

Particulars	Note No	As At 31st March, 2023	As At 31st March, 2022
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment	3	64,418.28	65,171.73
(b) Capital Work in Progress	4	2,827.89	1,256.36
(c) Investment Property	5	2,908.51	2,908.51
(d) Intangible Assets	6	839.27	553.57
(e) Intangible Assets Under Development	6A	-	-
(f) Financial Assets		-	-
(i) Investments	7	79.78	79.78
(ii) Trade Receivables	8	1,473.08	1,457.60
(iii) Loans	9	-	-
(iv) Other Financial Assets	10	52.29	52.19
(g) Non Current Tax Assets (Net)	11	22,042.08	21,494.32
(h) Deferred Tax Assets (Net)	22	1,135.69	1,300.85
(i) Other Non Current Assets	12	3,442.63	3,017.96
Total Non Current Assets		99,219.50	97,292.88
Current Assets			
(a) Project Cost of Work in progress	13	21,292.77	14,660.44
(b) Financial Assets			
(i) Trade Receivables	14	4,308.31	3,071.60
(ii) Cash and Cash Equivalents	15	2,01,269.30	1,02,547.39
(iii) Other Bank Balances	16	30,554.19	34,194.41
(iv) Loans	17	-	-
(v) Other Financial Assets	18	6,431.86	9,480.86
(c) Other Current Assets	19	23,347.18	12,974.26
Total Current Assets		2,87,203.61	1,76,928.95
Total Assets		3,86,423.11	2,74,221.83
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	20	25,965.00	25,965.00
(b) Other Equity	21	-7,697.75	6,553.68
Total Equity		18,267.25	32,518.68
Liabilities			
Non-Current Liabilities			
(a) Deferred Tax Liabilities (Net)	22	-	-
(b) Other Non Current Liabilities	23	2,20,100.68	1,56,524.57
Total Non Current Liabilities		2,20,100.68	1,56,524.57
Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables	24	1,848.38	3,495.57
- Total Outstanding Dues to Micro and Small Enterprises			
- Total Outstanding Dues to Creditors Other Than Micro Small Enterprises			
(ii) Other Financial Liabilities	25	5,797.38	5,207.27
(b) Provisions	26	34,151.27	34,152.24
(c) Current Tax Liabilities (Net)	27	89.31	89.31
(d) Other Current Liabilities	28	1,06,168.86	42,324.19
Total Current Liabilities		1,48,055.19	85,178.58
Total Liabilities		3,68,155.86	2,41,703.15
Total Equity And Liabilities		3,86,423.11	2,74,221.83

Accompanying Notes on Financial Statements

1-41

The above Standalone Balance Sheet shall be read in conjunction with the accompanying notes.



HIMADRI DE

Chief Finance Officer



SOURABH DATTA GUPTA

Company Secretary

WEST BENGAL HOUSING INFRASTRUCTURE DEVELOPMENT CORPORATION LIMITED

Standalone Statement of Profit and Loss for the year ended 31st March, 2023

(All Amounts in INR Lacs, unless otherwise stated)

Sl. No.	Particulars	Note No.	As At 31st March, 2023	As At 31st March, 2022
	Income:			
I.	Revenue from Operations	29	77,118.68	10,286.26
II.	Other Income	30	4,896.10	6,241.64
III.	Total Income (I+II)		82,014.78	16,527.91
IV.	Expenses:			
	Cost of Land and Economic Weaker Section (EWS) Flats		66,803.09	4,263.50
	Employee Benefit Expenses	31	2,182.77	1,796.23
	Finance Costs	32	6.58	120.73
	Depreciation and Amortization Expenses	33	7,118.13	7,263.84
	Other Expenses	34	19,990.47	11,491.27
	Total Expenses (IV)		96,101.05	24,935.56
V.	Profit / (Loss) before Tax (III-IV)		(14,086.27)	(8,407.66)
VI.	Tax Expense			
	Current Tax	35		
	Deferred Tax- Charge/(Credit)	22		
VII.	Profit/(Loss) for the year (V-VI)		(14,086.27)	(8,407.66)
VIII.	Other Comprehensive Income		-	-
IX.	Total Comprehensive Income for the year comprising Profit/(Loss) and other comprehensive income for the year (VII+VIII)		(14,086.27)	(8,407.66)
X.	Earnings per equity share (par value Rs. 1000/- each):	37		
	(a) Basic (Rs.)		(548.87)	(328.51)
	(b) Diluted (Rs.)		(548.87)	(328.51)

Accompanying Notes on Financial Statements

1-41

The above statement of Standalone Profit and Loss shall be read in conjunction with the accompanying notes.



HIMADRI DE

Chief Finance Officer

Chief Finance Officer
WBHIDCO Ltd.
New Town, Kolkata-156



SOURABH DATTA GUPTA

Company Secretary
Sourabh Datta Gupta
Company Secretary
W. B. Housing Infrastructure
Development Corporation Ltd.
ACS - 25257

Kolkata, 29th September, 2023