

KUMAR BUILDCON PRIVATE LIMITED**Statement of profit and loss for the year ended March 31,2023**

(All amounts in INR, unless stated otherwise)

Partuculars	Note	Year ended March 31, 2023	Year ended March 31, 2022
Income			
Revenue from operations	20	293,538,397	364,140,062
Other income	21	424,481	1,090,398
Total revenue		293,962,878	365,230,460
Expenses			
Cost of Flats, Shops, Offices etc Sold	22	214,410,969	275,476,769
Employee benefits expenses	24	1,413,331	991,145
Finance Cost	25	-	-
Depreciation and amortization	13	1,113,965	1,291,534
Other expenses	26	6,844,001	5,376,287
Total expenses		223,782,265	283,135,734
Profit/ (Loss) before prior period item and tax			
Prior period expense			
Profit/ (Loss) before tax		70,180,613	82,094,726
Tax expenses			
-current tax		17,581,652	22,380,500
-Deferred Tax charge/ (benefit)		(136,639)	(140,349)
		17,445,013	22,240,151
Profit/ (Loss) for the year		52,735,600	59,854,575
Earning per equity share (Nominal value per share INR10 each)			
Basic earnings per share		108	120
Diluted earnings per share		108	120
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

Director

DIN:-01746552

Place: Patna

Date: 27-08-2023

Punita Kumar

Director

DIN:-01003142

Place: Patna

Date: 27-08-2023

KUMAR BUILDCON PRIVATE LIMITED

(All amounts in INR, unless stated otherwise)

20. Revenue from operations	For the year ended 31st March,2023	For the year ended 31st March,2022
Income from rent	27,247,918	12,338,494
sale of flat	267,928,800	385,851,200
(after adjustment of income already recognised on advance basis)		
Income on the basis of advance received [Refer 20.1]	3,059,209	2,690,442
Income Recognised Earlier year	(4,697,530)	(36,740,074)
	<u>293,538,397</u>	<u>364,140,062</u>

Note 20.1 (Ten Percent of the advance received recognized as revenue as per accounting policy)

Advance as on 31.03.2023 (Ref Note 20.1)	30,592,090	46,975,298
10% of the advance received	3,059,209	4,697,530
Less: Income already recognised (on incomplete projects)	4,697,530	2,007,088
Income recognised during the period	<u>(1,638,321)</u>	<u>2,690,442</u>

Note :20.1 -Advance from customers against Kumar Dharfari Enclave has only been considered . Advance against others if any are returnable and not adjustable against sale.

21. Other Income	For the year ended 31st March,2023	For the year ended 31st March,2022
Interest income	8,825	-
Income from documentation charges	-	1,035,793
Sundry balance w/o	-	1,973
Misc Receipt	415,656	52,632
	<u>424,481</u>	<u>1,090,398</u>

22. Cost of flats, shops, offices etc. sold	For the year ended 31st March,2023	For the year ended 31st March,2022
	214,410,969	275,476,769
	<u>214,410,969</u>	<u>275,476,769</u>

24. Employee benefits expenses	For the year ended 31st March,2023	For the year ended 31st March,2022
Salaries, wages and bonus	1,134,568	559,317
Director's Remuneration	36,000	36,000
Contribution to provident and other funds	140,147	322,460
Bonus	102,616	73,368
	<u>1,413,331</u>	<u>991,145</u>



For Kumar Buildcon (P) Ltd.

Namande Kumar
Director

For Kumar Buildcon (P) Ltd.

Purnita Kumar
Director

25. Finance Cost

Bank Charges
Other borrowing cost

For the year ended 31st March,2023	For the year ended 31st March,2022
-	-
-	-
-	-

26. Other expenses

Audit fees
Interest on TDS
Computer package & accessories
Corporation Tax
Electricity Charge (201 NP Centre)
Donation
Filing fees
Insurance charges
Freight and Cartage
Staff Welfare Expenses
Legal Expenses
Office Maintenance expenses
Membership fee
Miscellaneous expenses
News paper & Periodical
Printing & stationery
Installation charges
Postage & Courier Charges
Publicity and Advertisement
Rent paid
AC AMC Charge
Business Promotional Expenses
Conveyance Expense
Telephone & Trunk Call Expenses
Website Charges
Internet Exp
Site Expenses
Tds Return File fees
Repair & Maintenance
Market Maintenance
GST Demand

For the year ended 31st March,2023	For the year ended 31st March,2022
	-
97,350	88,500
2,626	63,748
13,810	7,760
987,590	299,520
103,499	144,474
132,000	-
52,970	94,072
57,982	36,628
210,145	29,944
10,336	14,436
37,900	22,020
52,319	36,237
26,550	37,730
23,120	20,957
1,850	1,200
74,471	50,568
5,963	16,520
2,976	5,050
-	1,416
4,313,872	4,180,126
29,736	29,232
84,910	29,330
2,115	3,080
65,348	53,596
5,133	5,133
16,874	12,980
465	28,320
10,810	-
49,870	19,310
4,200	44,400
367,210	-
6,844,001	5,376,287



For Kumar Buildcon (P) Ltd.

Namoh Kumar
Director

For Kumar Buildcon (P) Ltd.

Punita Kumar
Director