

KUMAR BUILDCON PRIVATE LIMITED

Balance sheet as at 31st March, 2023

(All amounts in INR, unless stated otherwise)

Particulars	Note	As at 31 March 2023	As at 31 March 2022
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2	50,000,000	50,000,000
Reserves and surplus	3	244,455,825	191,720,225
		294,455,825	241,720,225
Share application money pending allotment		-	-
Non-current liabilities			
Long Term Borrowings	4	28,800,343	34,199,014
Deferred tax liabilities (Net)	5	-	-
Long-term provisions		-	-
Other non-current liabilities		-	-
		28,800,343	34,199,014
Current liabilities			
Short Term Borrowings	6	29,666,435	25,108,339
Trade payables		-	-
- dues to micro and small enterprises		-	-
- dues to other than micro and small enterprises	7	2,796,457	4,690,593
Other current liabilities	8	69,043,448	223,937,649
Short-term provisions	9	47,084,545	29,524,051
		148,590,884	283,260,633
TOTAL EQUITY AND LIABILITIES		471,847,052	559,179,872
ASSETS			
Non-current assets			
(i) Property, plant and equipment			
(ii) Tangible assets	10	17,454,294	18,538,313
(iii) Intangible assets		-	-
Capital Work in progress		71,001,956	61,900,572
Intangible Assets under Development		-	-
Deferred Tax Assets (Net)	5	916,388	779,749
Long-term loans and advances	11	5,887,488	5,710,163
Non-current investments		-	-
Other long term assets		-	-
		95,260,126	86,928,797
Current assets			
Current investment		-	-
Inventories	15	211,769,301	320,742,860
Trade receivables	16	19,633,967	9,718,551
Cash and cash equivalents	17	11,305,388	67,088,193
Short-term loans and advances	18	9,395,578	19,040,187
Other current assets	19	124,482,692	55,661,284
		376,586,926	472,251,075
TOTAL ASSETS		471,847,052	559,179,872

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements

As per our report of even date

For **B Gupta & Co**

Chartered Accountants

FRN-000933C

Shuchi Sinha

Partner

Membership No.: 079292

Place: Patna

Date: 27-08-2023



For and on behalf of Board of directors of

KUMAR BUILDCON PRIVATE LIMITED

CIN:-U74200BR1987PTC002803

For Kumar Buildcon (P) Ltd. For Kumar Buildcon (P) Ltd.

Narendra Kumar

Narendra Kumar

Director

DIN:-01746552

Place: Patna

Date: 27-08-2023

Punita Kumar

Punita Kumar

Director

DIN:-01003142

Place: Patna

Date: 27-08-2023

KUMAR BUILDCON PRIVATE LIMITED

(All amounts in INR, unless stated otherwise)

2. Share capital

Authorised

5,00,000 (March 31,2022: 5,00,000) equity shares of INR 100 each

Issued, subscribed and fully paid-up

5000 (March 31,2022: 5000) equity shares of INR 100 each fully called and paid for cash

495000 (March 31,2022: 495000) equity shares of INR 100 each fully called and paid for cash

As at 31 March 2023	As at 31 March 2022
50,000,000	50,000,000
50,000,000	50,000,000
500,000	500,000
49,500,000	49,500,000
50,000,000	50,000,000

(b) Reconciliation of shares outstanding at the beginning and at the end of the year

Particulars	As at 31 March 2023	As at 31 March 2022
	Number of sha	Amount
Equity Shares:-		
Outstanding at the beginning of	495,000	49,500,000
Bonus shares issued during the	5,000	500,000
Issued during the year		
Outstanding at the end of the	500,000	50,000,000

KUMAR BUILDCON PRIVATE LIMITED

(All amounts in INR, unless stated otherwise)

(c) Details of shareholders holding more than 5 % shares of the Company:

Particulars	As at 31st March,2023	% of total shares
(i)Equity Share (Rs. 100/- each) issued as fully paid up	Number of share	in the class
for cash holding pattern as on		
Equity Shares:-		
Punita Kumar- Director	2,500	50.00%
Narendra Kumar- Director	2,500	50.00%
	5,000	

As at 31st March,2022	% of total shares
Number of shares	in the class
2,500	50.00%
2,500	50.00%
5,000	

Particulars	As at 31st March,2023	% of total shares
(ii)Equity Share (Rs. 100/- each) issued as fully paid up	Number of share	in the class
for cash holding pattern as on		
Equity Shares:-		
Punita Kumar- Director	247,500	50.00%
Narendra Kumar- Director	247,500	50.00%
	495,000	100.00

As at 31st March,2022	% of total shares
Number of shares	in the class
247,500	50.00%
247,500	50.00%
495,000	100.00

(c-i) 100% of the equity shares as on the balance sheet date are held by the promoters of the company.

KUMAR BUILDCON PRIVATE LIMITED

(All amounts in INR, unless stated otherwise)

3. Reserves and surplus

Deficit in the statement of profit and loss

At the beginning of the year

Add: Net profit from statement of Profit & Loss

Sub -Total

General Reserve

As per last Balance Sheet

Add: Transferred from surplus

Sub -Total

As at 31 March 2023	As at 31 March 2022
191,058,536	131,203,961
52,735,600	59,854,575
243,794,136	191,058,536
661,689	661,689
661,689	661,689
244,455,825	191,720,225

Total



For Kumar Buildcon (P) Ltd.

Narendra Kumar
Director

For Kumar Buildcon (P) Ltd.

Punita Kumar
Director

Term Loan
Unsecured:

(A) Secured Loan	During the year Date Availed	Amount	Balance outstanding as on 31/03/2023	Balance outstanding as on 31/03/2022	Rate of interest	Repayment Period	Nature of Security	Guarantee By
i) Axis Bank	17.06.2016	1,684,488.00	-	-	10.50	59 Month		Director
ii) Bank of Baroda	26.06.2020	5,390,000.00	2,248,212	4,046,556	8.85	8 Month		Director
iii) IDBI Term Loan	28.09.2017	50,000,000.00	35,121,331	38,889,754	9.46	180 Month	Company' Assets	Director

(A) Secured Loan

	Balance outsatnading as on 31/03/2023	Next 12 month	Balance outsatnading as on 31/03/2022	Next 12 month
Secured Loan				
i) Axis Bank	-		-	
ii) Bank of Baroda	2,248,212	2,052,000	4,046,556	2216052
iii) IDBI Term Loan	35,121,331	6,517,200	38,889,754	6521244
	<u>37,369,543</u>	<u>8,569,200</u>	<u>42,936,310</u>	<u>8,737,296</u>

Difference between book and Tax depreciation

779,749	639,400
136,639	140,349
<u>916,388</u>	<u>779,749</u>

Loan Repayable on Demand

29,666,435	25,108,339
29,666,435	25,108,339

A) Secured Loan

Secured Loan	During the year	Balance outstanding as on 31/03/2023	Rate of interest	Repayment Period	Nature of Security	Guarantee By
Date Last renew Limit						
31.03.2023	30,000,000.00	29,666,435		11.50%	on Demand	
		29,666,435				
) Bank of Baroda		25,108,339				

For Kumar Buildcon (P) Ltd.

For Kumar Buildcon (P) Ltd.

Shunde King

Pinetum

Director

Director



Trade Payables

Total outstanding dues of micro enterprises and small enterprises
 Total outstanding dues of creditors other than micro enterprises and

0-1 year
 1-3 year
 2-3 year

As at 31 March 2023	As at March 31, 2022
2,796,457	4,225,513
-	440,885
-	24,195
2,796,457	4,690,593

Other current liabilities

Current maturities of long term borrowing
 Audit fees payable
 Statutory Dues Payable
 Rent payable
 Security Deposit Payable
 Expenses Payable
 Advance against N.P.Centre
 Advance against Umang Place [Refer Note 11.1]
 Advance against Rajendra Nagar Land
 Income Tax Refund
 Sanjeev Kr Singh
 Vivek kr Singh
Advance from Customer [Refer Note 11.2]
 Kumars Dharfari Enclave
 Brahampura Apartment
 Aranya Kulhariya Complex

As at 31 March 2023	As at 31 March 2022
8,569,200	8,737,296
97,350	88,500
827,106	6,062,383
661,522	978,844
15,047,580	4,597,000
8,247,414	25,426,208
103,000	103,000
120,001	120,001
-	2,500,000
2,254,110	455,510
215,311	
190,311	
30,592,090	123,626,943
-	46,975,298
2,118,453	4,266,666
69,043,448	223,937,649

Note 11.1: Part of the premises located at Umang place is fixet asset of the company and the company received an advance for the sale of the same .The proposed buyer is M/s Patliputra Fashions Private Limited, and the same premise has been let out to them on rent .

Note 11.2 : Advance from customer pertains to amount received against sale of flats,shops and offices in various projects.

Short Term Provision

Provision for employee benefit
 Salary & wages payable
 Bonus payable

Provision for Taxation
 As per last balance Sheet
 Add: During the year provision Made

As at 31 March 2023	As at 31 March 2022
785,144	817,497
961,249	950,054
1,746,393	1,767,551
27,756,500	5,376,000
17,581,652	22,380,500
47,084,545	29,524,051



For Kumar Buildcon (P) Ltd.

Naresh Kumar
 Director

For Kumar Buildcon (P) Ltd.

Punit Kumar
 Director

KUMAR BUILDCON PRIVATE LIMITED

Notes forming part of the Balance Sheet as at March 31, 2023

Note 10 : Fixed Assets
For the year ended 31st March 2023

Assets	Gross Block				Depreciation			Net Block As at 31.03.2023	Net Block As at 31.03.2022
	At cost or Book value as at 31.03.2022	Additions during the year ended 31.03.2023	Sold/transferred during the year ended 31.03.2023	As on 31.03.2023	Depreciation for the year	Amount adjusted with Retained Earning	Total Depreciation up to 31.03.2023		
Particulars									
Land & Building	23,624,102	-	-	23,624,102	771,424	-	7,431,867	16,192,235	16,963,659
Plant and Machinery	4,529,952	-	-	4,529,952	42,797	-	3,659,817	870,135	912,932
Furniture & Fixture	2,288,094	-	-	2,288,094	70,233	-	2,078,552	209,542	279,775
Office Equipment	126,826	29,946.00	-	156,772	11,304	-	125,664	31,108	12,467
Computer	768,185	-	-	768,185	5,451	-	774,923	(6,738)	(1,287)
Motor Car	5,255,326	-	-	5,255,326	212,755	-	5,097,313	158,013	370,768
Capital Work in Progress at Dumaria Estate	61,900,572	9,101,384.12	-	71,001,956	-	-	-	71,001,956	61,900,572
Total	98,493,057	9,131,330.12	-	107,624,387	1,113,965	-	19,168,136	88,456,250	80,438,885
Previous Year	97,141,955	1,351,101	-	98,493,057	1,291,534	-	18,054,172	80,438,885	80,379,317



For Kumar Buildcon (P) Ltd.

Nanda Kumar

Director

For Kumar Buildcon (P) Ltd.

Pankaj Kumar

Director

14. Long Term loans and advance (Unsecured considered good)	As at 31 March 2023	As at 31 March 2022
(a) security deposit		
Security deposit with BSEB	15,830	15,830.00
Security deposit with P & T	11,000	11,000
Security deposit with Dumaria Estate Enterprises (P) Ltd.	5,000,000	5,000,000
Security deposit for different projects	683,333	683,333
Security deposit with fire	177,325	-
	5,887,488	5,710,163

15. Inventories	As at 31 March 2023	As at 31 March 2022
(A) (valued at COST or market PRICE whichever is lower and as certified by the management)		
<u>Work in Progresss</u>		
Ranipur Patna city [Refer Note - 15A]	510,854 ✓	506,157
Danapur Project [Refer Note 15B]	1,330,708 ✓	1,330,708
Kumar Dharfari Enclave [Refer Note 15C]	✓ 157,148,063 ✓	366,564,231
Aakashdeep [Refer Note 15D]	25,609,846 ✓	22,542,906
Transport Nagar [Refer Note 15E]	7,825,090 ✓	885,795
	-	41,917,768
Singheswaram Project [Refer Note 15F]		
Makhdumpur Digha [Refer Note 15G]	3,624,871 ✓	3,088,778
Aranya Kulaharia Complex [Refer Note 15H]	✓ 71,669,854 ✓	70,968,346
Yugal kishore Complex [Refer Note 15I]	✓ 57,072,156 ✓	30,642,086
United Paper Board Project [Refer 15J]	7,561,940 ✓	2,542,818
Brahmlok Apratment [Refer Note 15K]	75,281,637 ✓	53,114,724
Dhaneshwari Apartment [Refer Note 15L]	✓ 11,163,589 ✓	658,674
Dumariya Estate [Refer Note 15M]	-	-
Kumar Sachindra [Refer Note 15N]	7,275,250 ✓	1,375,225
Rajendra Nagar [Refer Note 15O]	81,412 ✓	81,412
Ranjan Path [Refer Note 15P]	25,000 ✓	-
	426,180,270	596,219,629
Less :- Inventory transfer to Cost of Good Sold		
Kumar Dharfari Enclave	88,807,089	213,688,545
Aranya Kulaharia Complex	50,322,243	19,870,456
Singheswaram Project	-	41,917,768
Brahmlok Project	75,281,637	-
	214,410,969	275,476,769
Total	211,769,301	320,742,860

Note 15 A : Details of expenditure at Ranipur Patna City

Opening balance as per last account	506,157	499,742
Electricity Charge	4,697	6,415
	510,854	506,157

Note 15 B : Details of expenditure over Danapur Project

Opening balance as per last account	1,330,708	1,330,708
	1,330,708	1,330,708

Note 15 C : Details of expenditure over Kumar Dharfari Enclave

Opening balance as per last account	152,875,686	314,016,428
Payment Against Access Area Muzafarpur	-	2,048,683
Electricity Charge	1,988	199,201
GST payable on unsold flat after complataion	-	5,666,660
Finance cost	394,547	2,097,476
Fire Consultant fee	-	1,000,000
Miscellaneous Expenses	77,000	85,010
Site Staff Salary	2,357,733	12,251,965
Machine Running Expenses	-	305,289
Advertisement Expenses	-	97,350
Architect Fee	-	100,000
Brokerge & Commission	-	584,350
Purchase of Cement	-	1,120,700
Insurance Charge	-	192,182
Interest on profit consideration	-	302,340
Purchase of H/w & Electronics Goods	327,261	9,720,942
Purchase of Misc. building Material	650	82,348

For Kumar Bulidcon (P) Ltd.

For Kumar Bulidcon (P) Ltd.



[Signature]

[Signature]

Purchase of iron	-	1,353,058
Purchase of Stone Chips	-	1,732,520
Labour Cess	-	312,244
Purchase of Bricks	-	1,199,697
Asbestos Work at Dharfari Enclave	-	80,000
Purchase of Door & Chowkhat (Muzaffarpur)	-	121,464
Purchase of Invertor & Battery	129,700	66,300
Purchase of Water Proof Chemical	-	673,218
Purchase of security system	-	276,310
Purchase of fire fighting goods	1,037,633	345,164
Purchase of DG Set	-	1,037,205
Purchase of Decorative	305,842	564,083
Purchase of Glass	-	96,960
Purchase of Grill/gate/shutter (Muz)	61,590	688,446
GST Reimbursement Fee	166,106	847,229
Purchase of Paints (KDE)	180,040	982,558
Purchase of Sanitary Goods (KDE)	46,510	424,160
Purchase of Airconditioned	-	94,600
Purchase of Tiles (Muzaffarpur)	-	375,483
Purchase of Wall Putty White Cement (KDE)	-	68,000
Purchase of UPVC Window Muzaffarpur	-	202,604
Provision of Retention Money For 5 Years Maintenance	(2,265,789)	5,000,000
Staff welfare	34,478	42,095
Travelling expenses	-	22,152
Vehicle Running Expenses	3,500	14,967
Business Promotional Exp	-	72,790
PF exempted salary at muzaffarpur	1,413,588	

Note 15 D : Details of expenditure over Aakashdeep Project

	157,148,063	366,564,231
Opening balance as per last account	22,542,906	21,610,461
Rent paid to Land owner during construction period	-	850,000
Purchase of Cement	341,100	-
PF Exempted casual salary	425,600	-
Purchase of H/w & Electronics Goods	356,950	-
Purchase of Sand	380,690	-
Boring Installation	-	33,700
Purchase of Tiles	1,541,600	-
Purchase of sanitary goods	-	48,745
Purchase of stone chips	-	-
Pollution Control fee	-	-
Architect Fee (Akashdeep)	21,000	-
	25,609,846	22,542,906

Note 15 E : Details of expenditure over Transport Nagar

Opening balance as per last account	885,795	500,342
Architect fee	102,500	221,000
Boring installation	31,021	24,700
Purchase of hardware goods	65,436	1,574
Purchase of sanitary goods	-	54,661
Site Expenses	-	2,000
Stamp & Building fee	1,000	81,518
Electricity Charges (Transport Nagar)	19,957	-
Paving Foundation Work (Transport Nagar)	590,598	-
Printing and Stationery (Transport Nagar)	1,280	-
Purchase of Cement (Transport Nagar)	982,256	-
Purchase of Iron (Transport Nagar)	1,291,666	-
Purchase of Sand (Transport Nagar)	385,250	-
Purchase of Stone Chips (Transport Nagar)	1,376,474	-
Salary & Wages (Transport Nagar)	1,637,548	-
Salary & Wages (Transport Nagar)	-	-
Finance cost (Transport Nagar)	149,857	-
Building Fee (Transport Nagar)	23,500	-
Freight on Material (Transport Nagar)	280,950	-
	7,825,090	885,795



For Kumar Buildcon (P) Ltd.

Wanda Kumar
Director

For Kumar Buildcon (P) Ltd.

Punita Kumar
Director

Note 15 F : Details of expenditure over Singheswaram Project

Opening balance as per last account	-	34,899,931
Purchase of Bricks (Bhut Nath)	-	11,500
Purchase of Cement (Boothnath)	-	380,000
Purchase of Grill/ Gate/ Shutter (Boothnath)	-	604
Purchase of H/w & Electrical Goods (Boothnath)	-	139,513
Purchase of H/w & Electrical Goods (Singheswaram)	-	248,532
Purchase of Sand (Singheswaram)	-	6,800
Purchase of Sanitary Goods (Boothnath)	-	76,887
Machine Running expenses	-	45,885
Finance Cost (Singheswaram)	-	308,486
Labour Cess	-	52,438
Ac Installation work	-	487,940
Provision of Retention Money For 5 Years Mentenace	-	1,750,000
Salary & Wages (Bhutnath)	-	2,667,828
Purchase of Door & Chowkhat(Bhutnath)	-	182,328
Electricity Charges (Singheswaram)	-	79,998
Purchase of Tiles (Bhutnath)	-	107,631
Purchase of Water Proof Chemicals (Singhwaram)	-	14,152
Purchase of Lift (Singhwaram)	-	(239,000)
Purchase of Paint (Bhutnath)	-	139,831
Building Insurance Charges	-	84,324
Purchase of DG set	-	380,000
Purchase of Iron	-	6,597
Purchase of CCTV	-	85,564
Security Charge (Bhutnath)	-	-
	-	41,917,768

Note 15 G : Details of expenditure over Makhdumpur Digha Project

Opening balance as per last account	3,088,778	3,088,778
Architect Fee (Makhdumpur Digha)	354,000	
Building Fee Fire (Makhdempur Digha)	161,587	
Finance Cost	20,507	
	3,624,871	3,088,778

Note 15 H : Details of expenditure over Aranya Kulharia Complex

Opening balance as per last account	51,097,890	49,606,281
Finance Cost	992,878	538,738
Labour Welfare	28,423	38,885
Purchase of Paints	-	8,645
Miscellaneous Expenses	-	311,570
Building Insurance	50,032	2,124
Machine Repairing & Mentenace	1,775	51,170
Purchase of Paint	161,110	303,900
Purchase of DG Set	-	450,000
Provision of Retention money for 5 year mentenace	(6,531,516)	1,600,000
Brokerage & Commission	-	500,000
Prakash acharya	176,265	-
Purchase of Bricks	20,000	235,438
Purchase of Cement	67,000	230,166
Purchase of H/w & Elect. Goods	920,085	1,672,932
GST payable on unsold flat after complataion	-	5,575,000
Purchase of sanitary Goods	351,043	663,061
Purchase of Grill Gates & Shutter	1,062,605	732,345
Salary & Wages	2,520,430	5,014,380
Machine Running Exp	4,356	113,312
Electricity Charge Ara	25,944	61,533
Purchase of Lift	218,000	-
Purchase of Tiles (Ara)	297,650	536,299
Purchase of UPVC Window	-	553,935
Purchase of Sand (Ara)	16,800	149,900
Transformer Installation	-	202,942
Purchase of White Cement putty	-	49,875
Purchase of Water Proofing	49,311	146,523
Freight & Cartage	-	144,000
Purchase of Granite	486,929	71,497
Building Fee		35,700



For Kumar Buldcon (P) Ltd.

Nanda Kumar

For Kumar Buldcon (P) Ltd.

Punita Kumar

Purchase of Marble	-	580,596
Purchase of fire fighting	-	138,320
Brokerage & commision	660,000	22,000
Advertising expenses	47,250	27,311
Purchase of Decorative item	344,560	61,065
Purchase of door chaukhat	709,787	538,904
Paid to Land Owner Against Access Area (Aranya)	12,751,536	-
PF EXAMPATED CASUAL LABOUR (A/P)	3,324,077	-
PF Exampsted Salary (Aranya)	1,101,935	-
Purchase Of Ara Project	67,500	-
Purchase of Stone Chips	39,000	-
Purchase of Battery	7,200	-
Shifting of Transformer at Aranya Complex	600,000	-
	71,669,854	70,968,346

Note 15 I : Details of expenditure over Yugal Kishore Complex Complex

Opening	30,642,086	22,330,235
Architect Fee (Juran Chapra)	-	150,000
Finance Cost (Juran Chappra)	1,255,562	-
Machine Running Exp (Juran Chhapra)	200	-
Purchase of Bricks (Juran Chhapra)	169,344	621,612
Purchase of Cement (Juran Chhapra)	1,095,701	417,000
Purchase of H/w & Electrical Goods (Juran Chapra)	2,016,082	120,066
Rent Paid to Juran Chapra Project	600,000	1,800,000
Salary & Wages (Juran Chhapra)	7,226,095	1,055,513
Purchase of Sand (Juran Chhapra)	741,310	160,817
Electricity Charges	17,542	17,679
Purchase of door & chowkhat	822,759	180,540
Purchase of Lift	890,000	3,114,988
Purchase of paints	302,096	2,880
Purchase of sanitary	2,343,655	341,964
Purchase of stone chips	123,225	180,324
Purchase of waterproof chemicals	673,643	101,467
Structure Design	-	47,000
Brokerage and Commission (Juran Chapra)	500,000	-
Fendermax Work (Juran Chapra)	41,970	-
Fright on Material (Juran Chapra)	347,898	-
Purchase of Cinder (Juran)	110,500	-
Purchase of Fire Fighting (Juran)	1,845,691	-
Purchase of Grill/Gete/Shutter (Juran Chapra)	321,857	-
Purchase of Tiles (Juran Chhapra)	3,121,217	-
Purchase of Upvc (Juran Chhapra)	1,230,673	-
STP Equipment Installation Charge	354,000	-
Freight on material (Juran Chapra)	279,050	-
	57,072,156	30,642,086

Note 15 J : Details of expenditure over United Paper Board

Opening	2,542,818	2,117,482
Electricity Charge (United Paper Mill)	19,327	47,592
Purchase of sanitary goods	-	33,630
Stamp & court fee	1,004,100	344,114
Non-Refundable Amount paid to Land owner	1,600,000	-
Finance Cost (United Paper)	170,024	-
Miscellaneous Expenses	19,672	-
Vehicle Running expenses	56,473	-
Salary & Wages	398,105	-
Environmental clearance fee (United Paper)	418,000	-
Boring Installation (United Paper Board)	7,050	-
Purchase of H/W & Elect. Goods (Patliputra)	1,202,380	-
Purchase of Stone Chips (Patliputra)	98,990	-
Vastu Consultant Fee (Atal Path)	25,000	-
	7,561,940	2,542,818

Note 15 K : Details of expenditure over Brahmlok Apartment

Opening	53,114,724	27,939,274
Brokerage & Commission (Gola Road)	-	100,000
Building Fee (Gola Road)	9,370	-

For Kumar Buildcon (P) Ltd.

For Kumar Buildcon (P) Ltd.

Naresh Kumar
Director

Punit Kumar
Director



Finance Cost (Gola Road)	788,332 ✓	1,500,923
Architect Fees	-	50,000
Electricity Charge	109,233 ✓	129,301
Machine Running Exp	14,877 ✓	224,610
Purchase of Cement	204,400 ✓	1,369,100
Purchase of Sand	729,264 ✓	1,809,056
Purchase of Gril/Gate/Sutter(Brahmlok Appt)	151,446 ✓	122,101
Purchase of H/w & Elect (Gola Road)	4,381,695 ✓	1,063,136
Purchase of Bricks	234,244 ✓	1,027,183
Purchase of Door & Chowkhat	1,578,805 ✓	1,458,992
Purchase of Iron (Brahmlok Apartment)	-	220,920
Purchase of Sanitary Goods (Braham Apartment)	1,350,770 ✓	1,464,021
Purchase of Stone Chips (Gola Road)	81,827 ✓	764,940
Salary & Wages (Brahmlok Appt)	1,492,324 ✓	3,363,507
Salary & Wages (Gola Road)	1,455,280 ✓	1,142,387
Purchase of Tiles	59,720 ✓	3,832,735
Purchase of Granite (Brahmlok)	1,022,987 ✓	512,191
Staff welfare (Brahmlok)	28,611 ✓	84,893
Structure & Design fee	-	63,700
Stamp & court fee	-	800
Purchase of white cement wall putty	108,743 ✓	166,250
Purchase of water proofing gola Road	177,814 ✓	164,263
Purchase of UPVC	1,696,562 ✓	46,262
Purchase of Paints	269,447 ✓	209,210
Purchase of Firefighting	377,570 ✓	44,297
Purchase of AC	423,022 ✓	3,064,323
Misc Expenses	10,500 ✓	5,350
Freight & cartage gola road	74,700 ✓	248,500
Purchase of Lift	695,900 ✓	922,501
Building Complataation Charge (Brahmlok)	1,000 ✓	-
Expenditure Over Transformer Installation	609,216 ✓	-
Security Charge (Gola Road)	36,585 ✓	-
Transformer Installation Charge (Brahmlok)	89,628 ✓	-
Purchase of CCTV Camara (Gola Road)	213,096 ✓	-
PF Exampted Casual Salary (Brahmlok)	2,089,945 ✓	-
Provision of Retention money for 5 year maintenance	1,600,000 ✓	-
	75,281,637	53,114,724

Note 15 L : Details of expenditure over Dhaneshwari Apartment

Opening	658,674	553,065
Purchase of Bricks (Dhaneshwari Apartment)	416,000	-
Building compilation Fees	-	-
Finance Cost	105,382	-
Salary and Wages (Dhaneshwari Apartment)	1,991,044	105,609
Purchase of Iron (Dhaneshwari Apartment)	3,191,833	-
Purchase of Stone chips (Dhaneshwari Apartment)	1,560,955	-
Freight on Material (Dhaneshwari Apartment)	140,267	-
Purchase of Cement (Dhaneshwari Apartment)	2,216,508	-
Purchase of Sand (Dhaneshwari Apartment)	882,926	-
	11,163,589	658,674

Note 15 M : Details of expenditure over Dumariya Estate

Opening	-	-
Boring Installation (D/Estate)	4,300	-
Building Insurance Dumaria	90,341	-
Electricity Charges (D/Estate)	130,079	-
Finance Cost (D/Estate)	468,075	-
Fright on Matrial (Dumaria)	123,970	-
Printing Stationery (D. Estat)	264	-
Purchase of Bricks (D. Estat)	324,431	-
Purchase of Cement (D.Estate)	320,789	-
Purchase of Chips (D.Estate)	314,021	-
Purchase of Firefiting Goods(Dumaria)	561,905	-
Purchase of Glass (Dumaria)	229,725	-
Purchase of Grill/Gete/Shutter (D.Estate)	592,026	-
Purchase of Hardware (Dumaria)	1,206,735	-
Purchase of Paint (Dumaria)	747,255	-
Purchase of Sand (D.Estate)	604,723	-



For Kumar Bulidcon (P) Ltd.

Nandu Kumar
Director

For Kumar Bulidcon (P) Ltd.

Punit Kumar
Director

Purchase of Sanitary Goods (Dumaria)	746,562	-
Purchase of Shuttring Goods (D.Estate)	24,950	-
Purchase of Tiles (D.Estate)	1,138,887	-
Purchase of Water Proffing (Dumaria)	62,850	-
Purchase of White Cement Putty (D.Estae)	251,529	-
Salaries & Wages (D.Estate)	1,157,966	-
	9,101,384	-

Note 15 N : Details of expenditure over Kumar Sachindra

Opening	1,375,225	-
Stamp& court fee	900,025	1,375,225
Smt. Kalawati Gupta	5,000,000	-
	7,275,250	1,375,225

Note 15 O : Details of expenditure over Rajendra Nagar

Boring installation	81,412	81,412
	81,412	81,412

Note 15 P : Details of expenditure over Ranjan Path

Building Fee (Ranjan Path)	25,000	-
	25,000	-

16. Trade receivables

	As at 31 March 2023	As at 31 March 2022
Receivables outstanding for a period exceeding six months from the date they became due for payment		
- Unsecured, considered good	19,633,967	9,718,551
Other receivables		-
'- Unsecured, considered doubtful	-	-
Less : provision for doubtful debts	-	-
- Unsecured, considered good	-	-
	19,633,967	9,718,551

Note-16.1 Trade receivable outsatndng as on balance sheet date falls in 0-1 yr of age.

17. Cash & Cash Equivalents

	As at 31 March 2023	As at 31 March 2022
Cash on hand	1,082,490	748,613
Balance with banks:		
Balance in current account with Axis Bank Ltd.	-	-
IDBI Bank Project Aranya	4,926,184	14,536,068
Balance in current account with IDBI Bank Ltd.	833,162	27,681,057
ICICI Bank Juran Chapra	92,723	92,959
Bank of Baroda Current Account	3,500,000	20,000,000
IDBI Brahma Lok Apartment	870,829	4,029,497
	11,305,388	67,088,193



For Kumar Bulidcon (P) Ltd.

Namoh Kumar
Director

For Kumar Bulidcon (P) Ltd.

Punita Kumar
Director

18. Short term loans and advances*(Unsecured and considered good unless stated otherwise)*

Advance to Land Owner

Advance to Supplier

	As at 31 March 2023	As at 31 March 2022
Advance to Land Owner	7,384,112	16,069,055
Advance to Supplier	2,011,467	2,971,132
	9,395,578	19,040,187

19. Other current assets

Advance tax

TDS/Tcs Receivables

Advance to staff

N.P. Centre Owner Association

Service tax recoverable from land owner

10% of Income recognized on receipt basis

Other Advance

Recoverable from Bank of Baroda **(Note-19.1)**

Advance tax	49,730,083	25,680,829
TDS/Tcs Receivables	5,924,612	2,971,290
Advance to staff	508,987	409,364
N.P. Centre Owner Association	307,060	307,060
Service tax recoverable from land owner	1,936,164	1,936,164
10% of Income recognized on receipt basis	3,059,209	4,697,530
Other Advance	62,255,277	19,659,048
Recoverable from Bank of Baroda (Note-19.1)	761,300	
	124,482,692	55,661,284

Note-19.1 : In March. 2015 Rs.955700/- was withdrawn from the OD account of the company, held with Bank of Baroda, main branch Patna by transfer to parties unknown to the company. On follow up with the bank Rs.194400/- was traced by the bank and credited back to company's account. The balance amount of Rs.761300/- is yet to be recovered and is being followed up with bank.



For Kumar Buildcon (P) Ltd.

Nandu Kumar
Director

For Kumar Buildcon (P) Ltd.

Purnita Kumar
Director