2,24,08,100.00	2,44,66,500.00	2,56,89,800.00
7. Other expenses	1,83,01,400.00	1,87,87,800.00	2,46,16,400.00	2,62,40,900.00
<b>Total Expenses:</b>	<b>34,33,47,700.00</b>	<b>38,65,96,400.00</b>	<b>41,21,95,200.00</b>	<b>43,83,38,800.00</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>7,31,400.00</b>	<b>4,23,500.00</b>	<b>3,06,700.00</b>	<b>2,99,500.00</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>7,31,400.00</b>	<b>4,23,500.00</b>	<b>3,06,700.00</b>	<b>2,99,500.00</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>7,31,400.00</b>	<b>4,23,500.00</b>	<b>3,06,700.00</b>	<b>2,99,500.00</b>
<b>X. Tax Expense</b>				
1. Current Tax	1,56,100.00	84,700.00	73,800.00	72,800.00
2. Deferred Tax	0.00	0.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>1,56,100.00</b>	<b>84,700.00</b>	<b>73,800.00</b>	<b>72,800.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>5,75,300.00</b>	<b>3,38,800.00</b>	<b>2,32,900.00</b>	<b>2,26,700.00</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>5,75,300.00</b>	<b>3,38,800.00</b>	<b>2,32,900.00</b>	<b>2,26,700.00</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	-2.59	0.40	0.00	0.00
2. Diluted (Absolute Fig.)	-2.59	0.40	0.00	0.00

**WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED**

**[Power Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	3,55,02,600.00	4,70,08,000.00	5,17,72,000.00	5,67,72,000.00
(b) Reserves and Surplus	52,94,600.00	56,33,400.00	57,42,900.00	58,42,900.00
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	26,64,700.00	4,43,200.00	3,10,000.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	7,66,75,600.00	7,58,06,900.00	7,43,42,800.00	7,33,42,800.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	28,19,10,700.00	30,08,86,900.00	30,65,54,100.00	31,60,54,100.00
(d) Long-term provisions	48,12,200.00	51,16,700.00	71,35,200.00	92,25,200.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	7,36,24,400.00	7,07,70,200.00	7,17,75,700.00	7,67,75,700.00
(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	13,32,92,400.00	16,07,95,600.00	15,50,26,600.00	15,70,26,600.00
(c) Other current liabilities	2,24,88,300.00	3,06,76,900.00	4,06,79,000.00	4,31,79,000.00
(d) Short-term provisions	1,21,23,800.00	1,43,49,300.00	1,79,98,900.00	2,64,98,900.00
<b>Total</b>	<b>64,83,89,300.00</b>	<b>71,14,87,100.00</b>	<b>73,13,37,200.00</b>	<b>76,47,17,200.00</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	30,48,97,300.00	32,63,56,500.00	33,49,11,000.00	35,19,11,000.00
(ii) Intangible assets	3,95,100.00	3,73,900.00	4,11,400.00	4,61,400.00
(iii) Capital work-in-progress	2,04,77,500.00	3,68,69,100.00	4,30,68,200.00	4,40,68,200.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	74,600.00	80,000.00	80,000.00	80,000.00
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	5,34,900.00	13,82,700.00	6,17,600.00	7,17,600.00
(e) Other non-current assets	97,41,000.00	59,97,100.00	56,48,200.00	61,48,200.00
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	55,00,000.00	57,93,500.00	61,46,100.00	70,46,100.00
(c) Trade Receivables	5,22,44,300.00	5,75,57,900.00	5,93,36,700.00	6,27,86,700.00
(d) Cash & cash equivalents	98,34,500.00	1,13,97,000.00	1,22,60,200.00	1,30,60,200.00
(e) Short-term loans and advances	1,27,400.00	1,57,600.00	1,64,100.00	1,94,100.00
(f) Other current assets	24,45,62,700.00	26,55,21,800.00	26,86,93,700.00	27,82,43,700.00
<b>Total</b>	<b>64,83,89,300.00</b>	<b>71,14,87,100.00</b>	<b>73,13,37,200.00</b>	<b>76,47,17,200.00</b>

**WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED**

**[Power Department]**

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	2,06,15,400.00	2,16,72,100.00	2,23,45,800.00	2,43,99,700.00
<b>II. Other Income</b>	8,15,500.00	12,09,800.00	13,75,400.00	10,26,000.00
<b>III. Total Revenue (I + II)</b>	<b>2,14,30,900.00</b>	<b>2,28,81,900.00</b>	<b>2,37,21,200.00</b>	<b>2,54,25,700.00</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	0.00	0.00	0.00	0.00
4. Employee benefits expense	31,75,800.00	38,42,000.00	44,77,100.00	47,19,400.00
5. Finance costs	27,26,300.00	28,61,000.00	31,53,000.00	33,53,000.00
6. Depreciation and amortization expense	61,55,100.00	66,93,300.00	73,56,000.00	80,58,500.00
7. Other expenses	22,02,900.00	22,33,900.00	25,69,200.00	26,69,200.00
<b>Total Expenses:</b>	<b>1,42,60,100.00</b>	<b>1,56,30,200.00</b>	<b>1,75,55,300.00</b>	<b>1,88,00,100.00</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>71,70,800.00</b>	<b>72,51,700.00</b>	<b>61,65,900.00</b>	<b>66,25,600.00</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>71,70,800.00</b>	<b>72,51,700.00</b>	<b>61,65,900.00</b>	<b>66,25,600.00</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>71,70,800.00</b>	<b>72,51,700.00</b>	<b>61,65,900.00</b>	<b>66,25,600.00</b>
<b>X. Tax Expense</b>				
1. Current Tax	15,60,600.00	15,17,800.00	12,62,800.00	13,56,900.00
2. Deferred Tax	0.00	0.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>15,60,600.00</b>	<b>15,17,800.00</b>	<b>12,62,800.00</b>	<b>13,56,900.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>56,10,200.00</b>	<b>57,33,900.00</b>	<b>49,03,100.00</b>	<b>52,68,700.00</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>56,10,200.00</b>	<b>57,33,900.00</b>	<b>49,03,100.00</b>	<b>52,68,700.00</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	5.07	5.19	4.44	4.77
2. Diluted (Absolute Fig.)	5.07	5.19	4.44	4.77

**WEST BENGAL STATE ELECTRICITY TRANSMISSION COMPANY LIMITED**

**[Power Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	1,10,55,200.00	1,10,55,200.00	1,10,55,200.00	1,10,55,200.00
(b) Reserves and Surplus	6,43,02,900.00	6,98,58,800.00	7,48,39,400.00	7,94,93,700.00
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	3,22,47,700.00	3,51,52,500.00	3,50,79,500.00	3,66,29,500.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	35,41,100.00	34,99,000.00	36,23,100.00	38,79,600.00
(d) Long-term provisions	13,23,800.00	15,10,000.00	15,68,700.00	16,23,700.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	39,64,000.00	39,71,300.00	66,69,500.00	61,69,500.00
(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	30,15,900.00	27,13,800.00	29,24,600.00	32,74,600.00
(c) Other current liabilities	1,01,09,300.00	1,40,05,200.00	1,09,94,700.00	1,23,43,800.00
(d) Short-term provisions	41,300.00	40,100.00	50,600.00	73,100.00
<b>Total</b>	<b>12,96,01,200.00</b>	<b>14,18,05,900.00</b>	<b>14,68,05,300.00</b>	<b>15,45,42,700.00</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	9,38,97,500.00	9,76,76,900.00	10,66,23,000.00	11,25,23,000.00
(ii) Intangible assets	18,600.00	97,800.00	1,02,700.00	1,42,700.00
(iii) Capital work-in-progress	2,01,76,700.00	2,31,72,500.00	2,23,06,900.00	2,43,06,900.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	0.00	0.00	0.00	0.00
(e) Other non-current assets	11,91,500.00	15,32,400.00	12,69,300.00	13,44,300.00
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	9,18,900.00	9,59,800.00	8,43,100.00	9,73,500.00
(c) Trade Receivables	85,78,500.00	94,01,200.00	87,64,000.00	89,66,000.00
(d) Cash & cash equivalents	3,80,100.00	19,44,500.00	13,53,900.00	3,53,900.00
(e) Short-term loans and advances	2,42,200.00	2,25,300.00	2,87,400.00	2,97,400.00
(f) Other current assets	41,97,200.00	67,95,500.00	52,55,000.00	56,35,000.00
<b>Total</b>	<b>12,96,01,200.00</b>	<b>14,18,05,900.00</b>	<b>14,68,05,300.00</b>	<b>15,45,42,700.00</b>

**SARASWATY PRESS LIMITED**  
**[Public Enterprises and Industrial Reconstruction Department]**  
**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	19,27,130.35	14,60,431.46	12,52,500.00	13,25,600.00
<b>II. Other Income</b>	37,341.84	1,23,965.03	2,84,063.13	3,31,974.70
<b>III. Total Revenue (I + II)</b>	<b>19,64,472.20</b>	<b>15,84,396.49</b>	<b>15,36,563.13</b>	<b>16,57,574.70</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	6,11,596.76	4,56,225.79	3,96,580.85	4,49,669.47
2. Purchase of Stock-In-Trade	1,15,680.49	61,241.06	57,000.00	65,000.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	35,816.56	-4,515.31	-1,514.33	-1,829.86
4. Employee benefits expense	1,63,717.47	1,68,315.34	1,65,432.71	1,70,245.37
5. Finance costs	321.19	92.11	0.01	0.00
6. Depreciation and amortization expense	46,061.87	44,357.29	54,800.00	53,400.00
7. Other expenses	4,38,341.33	3,82,067.96	3,53,428.35	3,83,619.37
<b>Total Expenses:</b>	<b>14,11,535.66</b>	<b>11,07,784.24</b>	<b>10,25,727.58</b>	<b>11,20,104.35</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>5,52,936.54</b>	<b>4,76,612.25</b>	<b>5,10,835.55</b>	<b>5,37,470.35</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>5,52,936.54</b>	<b>4,76,612.25</b>	<b>5,10,835.55</b>	<b>5,37,470.35</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>5,52,936.54</b>	<b>4,76,612.25</b>	<b>5,10,835.55</b>	<b>5,37,470.35</b>
<b>X. Tax Expense</b>				
1. Current Tax	1,54,543.13	1,29,663.23	1,28,567.09	1,35,270.54
2. Deferred Tax	-12,605.59	-1,850.28	0.00	0.00
<b>Total Tax Expenses:</b>	<b>1,41,937.54</b>	<b>1,27,812.95</b>	<b>1,28,567.09</b>	<b>1,35,270.54</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>4,10,999.00</b>	<b>3,48,799.30</b>	<b>3,82,268.46</b>	<b>4,02,199.81</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>4,10,999.00</b>	<b>3,48,799.30</b>	<b>3,82,268.46</b>	<b>4,02,199.81</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	82.00	63.00	69.00	73.00
2. Diluted (Absolute Fig.)	0.00	0.00	0.00	0.00

**SARASWATY PRESS LIMITED**  
**[Public Enterprises and Industrial Reconstruction Department]**  
**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	55,000.00	55,000.00	55,000.00	55,000.00
(b) Reserves and Surplus	22,50,785.55	25,78,461.38	28,56,029.84	31,43,529.65
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	0.00	0.00	0.00	0.00
(b) Deferred tax liabilities (Net)	9,050.27	1,945.35	1,945.35	1,945.35
(c) Other Long - term liabilities	12,955.43	9,380.43	10,318.47	8,770.70
(d) Long-term provisions	22,997.34	47,277.19	52,004.91	49,404.67
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	2,17,479.64	0.00	0.00	0.00
(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	1,43,765.28	1,30,285.91	80,700.92	1,34,743.33
(c) Other current liabilities	1,55,134.94	1,16,097.08	96,248.91	94,713.19
(d) Short-term provisions	1,322.03	998.84	749.13	771.60
<b>Total</b>	<b>28,68,490.47</b>	<b>29,39,446.18</b>	<b>31,52,997.53</b>	<b>34,88,878.48</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	3,27,087.37	3,08,757.88	3,59,761.72	4,12,165.56
(ii) Intangible assets	1,612.09	1,910.71	1,612.09	1,313.47
(iii) Capital work-in-progress	2,508.00	327.27	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	7,93,073.16	8,41,612.45	12,43,903.59	14,45,903.59
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	0.00	0.00	0.00	0.00
(e) Other non-current assets	1,60,021.77	1,36,586.82	1,46,746.92	1,71,905.31
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	85,528.52	91,987.97	94,855.70	83,222.98
(c) Trade Receivables	5,43,292.64	2,65,349.65	2,50,500.00	2,65,120.00
(d) Cash & cash equivalents	1,53,535.14	2,83,277.54	2,32,835.86	2,23,089.35
(e) Short-term loans and advances	0.00	0.00	0.00	0.00
(f) Other current assets	8,01,831.79	10,09,635.90	8,22,781.65	8,86,158.22
<b>Total</b>	<b>28,68,490.47</b>	<b>29,39,446.18</b>	<b>31,52,997.53</b>	<b>34,88,878.48</b>

**WEST BENGAL TEXT BOOK CORPORATION LIMITED**  
**[Public Enterprises and Industrial Reconstruction Department]**  
**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	46,20,655.90	45,37,339.24	44,00,000.00	48,40,000.00
<b>II. Other Income</b>	43,489.57	44,350.34	1,00,000.00	1,00,000.00
<b>III. Total Revenue (I + II)</b>	<b>46,64,145.47</b>	<b>45,81,689.58</b>	<b>45,00,000.00</b>	<b>49,40,000.00</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	34,85,148.82	32,26,819.13	30,52,660.87	35,11,010.00
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	99,242.02	11,400.10	68,377.17	1,300.00
4. Employee benefits expense	0.00	0.00	0.00	0.00
5. Finance costs	586.46	54.37	56.48	0.00
6. Depreciation and amortization expense	12.78	1.95	1.50	1.00
7. Other expenses	7,50,318.69	7,79,600.57	7,84,346.67	8,96,892.07
<b>Total Expenses:</b>	<b>43,35,308.76</b>	<b>40,17,876.11</b>	<b>39,05,442.70</b>	<b>44,09,203.07</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>3,28,836.71</b>	<b>5,63,813.47</b>	<b>5,94,557.30</b>	<b>5,30,796.93</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>3,28,836.71</b>	<b>5,63,813.47</b>	<b>5,94,557.30</b>	<b>5,30,796.93</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>3,28,836.71</b>	<b>5,63,813.47</b>	<b>5,94,557.30</b>	<b>5,30,796.93</b>
<b>X. Tax Expense</b>				
1. Current Tax	89,083.25	1,45,535.88	1,49,638.18	1,33,590.97
2. Deferred Tax	0.00	0.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>89,083.25</b>	<b>1,45,535.88</b>	<b>1,49,638.18</b>	<b>1,33,590.97</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>2,39,753.46</b>	<b>4,18,277.59</b>	<b>4,44,919.12</b>	<b>3,97,205.96</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>2,39,753.46</b>	<b>4,18,277.59</b>	<b>4,44,919.12</b>	<b>3,97,205.96</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	2,39,755.00	4,18,278.00	4,44,919.00	3,97,206.00
2. Diluted (Absolute Fig.)	0.00	0.00	0.00	0.00

**WEST BENGAL TEXT BOOK CORPORATION LIMITED**  
**[Public Enterprises and Industrial Reconstruction Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	1,000.00	1,000.00	1,000.00	1,000.00
(b) Reserves and Surplus	34,32,329.56	38,50,391.34	41,69,810.46	44,33,536.42
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	0.00	0.00	0.00	0.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	44,301.61	25,079.00	18,058.70	21,000.00
(d) Long-term provisions	0.00	0.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	71,219.43	0.00	0.00	0.00
(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	1,11,052.86	65,552.08	79,264.54	74,313.62
(c) Other current liabilities	14,169.03	12,773.05	12,585.84	13,844.42
(d) Short-term provisions	0.00	0.00	0.00	0.00
<b>Total</b>	<b>36,74,072.49</b>	<b>39,54,795.47</b>	<b>42,80,719.54</b>	<b>45,43,694.46</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	15.91	13.96	12.46	11.46
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	0.00	0.00	0.00	0.00
(e) Other non-current assets	26,845.83	0.00	0.00	0.00
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	16,27,135.96	8,90,738.04	5,20,800.00	4,17,700.00
(c) Trade Receivables	9,94,608.82	3,93,746.87	8,80,000.00	12,10,000.00
(d) Cash & cash equivalents	7,18,711.86	7,43,109.93	7,68,628.86	8,49,584.88
(e) Short-term loans and advances	0.00	0.00	0.00	0.00
(f) Other current assets	3,06,754.12	19,27,186.68	21,11,278.22	20,66,398.13
<b>Total</b>	<b>36,74,072.49</b>	<b>39,54,795.47</b>	<b>42,80,719.54</b>	<b>45,43,694.46</b>

**MACKINTOSH BURN LIMITED**  
**[Public Works Department]**  
**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	1,13,66,542.00	1,24,62,085.00	1,35,80,000.00	1,48,50,000.00
<b>II. Other Income</b>	3,44,633.00	1,64,979.00	1,80,000.00	2,25,000.00
<b>III. Total Revenue (I + II)</b>	<b>1,17,11,175.00</b>	<b>1,26,27,064.00</b>	<b>1,37,60,000.00</b>	<b>1,50,75,000.00</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	1,07,55,913.00	1,15,11,291.00	1,25,90,400.00	1,38,25,000.00
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	0.00	0.00	0.00	0.00
4. Employee benefits expense	4,72,871.00	4,67,900.00	4,67,100.00	4,68,500.00
5. Finance costs	33,559.00	1,08,873.00	1,18,000.00	1,18,500.00
6. Depreciation and amortization expense	17,102.00	14,721.00	15,000.00	12,500.00
7. Other expenses	81,881.00	1,68,700.00	1,79,500.00	1,81,000.00
<b>Total Expenses:</b>	<b>1,13,61,326.00</b>	<b>1,22,71,485.00</b>	<b>1,33,70,000.00</b>	<b>1,46,05,500.00</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>3,49,849.00</b>	<b>3,55,579.00</b>	<b>3,90,000.00</b>	<b>4,69,500.00</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>3,49,849.00</b>	<b>3,55,579.00</b>	<b>3,90,000.00</b>	<b>4,69,500.00</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>3,49,849.00</b>	<b>3,55,579.00</b>	<b>3,90,000.00</b>	<b>4,69,500.00</b>
<b>X. Tax Expense</b>				
1. Current Tax	1,23,633.00	1,83,393.00	1,36,200.00	1,62,664.00
2. Deferred Tax	1,046.00	1,012.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>1,24,679.00</b>	<b>1,84,405.00</b>	<b>1,36,200.00</b>	<b>1,62,664.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>2,25,170.00</b>	<b>1,71,174.00</b>	<b>2,53,800.00</b>	<b>3,06,836.00</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>2,25,170.00</b>	<b>1,71,174.00</b>	<b>2,53,800.00</b>	<b>3,06,836.00</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	2,52,999.00	1,92,330.00	2,85,168.00	3,40,265.00
2. Diluted (Absolute Fig.)	2,52,999.00	1,92,330.00	2,85,168.00	3,40,265.00

**MACKINTOSH BURN LIMITED**

**[Public Works Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Unaudited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	3,115.00	3,115.00	3,115.00	3,115.00
(b) Reserves and Surplus	28,97,556.00	32,96,471.00	35,53,386.00	38,56,222.00
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	36,370.00	72,681.00	72,681.00	72,681.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	44,50,923.00	39,51,435.00	39,51,435.00	42,50,000.00
(d) Long-term provisions	1,23,971.00	2,13,171.00	2,13,171.00	2,23,171.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	9,82,765.00	22,07,601.00	24,57,601.00	25,12,601.00
(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	3,61,450.00	2,45,173.00	2,83,000.00	2,98,000.00
(c) Other current liabilities	1,72,635.00	24,60,989.00	24,69,000.00	25,69,000.00
(d) Short-term provisions	8,790.00	1,83,393.00	1,87,089.00	2,10,500.00
<b>Total</b>	<b>90,37,575.00</b>	<b>1,26,34,029.00</b>	<b>1,31,90,478.00</b>	<b>1,39,95,290.00</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	1,34,265.00	1,24,910.00	1,30,189.00	1,35,689.00
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	57,188.00	57,188.00	57,188.00	57,188.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	16.00	16.00	16.00	16.00
(c) Deferred Tax Assets (Net)	74,643.00	74,643.00	74,643.00	74,643.00
(d) Long-term loans and advances	49,07,328.00	37,86,330.00	37,86,330.00	42,59,915.00
(e) Other non-current assets	3,94,967.00	18,49,830.00	19,25,630.00	19,33,357.00
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	94,185.00	39,36,057.00	40,45,000.00	41,25,000.00
(c) Trade Receivables	18,74,255.00	4,03,075.00	4,08,000.00	4,11,000.00
(d) Cash & cash equivalents	4,45,110.00	6,25,695.00	7,50,695.00	8,45,695.00
(e) Short-term loans and advances	2,81,639.00	4,88,963.00	5,28,000.00	5,50,000.00
(f) Other current assets	7,73,979.00	12,87,322.00	14,84,787.00	16,02,787.00
<b>Total</b>	<b>90,37,575.00</b>	<b>1,26,34,029.00</b>	<b>1,31,90,478.00</b>	<b>1,39,95,290.00</b>

**WEST BENGAL HIGHWAY DEVELOPMENT CORPORATION LIMITED**

[Public Works Department]

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	40,943.08	24,939.97	13,855.02	14,000.00
<b>II. Other Income</b>	76,677.46	1,39,010.33	73,402.86	45,641.81
<b>III. Total Revenue (I + II)</b>	<b>1,17,620.54</b>	<b>1,63,950.30</b>	<b>87,257.88</b>	<b>59,641.81</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	0.00	0.00	0.00	0.00
4. Employee benefits expense	34,462.53	35,627.38	38,406.80	41,095.27
5. Finance costs	30,000.00	30,000.00	0.00	0.00
6. Depreciation and amortization expense	8,91,663.71	9,06,523.06	9,06,543.59	9,06,591.09
7. Other expenses	27,346.04	40,220.80	22,502.21	25,522.43
<b>Total Expenses:</b>	<b>9,83,472.28</b>	<b>10,12,371.24</b>	<b>9,67,452.59</b>	<b>9,73,208.79</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>-8,65,851.74</b>	<b>-8,48,420.94</b>	<b>-8,80,194.71</b>	<b>-9,13,566.98</b>
<b>VI. Exceptional Items</b>	1,56,336.90	13,426.69	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>-10,22,188.64</b>	<b>-8,61,847.63</b>	<b>-8,80,194.71</b>	<b>-9,13,566.98</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>-10,22,188.64</b>	<b>-8,61,847.63</b>	<b>-8,80,194.71</b>	<b>-9,13,566.98</b>
<b>X. Tax Expense</b>				
1. Current Tax	0.00	0.00	0.00	0.00
2. Deferred Tax	0.00	0.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>-10,22,188.64</b>	<b>-8,61,847.63</b>	<b>-8,80,194.71</b>	<b>-9,13,566.98</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>-10,22,188.64</b>	<b>-8,61,847.63</b>	<b>-8,80,194.71</b>	<b>-9,13,566.98</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	-75.00	-61.00	-62.00	-64.00
2. Diluted (Absolute Fig.)	-74.00	-8.00	-62.00	-64.00

**WEST BENGAL HIGHWAY DEVELOPMENT CORPORATION LIMITED**

**[Public Works Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	1,38,79,174.00	1,41,48,412.00	1,42,48,413.00	1,42,48,413.00
(b) Reserves and Surplus	-32,79,981.39	-41,41,829.01	-50,22,023.72	-59,35,590.70
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	1,59,550.00	1,00,000.52	0.52	0.52
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	7,69,444.66	7,99,444.66	7,99,444.66	7,99,444.66
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	0.00	0.00	0.00	0.00
(d) Long-term provisions	0.00	0.00	0.00	0.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	11,21,492.31	3,83,199.92	5,14,464.26	4,88,840.15
(c) Other current liabilities	30,97,787.95	20,26,125.30	40,08,153.01	37,57,880.08
(d) Short-term provisions	0.00	0.00	0.00	0.00
<b>Total</b>	<b>1,57,47,467.54</b>	<b>1,33,15,353.39</b>	<b>1,45,48,451.74</b>	<b>1,33,58,987.72</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	1,01,66,375.89	93,61,201.49	84,54,873.98	75,48,782.89
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	3,64,112.76	3,64,112.76	3,65,114.41	3,65,114.41
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	0.00	0.00	0.00	0.00
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	0.00	0.00	0.00	0.00
(e) Other non-current assets	2,704.94	2,704.94	3,927.24	3,927.24
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	0.00	0.00	0.00	0.00
(c) Trade Receivables	9,205.09	0.00	330.19	557.26
(d) Cash & cash equivalents	8,27,620.98	4,50,577.73	9,63,104.45	9,27,104.45
(e) Short-term loans and advances	4,10,527.03	0.00	0.00	0.00
(f) Other current assets	39,66,920.85	31,36,756.48	47,61,101.47	45,13,501.47
<b>Total</b>	<b>1,57,47,467.54</b>	<b>1,33,15,353.39</b>	<b>1,45,48,451.74</b>	<b>1,33,58,987.72</b>

**WEST BENGAL TOURISM DEVELOPMENT CORPORATION LTD.**

[Tourism Department]

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	9,19,118.72	9,75,565.29	9,95,688.51	10,50,000.00
<b>II. Other Income</b>	1,37,136.18	1,50,161.49	1,53,236.46	1,70,000.00
<b>III. Total Revenue (I + II)</b>	<b>10,56,254.90</b>	<b>11,25,726.77</b>	<b>11,48,924.97</b>	<b>12,20,000.00</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	4,22,682.04	4,52,596.22	4,61,416.54	4,99,490.00
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	0.00	0.00	0.00	0.00
4. Employee benefits expense	3,55,687.82	3,64,782.40	3,83,021.10	4,00,000.00
5. Finance costs	8,731.76	8,731.76	8,731.76	8,732.00
6. Depreciation and amortization expense	5,506.06	4,735.62	5,209.60	5,700.00
7. Other expenses	1,95,594.69	3,67,792.97	3,78,826.79	3,90,000.00
<b>Total Expenses:</b>	<b>9,88,202.38</b>	<b>11,98,638.96</b>	<b>12,37,205.78</b>	<b>13,03,922.00</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>68,052.52</b>	<b>-72,912.19</b>	<b>-88,280.81</b>	<b>-83,922.00</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>68,052.52</b>	<b>-72,912.19</b>	<b>-88,280.81</b>	<b>-83,922.00</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>68,052.52</b>	<b>-72,912.19</b>	<b>-88,280.81</b>	<b>-83,922.00</b>
<b>X. Tax Expense</b>				
1. Current Tax	5,655.23	8,123.00	8,387.18	8,500.00
2. Deferred Tax	1,189.03	1,432.88	1,462.41	1,500.00
<b>Total Tax Expenses:</b>	<b>6,844.26</b>	<b>9,555.88</b>	<b>9,849.59</b>	<b>10,000.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>61,208.26</b>	<b>-82,468.07</b>	<b>-98,130.40</b>	<b>-93,922.00</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>61,208.26</b>	<b>-82,468.07</b>	<b>-98,130.40</b>	<b>-93,922.00</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	340.12	-458.25	-545.28	-521.90
2. Diluted (Absolute Fig.)	340.12	-458.25	-545.28	-521.90

**WEST BENGAL TOURISM DEVELOPMENT CORPORATION LTD.**

**[Tourism Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	1,79,963.00	1,79,963.00	1,79,963.00	1,79,963.00
(b) Reserves and Surplus	20,07,727.76	20,76,893.27	23,36,468.80	26,14,683.62
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	1,22,428.28	1,31,160.04	1,44,276.04	1,50,682.87
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	0.00	0.00	0.00	0.00
(d) Long-term provisions	0.00	73,063.73	80,370.11	90,875.12
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	6,868.59	5,655.13	5,937.89	6,298.75
(c) Other current liabilities	6,30,388.95	6,65,039.22	6,98,291.18	7,85,258.98
(d) Short-term provisions	3,476.77	24,052.43	25,255.05	26,578.87
<b>Total</b>	<b>29,50,853.34</b>	<b>31,55,826.81</b>	<b>34,70,562.05</b>	<b>38,54,341.21</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	3,26,461.89	3,29,766.47	3,62,743.12	3,82,785.56
(ii) Intangible assets	476.91	3,181.53	3,499.68	4,289.75
(iii) Capital work-in-progress	19,88,594.60	21,39,824.94	23,53,807.43	26,73,600.22
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	6,322.00	6,322.00	6,322.00	6,322.00
(c) Deferred Tax Assets (Net)	2,411.18	978.29	882.42	912.58
(d) Long-term loans and advances	66,294.62	66,987.07	73,685.78	80,589.75
(e) Other non-current assets	0.00	0.00	0.00	0.00
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	32,876.74	35,919.58	39,490.00	42,589.00
(c) Trade Receivables	46,155.73	62,024.53	68,226.98	72,589.00
(d) Cash & cash equivalents	4,10,222.66	4,28,194.33	4,71,013.76	4,95,782.25
(e) Short-term loans and advances	66,668.81	79,175.45	87,092.99	90,582.85
(f) Other current assets	4,368.22	3,452.63	3,797.89	4,298.25
<b>Total</b>	<b>29,50,853.34</b>	<b>31,55,826.81</b>	<b>34,70,562.05</b>	<b>38,54,341.21</b>

**WEST BENGAL TRANSPORT INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED**

[Transport Department]

**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	27,150.06	39,756.71	40,000.00	45,000.00
<b>II. Other Income</b>	48,502.52	43,059.80	40,000.00	45,000.00
<b>III. Total Revenue (I + II)</b>	<b>75,652.58</b>	<b>82,816.51</b>	<b>80,000.00</b>	<b>90,000.00</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	0.00	0.00	0.00	0.00
4. Employee benefits expense	25,840.18	29,649.86	29,700.00	32,100.00
5. Finance costs	0.00	0.00	0.00	0.00
6. Depreciation and amortization expense	1,295.98	1,290.49	1,291.00	1,321.00
7. Other expenses	26,654.83	17,645.82	18,500.00	21,300.00
<b>Total Expenses:</b>	<b>53,790.99</b>	<b>48,586.17</b>	<b>49,491.00</b>	<b>54,721.00</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>21,861.59</b>	<b>34,230.34</b>	<b>30,509.00</b>	<b>35,279.00</b>
<b>VI. Exceptional Items</b>	0.00	0.00	0.00	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>21,861.59</b>	<b>34,230.34</b>	<b>30,509.00</b>	<b>35,279.00</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>21,861.59</b>	<b>34,230.34</b>	<b>30,509.00</b>	<b>35,279.00</b>
<b>X. Tax Expense</b>				
1. Current Tax	15,779.70	24,707.46	22,100.00	25,900.00
2. Deferred Tax	0.00	0.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>15,779.70</b>	<b>24,707.46</b>	<b>22,100.00</b>	<b>25,900.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>6,081.89</b>	<b>9,522.88</b>	<b>8,409.00</b>	<b>9,379.00</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>6,081.89</b>	<b>9,522.88</b>	<b>8,409.00</b>	<b>9,379.00</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	210.00	330.00	294.00	334.00
2. Diluted (Absolute Fig.)	210.00	330.00	294.00	334.00

**WEST BENGAL TRANSPORT INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED**

**[Transport Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	76,006.00	76,006.00	76,006.00	76,006.00
(b) Reserves and Surplus	3,95,427.16	4,17,584.33	4,45,175.00	4,60,973.00
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	0.00	0.00	0.00	0.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	5,95,982.91	5,97,733.30	6,00,000.00	6,00,000.00
(d) Long-term provisions	38,634.64	24,787.85	25,000.00	30,000.00
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	0.00	0.00	0.00	0.00
(c) Other current liabilities	1,70,777.27	90,248.90	80,000.00	85,500.00
(d) Short-term provisions	22,351.40	31,874.28	32,500.00	32,500.00
<b>Total</b>	<b>12,99,179.38</b>	<b>12,38,234.66</b>	<b>12,58,681.00</b>	<b>12,84,979.00</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	27,466.76	26,106.23	27,000.00	27,400.00
(ii) Intangible assets	0.00	0.00	0.00	0.00
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	27,102.00	27,102.00	27,102.00	26,000.00
(c) Deferred Tax Assets (Net)	29,174.39	26,624.09	26,500.00	27,000.00
(d) Long-term loans and advances	3,079.33	3,079.33	3,079.00	3,079.00
(e) Other non-current assets	0.00	0.00	0.00	0.00
<b>(2) Current assets</b>				
(a) Current investments	0.00	0.00	0.00	0.00
(b) Inventories	34,855.31	34,855.31	35,000.00	35,500.00
(c) Trade Receivables	1,38,912.81	1,32,893.93	1,30,000.00	1,36,000.00
(d) Cash & cash equivalents	6,91,665.87	6,27,846.67	6,50,000.00	6,60,000.00
(e) Short-term loans and advances	0.00	0.00	0.00	0.00
(f) Other current assets	3,46,922.92	3,59,727.11	3,60,000.00	3,70,000.00
<b>Total</b>	<b>12,99,179.39</b>	<b>12,38,234.67</b>	<b>12,58,681.00</b>	<b>12,84,979.00</b>

**WEST BENGAL AGRO INDUSTRIES CORPORATION LIMITED**  
**[Water Resources Investigation & Development Department]**  
**PROFIT & LOSS STATEMENT**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. Revenue from Operations</b>	19,31,705.38	19,68,861.41	27,53,043.86	28,40,000.00
<b>II. Other Income</b>	2,12,471.07	2,69,819.11	2,51,664.95	2,55,970.00
<b>III. Total Revenue (I + II)</b>	<b>21,44,176.44</b>	<b>22,38,680.52</b>	<b>30,04,708.81</b>	<b>30,95,970.00</b>
<b>IV. Expenses</b>				
1. Cost of materials consumed	0.00	0.00	0.00	0.00
2. Purchase of Stock-In-Trade	19,23,140.73	19,29,946.15	27,45,129.38	28,32,000.00
3. Changes in inventories of finished goods work-in-progress and Stock-In-Trade	-11,190.63	13,619.83	0.00	0.00
4. Employee benefits expense	1,44,467.88	1,54,579.88	1,61,974.66	1,66,306.26
5. Finance costs	3,47,709.38	3,80,195.78	4,15,719.29	4,54,564.01
6. Depreciation and amortization expense	530.41	745.82	480.00	450.00
7. Other expenses	29,800.59	35,112.97	35,264.72	35,187.84
<b>Total Expenses:</b>	<b>24,34,458.37</b>	<b>25,14,200.42</b>	<b>33,58,568.06</b>	<b>34,88,508.11</b>
<b>V. Profit before Exceptional and Extraordinary items and Tax (III-IV)</b>	<b>-2,90,281.93</b>	<b>-2,75,519.90</b>	<b>-3,53,859.25</b>	<b>-3,92,538.11</b>
<b>VI. Exceptional Items</b>	-2,708.60	1,500.90	-136.65	0.00
<b>VII. Profit before Extraordinary items and Tax (V - VI)</b>	<b>-2,87,573.33</b>	<b>-2,77,020.80</b>	<b>-3,53,722.60</b>	<b>-3,92,538.11</b>
<b>VIII. Extraordinary Items</b>	0.00	0.00	0.00	0.00
<b>IX. Profit before Tax (VII - VIII)</b>	<b>-2,87,573.33</b>	<b>-2,77,020.80</b>	<b>-3,53,722.60</b>	<b>-3,92,538.11</b>
<b>X. Tax Expense</b>				
1. Current Tax	0.00	0.00	0.00	0.00
2. Deferred Tax	0.00	0.00	0.00	0.00
<b>Total Tax Expenses:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XI. Profit/(Loss) for the Period from Continuing Operations (IX-X)</b>	<b>-2,87,573.33</b>	<b>-2,77,020.80</b>	<b>-3,53,722.60</b>	<b>-3,92,538.11</b>
<b>XII. Profit/(Loss) from Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIII. Tax Expense of Discontinuing Operations</b>	0.00	0.00	0.00	0.00
<b>XIV. Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XV. Profit/(Loss) for the Period(XI + XIV)</b>	<b>-2,87,573.33</b>	<b>-2,77,020.80</b>	<b>-3,53,722.60</b>	<b>-3,92,538.11</b>
<b>XVI. Earnings per equity share</b>				
1. Basic (Absolute Fig.)	0.00	0.00	0.00	0.00
2. Diluted (Absolute Fig.)	0.00	0.00	0.00	0.00

**WEST BENGAL AGRO INDUSTRIES CORPORATION LIMITED**

**[Water Resources Investigation & Development Department]**

**BALANCE SHEET**

*All Figures are in Thousands of Rupees*

Particulars	Actuals, (Audited) 2023-2024	Actuals, (Audited) 2024-2025	Revised Estimate, 2025-2026	Budget Estimate, 2026-2027
<b>I. EQUITY AND LIABILITIES</b>				
<b>(1) Shareholders funds</b>				
(a) Share Capital	84,052.00	84,052.00	84,052.00	84,052.00
(b) Reserves and Surplus	-26,20,074.12	-28,97,094.82	-32,51,090.82	-36,43,628.93
(c) Money received against share warrants	0.00	0.00	0.00	0.00
<b>(2) Share application money pending allotment</b>				
Share application money pending allotment	0.00	0.00	0.00	0.00
<b>(3) Non-current liabilities</b>				
(a) Long-term borrowings	20,000.00	20,000.00	20,000.00	20,000.00
(b) Deferred tax liabilities (Net)	0.00	0.00	0.00	0.00
(c) Other Long - term liabilities	3,000.00	3,000.00	3,000.00	3,000.00
(d) Long-term provisions	80,821.03	91,854.00	94,609.62	97,447.91
<b>(4) Current liabilities</b>				
(a) Short-term borrowings	0.00	0.00	0.00	0.00
(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	13,99,430.51	15,40,527.69	16,00,000.00	16,50,000.00
(c) Other current liabilities	56,40,454.53	62,25,129.08	67,31,471.86	71,86,035.87
(d) Short-term provisions	9,516.11	3,780.50	3,780.50	3,780.50
<b>Total</b>	<b>46,17,200.06</b>	<b>50,71,248.44</b>	<b>52,85,823.16</b>	<b>54,00,687.35</b>
<b>II. ASSETS</b>				
<b>(1) Non-current assets</b>				
(a) Property, Plant and Equipment - (i) Tangible assets	2,569.36	2,990.44	2,535.61	2,085.61
(ii) Intangible assets	39.82	39.82	39.82	39.82
(iii) Capital work-in-progress	0.00	0.00	0.00	0.00
(iv) Intangible assets under development	0.00	0.00	0.00	0.00
(b) Non-current investments	16,80,540.80	14,33,593.80	17,78,433.56	17,78,433.56
(c) Deferred Tax Assets (Net)	0.00	0.00	0.00	0.00
(d) Long-term loans and advances	36,679.54	36,679.54	36,679.54	36,679.54
(e) Other non-current assets	1,31,925.85	1,61,276.17	1,61,276.17	1,61,276.17
<b>(2) Current assets</b>				
(a) Current investments	3,16,284.82	6,41,434.12	3,16,284.82	3,16,284.82
(b) Inventories	54,283.55	40,663.73	40,663.73	40,663.73
(c) Trade Receivables	13,79,792.07	14,27,138.21	16,10,000.00	16,60,000.00
(d) Cash & cash equivalents	9,13,185.08	12,21,494.30	12,21,494.30	12,21,494.30
(e) Short-term loans and advances	0.00	0.00	0.00	0.00
(f) Other current assets	1,01,899.17	1,05,938.22	1,18,415.61	1,83,729.79
<b>Total</b>	<b>46,17,200.06</b>	<b>50,71,248.34</b>	<b>52,85,823.16</b>	<b>54,00,687.35</b>