

KUMAR BUILDCON PRIVATE LIMITED

Balance sheet as at 31st March, 2024

(All amounts in INR, unless stated otherwise)

	Note	As at 31 March 2024	As at 31 March 2023
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2	50,000,000	50,000,000
Reserves and surplus	3	297,054,277	244,455,825
		<u>347,054,277</u>	<u>294,455,825</u>
Share application money pending allotment			
		-	-
Non-current liabilities			
Long Term Borrowings	4	25,396,574	28,800,343
Deferred tax liabilities (Net)	5	-	-
Long-term provisions		-	-
Other non-current liabilities		-	-
		<u>25,396,574</u>	<u>28,800,343</u>
Current liabilities			
Short Term Borrowings	6	24,875,858	29,666,435
Trade payables	7		
- dues to micro and small enterprises		829,701	-
- dues to other than micro and small enterprises		1,486,719	2,796,457
Other current liabilities	8	55,762,404	68,971,448
Short-term provisions	9	14,448,345	47,084,545
		<u>97,403,028</u>	<u>148,518,885</u>
TOTAL EQUITY AND LIABILITIES		<u>469,853,879</u>	<u>471,775,052</u>
ASSETS			
Non-current assets			
Property, plant and equipment			
Tangible assets	10	17,131,864	17,454,294
Intangible assets		-	-
Capital Work in progress		74,794,065	71,001,956
Intangible Assets under Development		-	-
Deferred Tax Assets (Net)	5	906,613	916,388
Long-term loans and advances	11	2,093,106	5,887,488
Non-current investments		-	-
Other long term assets		-	-
		<u>94,925,648</u>	<u>95,260,126</u>
Current assets			
Current investment		-	-
Inventories	15	261,511,879	211,769,301
Trade receivables	16	27,546,419	39,807,629
Cash and cash equivalents	17	1,302,047	11,305,388
Short-term loans and advances	18	20,985,085	18,086,233
Other current assets	19	63,582,801	95,546,375
		<u>374,928,231</u>	<u>376,514,925</u>
TOTAL ASSETS		<u>469,853,879</u>	<u>471,775,052</u>

Summary of significant accounting policies 1

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

Shuchi Sinha

Partner

Membership No.: 079292

Place: Patna

Date: 02-09-2024

For and on behalf of Board of directors of
KUMAR BUILDCON PRIVATE LIMITED
CIN:-U74200BR1987PTC002803

For Kumar Buildcon (P) Ltd.

Narendra Kumar

Narendra Kumar

Director

DIN:-01746552

Place: Patna

Date: 02-09-2024

For Kumar Buildcon (P) Ltd.

Punita Kumar

Punita Kumar

Director

Director

DIN:-01003142

Place: Patna

Date: 02-09-2024

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

As at
31 March 2024

As at
31 March 2023

50,000,000

50,000,000

50,000,000

50,000,000

Issued, subscribed and fully paid-up

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

500,000

500,000

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

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 2024		As at 31 March 2023	
	Number of shares	Amount	Number of shares	Amount
Equity Shares:-				
Outstanding at the beginning of the year	495,000	49,500,000	495,000	49,500,000
Bonus shares issued during the year	5,000	500,000	5,000	500,000
Issued during the year				
Outstanding at the end of the year	<u>500,000</u>	<u>50,000,000</u>	<u>500,000</u>	<u>50,000,000</u>

For Kumar Buildcon (P) Ltd.

Namdev Kumar
Director

For Kumar Buildcon (P) Ltd.

Punit Kumar
Director



KUMAR BUILDCON PRIVATE LIMITED

(All amounts in INR, unless stated otherwise)

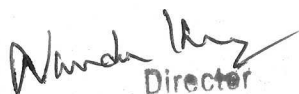
(c) Details of shareholders holding more than 5 % shares of the Company:

Particulars	As at 31st March,2024		As at 31st March,2023	
	(i)Equity Share (Rs. 100/- each) issued as fully paid up for cash holding pattern as on	% of total shares in the class	(ii)Equity Share (Rs. 100/- each) issued as fully paid up for cash holding pattern as on	% of total shares in the class
Equity Shares:-				
Punita Kumar- Director	2,500	50.00%	2,500	50.00%
Narendra Kumar- Director	2,500	50.00%	2,500	50.00%
	5,000		5,000	

Particulars	As at 31st March,2024		As at 31st March,2023	
	(ii)Equity Share (Rs. 100/- each) issued as fully paid up for cash holding pattern as on	% of total shares in the class	(i)Equity Share (Rs. 100/- each) issued as fully paid up for cash holding pattern as on	% of total shares in the class
Equity Shares:-				
Punita Kumar- Director	247,500	50.00%	247,500	50.00%
Narendra Kumar- Director	247,500	50.00%	247,500	50.00%
	495,000	100.00	495,000	100.00

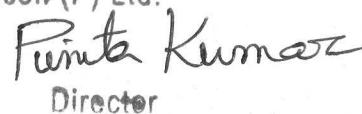
(c-i) 100% of the equity shares as on the balance sheet date are held by the promoters of the company.

For Kumar Buildcon (P) Ltd.



Director

For Kumar Buildcon (P) Ltd.



Director


KUMAR BUILDCON PRIVATE LIMITED

(All amounts in INR, unless stated otherwise)

3. Reserves and surplus

Surplus 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

Total

As at
31 March 2024

As at
31 March 2023

243,794,136

191,058,536

52,598,452

52,735,600

296,392,588

243,794,136

661,689

661,689

661,689

661,689

297,054,277

244,455,825

4. Long Term Borrowings

Term Loan

Unsecured:

Loans and advances from related parties

As at
31 March 2024

As at
31 March 2023

25,396,574

28,800,343

25,396,574

28,800,343

4.1 Classification of Long term borrowings:

(A) Secured Loan

During the year

Date Availed

Amount

Balance outsatnading
as on 31/03/2024

Balance outsatnading
as on 31/03/2023

i) Axis Bank

17.06.2016

1,684,488.00

-

-

ii) Bank of Baroda

26.06.2020

5,390,000.00

449,868

2,248,212

iii) IDBI Term Loan

28.09.2017

50,000,000.00

31,913,774

35,121,331

32,363,642

37,369,543

4.1.1 Ageing details of term loan repayments and maturity buckets for repayments

(A) Secured Loan

Balance outsatnading
as on 31/03/2024

Next 12 month

i) Axis Bank

-

ii) Bank of Baroda

449,868

449,868

iii) IDBI Term Loan

31,913,774

6,517,200

32,363,642

6,967,068

5. Deferred Tax Liability/Assets

Difference between book and Tax depreciation

As Per last balance sheet

Add: During the year or (reversal)

Deferred tax Assets

As at
March 31, 2024

As at
March 31, 2023

916,388

779,749

(9,775)

136,639

906,613

916,388

6. Short Term Borrowing

Loan Repayable on Demand

From bank (OD Account) [Refer 6.1(A)]

From Other

24,875,858

29,666,435

24,875,858

29,666,435

For Kumar Buildcon (P) Ltd.

Navin Kumar

Director

For Kumar Buildcon (P) Ltd.

Purita Kumar

Director



6.1 Classification of Short term borrowings:

(A) Secured Loan	During the year	Balance outstanding	Balance outstanding
	Date Last renewal Limit	as on 31/03/2024	as on 31/03/2023
i) Bank of Baroda	31.03.2023 30,000,000.00	24,875,858	29,666,435

24,875,858	29,666,435
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7. Trade Payables

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

0-1 year	889,550	2,458,824
1-3 year	597,169	337,633
2-3 year	-	-

As at 31 March 2024	As at March 31, 2023
829,701	-
2,316,420	2,796,457

8. 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]
Income Tax Refund
Sanjeev Kr Singh
Vivek kr Singh
Advance from Customer [Refer Note 11.2]
Kumars Dharfari Enclave
Aranya Kulhariya Complex

As at 31 March 2024	As at 31 March 2023
6,967,068	8,569,200
97,350	97,350
395,431	827,106
336,713	661,522
14,992,580	14,975,580
6,722,180	8,247,414
103,000	103,000
12,520,001	120,001
-	2,254,110
215,311	215,311
190,311	190,311
11,222,459	30,592,090
2,000,000	2,118,453
55,762,404	68,971,448

Note 11.1: Part of the premises located at Umang place is fixed 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.

For Kumar Buildcon (P) Ltd.

Abhishek Kumar
Director

For Kumar Buildcon (P) Ltd.

Pankaj Kumar
Director



9. 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 2024	As at 31 March 2023
	535,207	785,144
	809,100	961,249
	1,344,307	1,746,393
	-	27,756,500
	13,104,038	17,581,652
	14,448,345	47,084,545

For Kumar Buildcon (P) Ltd.


Director

For Kumar Buildcon (P) Ltd.


Director



KUMAR BUILDCON PRIVATE LIMITED

Notes forming part of the Balance Sheet as at March 31, 2024

Note 10 : Fixed Assets
For the year ended 31st March 2024

Assets	At cost or Book value as at 31.03.2023	Gross Block		As on 31.03.2023	Depreciation			Net Block As at 31.03.2024	Net Block As at 31.03.2023
		Additions during the year ended 31.03.2024	Sold/transferred during the year ended 31.03.2024		Depreciation upto 31.03.2023	Depreciation for the year	Amount adjusted with Retained Earning		
Particulars	31.03.2023	31.03.2024	31.03.2024	31.03.2023	31.03.2023				
Land & Building	23,624,102	500,000.00	-	24,124,102	7,431,867	720,820	-	15,971,415	16,192,235
Plant and Machinery	4,529,952	-	-	4,529,952	3,659,817	14,240	-	855,895	870,135
Furniture & Fixture	2,288,094	-	-	2,288,094	2,078,552	52,052	-	157,490	209,542
Office Equipment	156,772	-	-	156,772	125,664	8,702	-	22,406	31,108
Computer	768,185	39,692.00	-	807,877	774,923	11,140	-	21,814	1,262
Motor Car	5,255,326	93,535.00	-	5,348,861	5,097,313	148,703	-	102,845	158,013
Capital Work in Progress at Dumaria Estate	71,001,956	3,792,109.05	-	74,794,065	-	-	-	74,794,065	71,001,956
Total	107,624,387	4,425,336.05	-	112,049,723	19,168,136	955,658	-	91,925,929	88,464,250
Previous Year	98,493,057	9,131,330	-	107,624,387	18,054,172	1,113,965	-	88,456,250	80,438,885



For Kumar Buildcon (P) Ltd.

Abhishek Kumar
Director

For Kumar Buildcon (P) Ltd.

Punita Kumar
Director

14. Long Term loans and advance (Unsecured considered good)	As at	As at
	31 March 2024	31 March 2023
(a) security deposit		
Security deposit with BSEB	15,830	15,830
Security deposit with P & T	11,000	11,000
Security deposit with Dumaria Estate Enterprises (P) Ltd.	-	5,000,000
Security deposit for different projects	683,333	683,333
Security deposit with fire	1,382,943	177,325
	2,093,106	5,887,488
15. Inventories	As at	As at
	31 March 2024	31 March 2023
(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]	520,479	510,854
Danapur Project [Refer Note 15B]	1,369,548	1,330,708
Aakashdeep [Refer Note 15D]	26,782,796	25,609,846
Transport Nagar [Refer Note 15E]	28,144,605	7,825,090
Makhdumpur Digha [Refer Note 15G]	11,053,487	3,624,871
Yugal kishore Complex [Refer Note 15I]	59,135,001	57,072,156
United Paper Board Project [Refer 15J]	39,010,696	7,561,940
Dhaneshwari Apartment [Refer Note 15L]	19,743,554	11,163,589
Dumariya Estate [Refer Note 15M]	-	-
Kumar Sachindra [Refer Note 15N]	7,502,594	7,275,250
Rajendra Nagar [Refer Note 15O]	510,412	81,412
Ranjan Path [Refer Note 15P]	-	25,000
RBI [Refer Note 15Q]	5,527,795	-
	199,300,968	122,080,716
(B) (valued at COST or market PRICE whichever is lower and as certified by the management)		
<u>Completed Project</u>		
Kumar Dharfari Enclave [Refer Note 15C]	73,429,254	157,148,063
Aranya Kulaharia Complex [Refer Note 15H]	23,876,648	71,669,854
Brahmllok Apratment [Refer Note 15K]	-	75,281,637
	97,305,901	304,099,554
Less :- Inventory transfer to Cost of Good Sold		
Kumar Dharfari Enclave	22,628,501	88,807,089
Aranya Kulaharia Complex	12,466,489	50,322,243
Brahmllok Project	-	75,281,637
	35,094,990	214,410,970
Total	261,511,879	211,769,301



For Kumar Buildcon (P) Ltd.

Narand Kumar
Director

For Kumar Buildcon (P) Ltd.

Purnita Kumar
Director

Note 15 A : Details of expenditure at Ranipur Patna City

Opening balance as per last account	510,854	506,157
Electricity Charge (Ranipur)	3,168	4,697
Electricity Charge (Mircha Mirchi Road)	6,457	
	520,479	510,854

Note 15 B : Details of expenditure over Danapur Project

Opening balance as per last account	1,330,708	1,330,708
Finance Cost Danapur	38,840	
	1,369,548	1,330,708

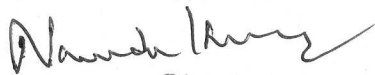
Note 15 C : Details of expenditure over Kumar Dharfari Enclave

Opening balance as per last account	68,340,974	152,875,686
Electricity Charge	-	1,988
Finance cost	1,896,874	394,547
Miscellaneous Expenses	-	77,000
Site Staff Salary	2,057,538	2,357,733
Purchase of H/w & Electronics Goods	117,371	327,261
Purchase of Misc. building Material	-	650
Purchase of Invertor & Battery	-	129,700
Purchase of fire fighting goods	-	1,037,633
Purchase of Decorative	-	305,842
Purchase of Grill/gate/shutter (Muz)	37,770	61,590
GST Reimbursement Fee	-	166,106
Purchase of Paints (KDE)	170,720	180,040
Purchase of Sanitary Goods (KDE)	5,969	46,510
Provision of Retention Money For 5 Years Maintenance	-	(2,265,789)
Staff welfare	25,600	34,478
Vehicle Running Expenses	-	3,500
PF exempted salary at muzaffarpur	-	1,413,588
Maintainance contract	-	-
Machine Running Expenses	10,000	
Purchase of Bricks	35,000	
Purchase of CCTV Camera	32,922	
Purchase of DG Set	530,000	
Purchase of Tiles	7,400	
Repair & Maintainance	136,880	
Security Charges	24,236	
	73,429,254	157,148,063

Note 15 D : Details of expenditure over Aakashdeep Project

Opening balance as per last account	25,609,846	22,542,906
Purchase of Cement	-	341,100
PF Exempted casual salary	267,216	425,600
Purchase of H/w & Electronics Goods	-	356,950
Purchase of Sand	-	380,690
Purchase of Tiles	-	1,541,600
Finance Cost (AkashDeep)	747,499	-
Machine Running Expenses	158,235	-
Architect Fee (Akashdeep)	-	21,000
	26,782,796	25,609,846

For Kumar Buildcon (P) Ltd.


 Director

For Kumar Buildcon (P) Ltd.


 Director


Note 15 E : Details of expenditure over Transport Nagar

Opening balance as per last account	7,825,090	885,795
Architect fee	100,000	102,500
Boring installation	-	31,021
Purchase of hardware goods	381,077	65,436
Purchase of sanitary goods	24,032	-
RERA Registration fees	14,360	-
Labour cess	841,950	-
Land Tax	200	-
Loading & Unloading	600	-
Machine Running Expensese	209,491	-
Purchase of shuttering Goods	292,128	-
Stamp & Building fee	-	1,000
Electricity Charges (Transport Nagar)	37,000	19,957
Piling Foundation Work (Transport Nagar)	-	590,598
Printing and Stationery (Transport Nagar)	2,490	1,280
Purchase of Cement (Transport Nagar)	2,449,890	982,256
Purchase of Iron (Transport Nagar)	5,807,805	1,291,666
Purchase of Sand (Transport Nagar)	346,562	385,250
Purchase of Stone Chips (Transport Nagar)	2,360,435	1,376,474
Purchase of Door & Choukhat J B Enclave	570,781	-
Purchase of Grill Shutter	25,380	-
Salary & Wages (Transport Nager)	5,413,250	1,637,548
Purchase of Bricks (Transport Nagar)	157,500	-
Finance cost (Transport Nagar)	722,005	149,857
Building Fee (Transport Nagar)	-	23,500
Freight on Material (Transport Nagar)	-	280,950
Site Expenses	257,279	-
Shelter Fund	305,300	-
	28,144,605	7,825,090

Note 15 F : Details of expenditure over Makhdumpur Digha Project

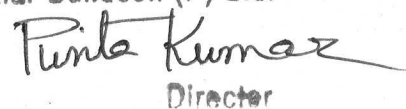
Opening balance as per last account	3,624,871	3,088,778
Architect Fee (Makhdumpur Digha)	236,000	354,000
Building Fee Fire (Makhdempur Digha)	2,191,500	161,587
Finance Cost	282,463	20,507
Infrastructure Development Fee	1,610,300	-
Labour cess	322,060	-
Non Refundable security	450,000	-
Salary and wages	1,811,613	-
Shelter fund Sundram apartment	430,700	-
Soil Testing	34,220	-
Machine Running Expenses	59,760	-
	11,053,487	3,624,871

For Kumar Buildcon (P) Ltd.



Director

For Kumar Buildcon (P) Ltd.

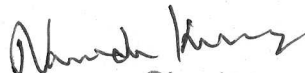


Director


Note 15 G : Details of expenditure over Aranya Kulharia Complex

Opening balance as per last account	21,347,611	51,097,890
Finance Cost	53,580	992,878
Labour Welfare	38,000	28,423
Building Insurance	41,300	50,032
Machine Repairing & Mentenance	-	1,775
Machine Running Expenses	11,295	-
Purchase of Paint	16,570	161,110
Purchase of DG Set	570,000	-
Provision of Retention money for 5 year mentenance	-	(6,531,516)
Prakash acharya	-	176,265
Purchase of Bricks	-	20,000
Purchase of Cement	-	67,000
Purchase of H/w & Elect. Goods	176,877	920,085
Purchase of CCTV	133,990	-
Purchase of sanitary Goods	2,537	351,043
Purchase of Grill Gates & Shutter	340,380	1,062,605
Salary & Wages	134,200	2,520,430
Machine Running Exp	-	4,356
Electricity Charge Ara	22,002	25,944
Purchase of Lift	-	218,000
Lift Maintainance	70,800	-
Purchase of Tiles (Ara)	177,100	297,650
Purchase of UPVC Window	-	-
Purchase of Sand (Ara)	-	16,800
Purchase of Water Proofing	11,976	49,311
Purchase of Granite	-	486,929
Tabsuma Ara	32,670	-
Salary & wages	661,309	-
Brokerage & commisison	25,000	660,000
Advertising expenses	9,450	47,250
Purchase of Decorative item	-	344,560
Purchase of door chaukhat	-	709,787
Paid to Land Owner Against Access Area (Aranya)	-	12,751,536
PF EXAMPATED CASUAL LABOUR (A/P)	-	3,324,077
PF Exampated 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
	23,876,648	71,669,854

For Kumar Buildcon (P) Ltd.


Director

For Kumar Buildcon (P) Ltd.


Director

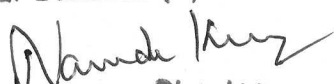
Note 15 H : Details of expenditure over Yugal Kishore Complex Complex

Opening	57,072,156	30,642,086
Architect Fee (Juran Chapra)	-	-
Finance Cost (Juran Chhapra)	-	1,255,562
Machine Running Exp (Juran Chhapra)	370,045	200
Purchase of Bricks (Juran Chhapra)	-	169,344
Purchase of Cement (Juran Chhapra)	-	1,095,701
Purchase of H/w & Electrical Goods (Juran Chapra)	-	2,016,082
Rent Paid to Juran Chapra Project	-	600,000
Salary & Wages (Juran Chhapra)	-	7,226,095
Purchase of Sand (Juran Chhapra)	-	741,310
Electricity Charges	-	17,542
Purchase of door & chowkhat	-	822,759
Purchase of Lift	445,002	890,000
Purchase of paints	-	302,096
Purchase of sanitary	(116,972)	2,343,655
Purchase of stone chips	-	123,225
Purchase of waterproof chemicals	18,978	673,643
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)	484,508	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
GST Paid on Capitalised Property Yugal Kishor Compl	861,284	-
	59,135,001	57,072,156

Note 15 I : Details of expenditure over United Paper Board

Opening	7,561,940	2,542,818
Electricity Charge (United Paper Mill)	44,275	19,327
Stamp & court fee	598,250	1,004,100
Non-Refundable Amount paid to Land owner	-	1,600,000
Finance Cost (United Paper)	1,071,610	170,024
Miscellaneous Expenses	-	19,672
Vehicle Running expenses	-	56,473
Salary & Wages	997,791	398,105
Environmental clearance fee (United Paper)	295,000	418,000
Boring Installation (United Paper Board)	-	7,050
Purchase of H/W & Elect. Goods (Patliputra)	2,242	1,202,380
Purchase of Stone Chips (Patliputra)	-	98,990
Vastu Consultant Fee (Atal Path)	-	25,000
Machine Running Expenses	227,237	-
Approval Fees fire Department	109,043	-
Building Fee	12,195,000	-
Fire Approval charges	70,566	-
Infrastrustre Development fee	12,562,725	-
Labour cess	2,512,545	-
Printing & Stationery	20,925	-
Purchase of Paints (Patliputra)	16,890	-
Purchase of Sands (Patliputra)	599,467	-
Site Expenses	15,450	-
Soil Testing	109,740	-
	39,010,696	7,561,940

For Kumar Buildcon (P) Ltd.


 Director

For Kumar Buildcon (P) Ltd.


 Director


Note 15 J : Details of expenditure over Brahmlok Apartment

Opening	-	53,114,724
Brokerage & Commission (Gola Road)	-	-
Building Fee (Gola Road)	-	9,370
Finance Cost (Gola Road)	-	788,332
Architect Fees	-	-
Electricity Charge	-	109,233
Machine Running Exp	-	14,877
Purchase of Cement	-	204,400
Purchase of Sand	-	729,264
Purchase of Gril/Gate/Sutter(Brahmlok Appt)	-	151,446
Purchase of H/w & Elect (Gola Road)	-	4,381,695
Purchase of Bricks	-	234,244
Purchase of Door & Chowkhat	-	1,578,805
Purchase of Iron (Brahmlok Apartment)	-	-
Purchase of Sanitary Goods (Braham Apartment)	-	1,350,770
Purchase of Stone Chips (Gola Road)	-	81,827
Salary & Wages (Brahmlok Appt)	-	1,492,324
Salary & Wages (Gola Road)	-	1,455,280
Purchase of Tiles	-	59,720
Purchase of Granite (Brahmlok)	-	1,022,987
Staff welfare (Brahmlok)	-	28,611
Purchase of white cement wall putty	-	108,743
Purchase of water proofing gola Road	-	177,814
Purchase of UPVC	-	1,696,562
Purchase of Paints	-	269,447
Purchase of Firefighting	-	377,570
Purchase of AC	-	423,022
Purchase of DG Set	-	-
Misc Expenses	-	10,500
Freight & cartage gola road	-	74,700
Purchase of Lift	-	695,900
Building Complation 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
Maintainance contract	-	-
Repair and Maintainance	-	-
	-	75,281,637



For Kumar Buildcon (P) Ltd.

Namdev Kumar
Director

For Kumar Buildcon (P) Ltd.

Puneet Kumar
Director

Note 15 K : Details of expenditure over Dhaneshwari Apartment

Opening	11,163,589	658,674
Purchase of Bricks (Dhaneshwari Apartment)	880,810	416,000
Machine Running expenses	109,295	-
Electricity charges	27,000	-
Freight	4,200	-
Finance Cost	422,440	105,382
Salary and Wages (Dhaneshwari Apartment)	2,442,792	1,991,044
Purchase of Iron (Dhaneshwari Apartment)	-	3,191,833
Purchase of Stone chips (Dhaneshwari Apartment)	675,764	1,560,955
Freight on Material (Dhaneshwari Apartment)	-	140,267
Purchase of Tiles (Dhaneshwari Apartment)	351,550	-
Staff Welfare	178,900	-
Purchase of Sanitary (Dhaneshwari Apartment)	92,109	-
Purchase of Shuttering (Dhaneshwari Apartment)	137,040	-
Purchase of Paint (Dhaneshwari Apartment)	27,940	-
Purchase of Cement (Dhaneshwari Apartment)	287,025	2,216,508
Purchase of Sand (Dhaneshwari Apartment)	151,907	882,926
Purchase of Door & Choukhat (Dhaneshwari Apartment)	262,985	-
Purchase of Hardware & Electrical item (Dhaneshwari Apartment)	413,208	-
Purchase of Lift (Dhaneshwari Apartment)	2,115,000	-
	19,743,554	11,163,589

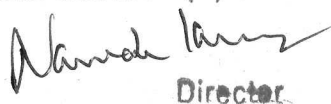
Note 15 L : Details of expenditure over Dumariya Estate

Opening	-	-
Boring Installation (D/Estate)	-	4,300
Building Insurance Dumaria	177,000	90,341
Electricity Charges (D/Estate)	-	130,079
Finance Cost (D/Estate)	98,521	468,075
Freight on Material (Dumaria)	-	123,970
Printing Stationery (D. Estat)	2,063	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)	1,684,632	561,905
Purchase of Glass (Dumaria)	-	229,725
Purchase of Grill/Gete/Shutter (D.Estate)	30,076	592,026
Purchase of Hardware (Dumaria)	271,970	1,206,735
Purchase of Paint (Dumaria)	219,970	747,255
Purchase of Sand (D.Estate)	22,810	604,723
Purchase of Sanitary Goods (Dumaria)	25,309	746,562
Purchase of Shuttring Goods (D.Estate)	-	24,950
Purchase of Tiles (D.Estate)	5,600	1,138,887
Purchase of Water Proffing (Dumaria)	-	62,850
Purchase of White Cement Putty (D.Estae)	17,000	251,529
Salaries & Wages (D.Estate)	297,000	1,157,966
Purchase of Lift (Dumaria)	908,163	-
Measurement Equipment Expenses	120	-
Fire Insurance (D.Estate)	31,875	-
	3,792,109	9,101,384

Note 15 M : Details of expenditure over Kumar Sachindra

Opening	7,275,250	1,375,225
Stamp& court fee	-	900,025
Smt. Kalawati Gupta	-	5,000,000
Finance Cost	227,344	-
	7,502,594	7,275,250

For Kumar Buildcon (P) Ltd.



Director

For Kumar Buildcon (P) Ltd.



Director


Note 15 N : Details of expenditure over Rajendra Nagar

Boring installation	81,412	81,412
Stamp & Court Fee	429,000	
	<u>510,412</u>	<u>81,412</u>

Note 15 O : Details of expenditure over Ranjan Path

Opening	25,000	
Building Fee (Ranjan Path)	(25,000)	25,000
	<u>-</u>	<u>25,000</u>

Note 15 P : Details of expenditure over project RBI

Environmental clearance fee (RBI Project)	118,000	-
Finance Cost East End Hights	156,770	-
Stamp & Court Fee (East End Hights)	5,253,025	-
	<u>5,527,795</u>	<u>-</u>

16. Trade receivables

	As at 31 March 2024	As at 31 March 2023
Receivables outstanding for a period exceeding six months from the date they became due for payment		
- Unsecured, considered good	27,546,419	39,807,629
Other receivables		-
'- Unsecured, considered doubtful		-
Less : provision for doubtful debts	-	-
	-	-
- Unsecured, considered good	-	-
	<u>27,546,419</u>	<u>39,807,629</u>

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

For Kumar Buildcon (P) Ltd.

[Signature]
Director

For Kumar Buildcon (P) Ltd.

[Signature]
Director



17. Cash & Cash Equivalents

	As at 31 March 2024	As at 31 March 2023
Cash on hand	1,003,765	1,082,490
Balance with banks:		
Balance in current account with Axis Bank Ltd.	25,000	-
IDBI Bank Project Aranya	31,703	4,926,184
Balance in current account with IDBI Bank Ltd.	42,975	833,162
ICICI Bank Juran Chapra	-	92,723
Bank of Baroda Current Account	-	3,500,000
IDBI Brahma Lok Apartment	128,605	870,829
IDBI Bank J B Enclave C/a	10,000	-
IDBI Bank J B Enclave Rera A/c	10,000	-
IDBI Bank Rera A/C Sundram Apartment	25,000	-
IDBI Bank Sundram Apartment A/C	25,000	-
	1,302,047	11,305,388

18. Short term loans and advances

(Unsecured and considered good unless stated otherwise)

	As at 31 March 2024	As at 31 March 2023
Advance to Land Owner	19,585,664	15,969,754
Advance to Supplier	1,399,421	2,116,479
	20,985,085	18,086,233

19. Other current assets

Advance tax	8,601,781	49,730,083
TDS/Tcs Receivables	6,531,885	5,924,612
GST Appeal Fees	1,308,560	118,960
Advance to staff	726,483	508,987
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	1,122,246	3,059,209
Advance for JV (Note-19.1)	42,287,322	33,200,000
Recoverable from Bank of Baroda (Note-19.2)	761,300	761,300
	63,582,801	95,546,375

Note-19.1 : The company planned a joint venture last year with M/s Artisan Realtors Private Limited for a project in the city of Gaya against which a payment of Rs. 3,86,34,742/- has been made till 31.3.2024. Since the project is yet to commence, it was decided to charge interest on the amount paid. The same has been included in the balance standing against Joint Venture Advance (interest amount Rs. 36,52,580.00).

Note-19.2 : 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.

Nanda Kumar
Director

For Kumar Buildcon (P) Ltd.

Tunde Kumar
Director

