



Chanakya Ashok & Co.

Chartered Accountants

409- 501, Hem Plaza, Fraser Road, Patna-1

Email : caarchana@caandco.in ; Ph:0612-2202876 ; Mob: 9334213188

UDIN: 24401921BKFICD3372

INDEPENDENT AUDITOR'S REPORT

To the Members of
KUMAR HEIGHTS VENTURE PRIVATE LIMITED.

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of KUMAR HEIGHTS VENTURE PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of profit and loss, (statement of changes in equity) and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"]

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its profit/loss, (changes in equity) and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

"Information Other than the Financial Statements and Auditor's Report Thereon"

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the report, but does not include the Financial Statements and our auditor's report thereon.



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Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.



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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) Planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Financial Statements.



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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since it is a small company as per Sec 2(85) of the Companies Act 2013.

As required by Section 143(3) of the Act, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.



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Since the Company's turnover as per last audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs. 10 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017.

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us,

Audit Trail

The company has not used accounting software with an audit trail (edit log) feature throughout the year as required under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014. However, this is due to reasonable causes. As a small company having limited number of transactions during the year, the management faced constraints on selecting the appropriate software vendor in delivering and installing the required updates, which prevented the immediate implementation of audit trail-compliant software. The company's current accounting software is fully capable of ensuring that the books of account and other relevant records are retained completely in their original format or in a format that accurately presents the information.

The management is aware of the importance of using audit trail-compliant software and is actively exploring options to upgrade the current system to include an audit trail feature as part of its commitment to full compliance with statutory requirements."

MSME Compliance

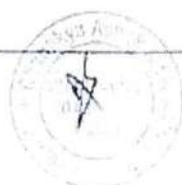
During our audit, we observed that the company does not maintain adequate records or systems to correctly identify all its suppliers who qualify as micro or small enterprises as defined under the Act. Without comprehensive identification and classification of these suppliers, we were unable to verify whether the payments to such enterprises were made within the prescribed time frame and, consequently, whether any disallowances under Section 43B(iii) are applicable.

Due to this limitation, we are unable to determine if the company has fully complied with the provisions of Section 43B(iii) of the Income Tax Act, 1961.

The Company does not have any pending litigations which would impact its financial position.

The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



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The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Based on such audit procedures which we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

The company has not declared or paid any dividend during the year is in accordance with section 2(43A) of the Companies Act 2013. Hence clause not applicable.

Place : PATNA
Date : 01/09/2024



DR CHANAKYA ASHOK & CO
Chartered Accountants

Archana Sharma
ARCHANA SHARMA

501/502, HEM PLAZA, FRASER ROAD,
NEAR DAK BANGLOW, PATNA-800001
BIHAR
0012680C
MEM NO: 401921



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

NOTICE

Notice is hereby given that the Annual General Meeting of the members of KUMAR HEIGHTS VENTURE PRIVATE LIMITED will be held on 30/09/2024 at 11:00 AM at the registered office of the company at 206, HEM PLAZA, FRASER ROAD, PATNA, BIHAR-800001 to transact the following business:

1. To consider and adopt the Balance Sheet as on 31st March 2024 and the reports of Directors and Auditors thereon.
2. To appoint Auditors of the company, to hold office from the conclusion of this meeting until the conclusion of next Annual General Meeting of the company and to fix their remuneration.

NOTES:

A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be the member of the company. The proxies in order to be effective must be deposited at the registered office of the company not less than 48 hours before the commencement of the meeting.

BY ORDER OF THE BOARD OF
DIRECTORS

Place: PATNA
Date: 01/09/2024


KUMAR HEIGHTS VENTURE PRIVATE LIMITED
RAMDIP PATHAK
DIRECTOR
(DIN : 06830244) DIRECTOR



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

Director's Report

To,
The Members of
KUMAR HEIGHTS VENTURE PRIVATE LIMITED
206, HEM PLAZA, FRASER ROAD, PATNA-800001

Your Directors have pleasure in presenting the Annual Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended, 31-03-2024.

FINANCIAL SUMMARY AND HIGHLIGHTS

Particulars	Current year	Previous Year
Revenue from Operations		
Other Income	0.00	0.00
Total Income	0	0
Depreciation	189082.03	
Tax		
Current Tax	0	
Deferred Tax	0	0
Profit (Loss) after Tax	-731055.72	-451499.5
Earnings per share (Rs.):		
Basic	0	0
Diluted	0	0

TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (I) OF THE COMPANIES ACT, 2013

The Company has transferred Rs. -731055.72 under the head of Reserve and Surplus Account. The Reserve and Surplus Account as on 31-03-2024 stood at Rs. -1203263.22 as compared to Rs. -1723632 as on 31-03-2023.

STATE OF COMPANY'S AFFAIRS

Statement-wise position of
business and its operations.

The Company is engaged in constructing a project which will become saleable once completed. During the Year Revenue is Nil and it has incurred a loss of Rs. 731055.72 as on 31-03-2024 as compared to loss of Rs. 451499.5 as on 31-03-2023.

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

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ii	Change in status of the company	NIL
iii	Key business developments	NIL
iv	Change in the financial year	NIL
v	Capital expenditure programmes	NIL
vi	Details and status of acquisition, merger, expansion, modernization and diversification	NIL
vii	Developments, acquisition and assignment of material Intellectual Property Rights	NIL
viii	Any other material event having an impact on the affairs of the company	NIL

COMMENCEMENT OF ANY NEW BUSINESS

During the financial year under the review the company has not commenced any new business operation.

MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments have occurred between the end of the financial year to which the financial statements relate and the date of this Report and their impact on financial position of the company is not determinable.

SHARE CAPITAL STRUCTURE OF THE COMPANY:

a) Authorized Capital:

Rs. 10000000 (Rs. One Crores (in words)) divided into 100000 Equity Shares of Rs. 100 each.

b) Issued Capital:

Rs. 600000 (Rs. Six Lakhs (in words)) divided into 6000 Equity Shares of Rs. 100 each.

c) Subscribed and Paid-up Capital:

Rs. 600000 (Rs. Six Lakhs (in words)) divided into 6000 Equity Shares of Rs. 100 each.

MEETINGS OF THE BOARD OF DIRECTORS

The following Meetings of the Board of Directors were held during the Financial Year 2024

SN	Date of Meeting	Board Strength	No. of Directors Present
1.	25/04/2023	03	03
2.	01/09/2023	03	03
3.	30/09/2023	03	03
4.	20/11/2023	03	03
5.	22/01/2024	03	03
6.	26/02/2024	03	03
7.	30/03/2024	03	03

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

[Signature]



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that:-

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors had prepared the annual accounts on a going concern basis; and
- (e) Company being an unlisted company, the said para is not applicable.
- (f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

INTERNAL FINANCIAL CONTROLS

The Companies Act, 2013 re-emphasizes the need for an effective Internal Financial Control system in the Company. The system should be designed and operated effectively. Rule 8(5) (viii) of Companies (Accounts) Rules, 2014 requires the information regarding adequacy of Internal Financial Controls with reference to the financial statements to be disclosed in the Board's report. To ensure effective Internal Financial Controls the Company has laid down the following measures:

1. The internal financial control systems are commensurate with the size and nature of its operations.
2. All legal and statutory compliances are ensured on a monthly basis. Non-compliance, if any, is seriously taken by the management and corrective actions are taken immediately. Any amendment is regularly updated by internal as well as external agencies in the system.
3. Approval of all transactions is ensured through a preapproved Delegation of Authority Schedule which is reviewed periodically by the management.
4. The Company follows a robust internal audit process. Transaction audits are conducted regularly to ensure accuracy of financial reporting, safeguard and protection of all the assets. Fixed Asset verification of assets is done on an annual basis. The audit reports for the above audits are compiled and submitted to Board of Directors for review and necessary action.

LOANS, GUARANTEES AND INVESTMENTS

The Company has not given any Loans, Guarantee given and investments made under section 186 of the Companies Act, 2013 for the financial year ended 31-03-2024

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

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RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company. Particulars of Transactions with Related party with noted on accounts forming part of the Financial Statements.

S.No.	Name of the Party	Nature of Relationship	Nature of Transaction	Amount (Rs)
I.	Kumar Heights Private Limited	Common Ownership and Control	Unsecured Loan	2,98,84,000/-

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

Information on conservation of Energy, Technology absorption, Foreign Exchange earnings and outgo required to be disclosed under Section 134 of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 are provided hereunder:

PARTICULARS	REMARKS
A) CONSERVATION OF ENERGY:	
> the steps taken or impact on conservation of energy;	The Corporation is taking due care for using electricity in the office and its branches. The
> the steps taken by the company for utilizing alternate sources of energy;	Corporation usually takes care for optimum utilization of energy. No capital investment on
> the capital investment on energy conservation equipments;	energy Conservation equipment made during the financial year.
B) TECHNOLOGY ABSORPTION:	
> the efforts made towards technology absorption;	NH
> the benefits derived like product improvement, cost reduction, product development or import substitution;	NH
> in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	NH
(a) the details of technology imported;	
(b) the year of import;	
(c) whether the technology been fully absorbed;	
(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; Not applicable since 5 years period is over	

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

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> The expenditure incurred on Research and Development	NIL
(c) FOREIGN EXCHANGE EARNINGS AND OUTGO:	
> The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows	NIL

RISK MANAGEMENT

Risks are events, situations or circumstances which may lead to negative consequences on the Company's businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise wide approach to Risk Management is being adopted by the Company and key risks will now be managed within a unitary framework. As a formal roll-out, all business divisions and corporate functions will embrace Risk Management Policy and Guidelines, and make use of these in their decision making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews. The risk management process in our multi-business, multi-site operations, over the period of time will become embedded into the Company's business systems and processes, such that our responses to risks remain current and dynamic.

STATUTORY AUDITORS AND THEIR REPORT

At the Annual General Meeting held on 30/11/2021, M/s. CHANAKYA ASHOK & CO, Chartered Accountants (F.R.N. No. 0012680C) was appointed as statutory auditors of the company to hold office till the conclusion of the Annual General Meeting to be held in the calendar year 2026.

Company has received certificate from the Auditors to the effect they are not disqualified to continue as statutory auditors under the provisions of applicable laws.

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor's Report are self-explanatory.

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

DIRECTOR



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

APPRECIATION AND ACKNOWLEDGEMENT

Your Directors place on record their deep appreciation to employees at all levels for their hard work, dedication and commitment. The Board places on record its appreciation for the support and co-operation, your company has been receiving from its Suppliers, Retailers, Dealers & Distributors and others associated with the Company. The Directors also take this opportunity to thank all Clients, Vendors, Banks, Government and Regulatory Authorities for their continued support.

Date: 01/09/2024

Place: PATNA

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

OM PRAKASH
(DIN : 02450864)

For & on behalf of the Board of Directors

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

RAMDEO PATHAK
(DIN : 06830244)

KUMAR HEIGHTS VENTURE PRIVATE LIMITED
CIN : U70109BR2020PTC049428
BALANCE SHEET AS AT 31/03/2024

In ₹ Hundreds

Particulars	Note No.	as at 31/03/2024	as at 31/03/2023
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2.1	6000.00	6000.00
Reserves and surplus	2.2	(12032.63)	(4722.08)
Money received against share warrants		-	-
		(6032.63)	1277.93
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings		-	-
Deferred tax liabilities (Net)		-	-
Other long term liabilities		-	-
Long term provisions		-	-
		0.00	0.00
Current liabilities			
Short-term borrowings	2.3	299100.00	192460.00
Trade payables	2.4	-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		6779.90	14354.42
Other current liabilities	2.5	25609.96	17322.43
Short-term provisions		-	-
		331439.86	224136.87
TOTAL		325407.23	225414.79
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	2.6	5412.46	7303.28
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
		5412.46	7303.28
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets		-	-
		5412.46	7303.28
Current assets			
Current investments		-	-
Inventories		-	-
Trade receivables		-	-
Cash and cash equivalents	2.7	662.27	2398.41
Short-term loans and advances		-	-
Other current assets	2.8	319332.50	215713.10
		319994.77	218111.51
Accounting Policies and Notes on Accounts	1.0	-	-
TOTAL		325407.23	225414.79

In terms of our attached report of even date
For CHANAKYA ASHOK & CO
CHARTERED ACCOUNTANTS
FRN : 0012080C

CA ARCHANA SHARMA
(PARTNER)
MEM NO 401921



PLACE: PATNA
DATE: 01/09/2024

For KUMAR HEIGHTS VENTURE PRIVATE LIMITED
KUMAR HEIGHTS VENTURE PRIVATE LIMITED KUMAR HEIGHTS VENTURE PRIVATE LIMITED

OM PRASAD DIRECTOR

(DIRECTOR)
(DIN : 02450864)

RAMDEO PATHAK DIRECTOR

(DIRECTOR)
(DIN : 06830244)

KUMAR HEIGHTS VENTURE PRIVATE LIMITED
CIN : U70109BR2020PTC049428
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2024

In ₹ Hundreds except earning per share

Particulars	Note No.	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Revenue from operations		-	-
Other income		-	-
Total Income		0.00	0.00
Expenses			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods		-	-
Work-in-progress and Stock-in-Trade		-	-
Employee benefits expense		-	-
Finance costs	2.9	119.99	30.02
Depreciation and amortization expense	3.0	1890.82	515.80
Other expenses	3.1	5299.74	3969.18
Total expenses		7310.56	4515.00
Profit before exceptional and extraordinary items and tax		(7310.56)	(4515.00)
Exceptional items		-	-
Profit before extraordinary items and tax		(7310.56)	(4515.00)
Extraordinary items		-	-
Profit before tax		(7310.56)	(4515.00)
Tax expense:			
Current tax		-	-
Deferred tax		-	-
Profit/(loss) for the period from continuing operations		(7310.56)	(4515.00)
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		(7310.56)	(4515.00)
Earnings per equity share:			
Basic		-	-
Diluted		-	-

In terms of our attached report of even date
For CHANAKYA ASHOK & CO
CHARTERED ACCOUNTANTS
FNN : 0012680C

Chanakya Ashok & Co
CA ARCHANA SHARMA

(PARTNER)
MEM NO. 401921

PLACE: PATNA
DATE: 01/09/2024



For KUMAR HEIGHTS VENTURE PRIVATE LIMITED
KUMAR HEIGHTS VENTURE PRIVATE LIMITED KUMAR HEIGHTS VENTURE PRIVATE LIMITED

Om Prakash
DIRECTOR
OM PRAKASH

(DIRECTOR)

(DIN : 02450864)

Randeo Pathak
DIRECTOR
RANDEO PATHAK

(DIRECTOR)

(DIN : 06830244)

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024

Note No. 2.1 Share Capital

		In ₹ Hundreds	
Particulars		as at 31/03/2024	as at 31/03/2023
Authorised			
100000 (100000) Equity Shares of ₹ 100/- Par Value		100000.00	100000.00
		100000.00	100000.00
Issued			
6000 (6000) Equity Shares of ₹ 100/- Par Value		6000.00	6000.00
		6000.00	6000.00
Subscribed			
6000 (6000) Equity Shares of ₹ 100/- Par Value		6000.00	6000.00
		6000.00	6000.00
Paidup			
6000 (6000) Equity Shares of ₹ 100/- Par Value Fully Paidup		6000.00	6000.00
		6000.00	6000.00

The Company has only one class of Equity Shares having a par value of ₹10/- Each holders of equity shares is entitled to one vote per share

The Company declares and pays dividend in Indian Rupees. The dividend proposed by the Borad of Directors is subject to the approval of shareholders in the ensuing Annual General Meeting

During the Year Ended 31/03/2024, the amount of per share dividend recognized as distributors to equity shareholders was ₹ NIL (For 31st March 2023 was ₹ NIL)

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the Shareholders

Promoters Detail

S. N O.	Name of the Shareholders	Resident ial Status in India	Type of Shares	PAN	Date of Allotment	Number of shares held during current year	Num ber of share s held previ ous year	Issue Price per share	Amount Recd.	% chan ge
1.	RAM DEO PATHAK	Resident	Equity Shares	AAFP49677P	05/01/2021	2000.00	100.00	100.00	200000.00	NIL
2.	OM PRAKASH	Resident	Equity Shares	AF1PP6447H	05/01/2021	2000.00	100.00	100.00	200000.00	NIL
3.	JAI PRAKASH	Resident	Equity Shares	AGVPP1404A	05/01/2021	2000.00	100.00	100.00	200000.00	NIL
						6000.00			600000.00	



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

Shareholder holding more than 5% shares									
S. No.	Name of the Shareholders	Residential Status in India	Type of Shares	PAN	Date of Allotment	Number of shares held during current year	Issue Price per share	Amount Recd.	% of holding
1.	RAM DEO PATHAK	Resident	Equity Shares	AATPP9677P	05-01-2021	2000.00	100.00	200000.00	33.33
2.	OM PRAKASH	Resident	Equity Shares	AATPP6447H	05-01-2021	2000.00	100.00	200000.00	33.33
3.	JAI PRAKASH	Resident	Equity Shares	AGVPP91404A	05-01-2021	2000.00	100.00	200000.00	33.33
					TOTAL	6000.00		600000.00	

Statement of changes in Equity Shares

In ₹ Hundreds

Particulars	as at 31/03/2024		as at 31/03/2023	
	Number of Share	Amount	Number of Share	Amount
Number of shares at the beginning	6000	6000.00	6000	6000.00
Add : Issue	0	0.00	0	0.00
Less : Bought Back	0	0.00	0	0.00
Others	0	0.00	0	0.00
Number of shares at the end	6000	6000.00	6000	6000.00

Note No. 2.2 Reserve and Surplus

In ₹ Hundreds

Particulars	as at 31/03/2024	as at 31/03/2023
Profit and Loss Opening	(4722.08)	(207.08)
Amount Transferred From Statement of P&L	(7310.56)	(4915.00)
	(12032.63)	(4722.08)
	(12032.63)	(4722.08)

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

Note No. 2.3 Short Term Borrowings

In ₹ Hundreds

Particulars	as at 31/03/2024	as at 31/03/2023
Loans and advances from related parties		
Unsecured		
Associate		
KUMAR HEIGHTS PRIVATE LIMITED	298840.00	192350.00
Director		
DMPRAKASH	110.00	110.00
JAY PRAKASH	150.00	0.00
	299100.00	192460.00

Note No. 2.4 Trade Payables

In ₹ Hundreds

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others						
ACC LTD	5973.25	0.00	0.00	0.00	0.00	5973.25
	126.34	0.00	0.00	0.00	0.00	126.34
INTERNATIONAL PIPE & SANITARY STORES						
JOHNSON LIFT PVT LTD	(550.00)	0.00	0.00	0.00	0.00	(550.00)
PATNA SANITARY EMPORIUM	1180.31	0.00	0.00	0.00	0.00	1180.31
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

as at 31/03/2023

In ₹ Hundreds

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others						
ACC LTD	12742.00	0.00	0.00	0.00	0.00	12742.00
	126.34	0.00	0.00	0.00	0.00	126.34
INTERNATIONAL PIPE & SANITARY STORES						
JOHNSON LIFT PVT LTD	(550.00)	0.00	0.00	0.00	0.00	(550.00)
PATNA SANITARY EMPORIUM	2917.00	0.00	0.00	0.00	0.00	2917.00
SRI RAM SALS	(880.92)	0.00	0.00	0.00	0.00	(880.92)
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

Note No. 2.5 Other Current Liabilities

In ₹ Hundreds

Particulars	as at 31/03/2024	as at 31/03/2023
Other payables		
Other Current Liabilities		
TDS PAYABLE	1024.98	1114.98
SRINATH YADAV	1487.97	1287.00
SHIVRATH MANTO	1915.65	7613.40



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

[Signature]
DIRECTOR

SHEELA BAIQYA
SALARY PAYABLE
RENT PAYABLE
RAJEEV KUMAR
LALIT MOHAN AIDYA
AUDIT FEE PAYABLE
GST
MD NAJRUL HAQUE
RAMJASH

3492.04	2920.85
24856.93	14539.01
7430.00	810.00
1081.08	1930.50
2291.65	3316.50
100.00	70.00
(14317.74)	(11420.64)
1247.40	0.00
0.00	120.84
25609.96	17322.45

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR



Particulars	Gross			Depreciation				Impairment			Net					
	Open ing as at 01/04 /2023	Addi tion	Deduc tion	Reval uation	Closing as at 31/03/ 2024	Open ing as at 01/04 /2023	Durin g period	Deduc tion	Other Adj.	Closing as at 31/03/20 24	Openin g as at 01/04/ 2023	During Period	Reversa l	Closing as at 31/03/20 24	Closin g as at 31/03 /2024	Closin g as at 31/03 /2023
Furniture and Fixtures					7819.08	515.80	1890.82			2406.62					5412.46	7303.28
FURNITURE & FIXTURES	7819.08				7819.08	515.80	1890.82			2406.62					5412.46	7303.28
Total	7819.08				7819.08	515.80	1890.82		0.00	2406.62	0.00	0.00	0.00	0.00	5412.46	7303.28
Grand Total	7819.08	0.00	0.00	0.00	7819.08	515.80	1890.82	0.00	0.00	2406.62	0.00	0.00	0.00	0.00	5412.46	7303.28
Previous	0.00	7819.08	0.00	0.00	7819.08	0.00	515.80	0.00	0.00	515.80	0.00	0.00	0.00	0.00	7303.28	0.00

KUMAR HEIGHTS VENTURE PRIVATE LIMITED
[Signature]
DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED
[Signature]
DIRECTOR



Note No. 2.7 Cash and cash equivalents

In ₹ Hundred

Particulars	as at 31/03/2024	as at 31/03/2023
Cash in Hand	46.50	47.77
Balances With Banks		
Balance With Scheduled Banks		
Current Account	615.77	2351.19
CENTRAL BANK OF INDIA	662.27	2398.41

Note No. 2.8 Other current assets

In ₹ Hundred

Particulars	as at 31/03/2024	as at 31/03/2023
DDI ATRIUM (CAPITAL WORK IN PROGRESS)	315705.50	212986.10
PREINCORPORATION EXPENSES	3000.00	3000.00
SECURITY DEPOSIT	627.00	627.00
	319332.50	215713.10

Note No. 2.9 Finance costs

In ₹ Hundred

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Interest Expenses	119.99	30.62
Bank Charges	119.99	30.02

Note No. 3.0 Depreciation and amortisation expense

In ₹ Hundred

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Depreciation & Amortisation		
Depreciation Tangible Assets	1890.82	515.80
	1890.82	515.80

Note No. 3.1 Other expenses

In ₹ Hundred

Particulars	For the Year Ended 31/03/2024	For the Year Ended 31/03/2023
Administrative and General Expenses		
Printing Stationery	100.00	62.50
Rent Rates And taxes	3600.00	3600.99
Auditors Remuneration		
Audit Fees	100.00	100.00
Electricity Expenses	666.93	60.00
Traveling Conveyance	436.74	0.00
Registration and filing Fees	327.47	14.63
Other Administrative and General Expenses	68.50	112.09
Other Expenses		
ROUND OFF	0.00	0.00
	5299.74	3969.18

In terms of our attached report of even date
for HANDEYA ASHOK & CO
CHARTERED ACCOUNTANTS
UDIP - 00126800

GEORGHANA SHARMA

(PARTNER)

(UIN NO. 401971)

PLACE: PUNE

DATE: 01/04/2024



For KUMAR HEIGHTS VENTURE PRIVATE LIMITED
KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

OM. PRAKASH

(DIRECTOR)

(UIN - 02450804)

[Signature]
DIRECTOR

HANDEO PATHAK

(DIRECTOR)

(UIN - 06510041)

KUMAR HEIGHTS VENTURE PRIVATE LIMITED
CIN : U70109HR2020PLC049428
CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2024

(in Lakhs)

Particular	31.03.2024
Cash Flows from Operating Activities	
Net Profit Before Tax and Extra Ordinary Items	7340.56
Adjustment For	
Depreciation	(850.83)
Foreign Exchange	
Gain or loss of Sale of Fixed Assets	
Gain or loss of Investment	
Finance Cost	(19.90)
Dividend Income	
Other adjustment of non-cash item	
Other adjustment to reconcile Profit	
Total Adjustment to Profit Loss (A)	2010.81
Adjustment For working Capital Change	
Adjustment for Increase/Decrease in Inventories	
Adjustment for Increase/Decrease in Trade Receivables	(103619.40)
Adjustment for Increase/Decrease in Other Current Assets	7674.33
Adjustment for Increase/Decrease in Trade Payable	(14937.23)
Adjustment for Increase/Decrease in other current Liabilities	
Adjustment for Provisions	3683.59
Total Adjustment For Working Capital (B)	8694.41
Total Adjustment to reconcile profit (A+B)	1616.15
Net Cash flow from (Used in) operation	
Dividend Received	
Interest received	(136.50)
Interest Paid	
Income Tax Paid-Refund	-1736.14
Net Cash flow from (Used in) operation before Extra Ordinary Items	
Proceeds from Extra Ordinary Items	
Payments for Extra Ordinary Item	1736.14
Net Cash flow From operating Activities	
Cash Flows from Investing Activities	
Proceeds from fixed Assets	
Proceeds from investment or Equity Instruments	
Purchase of Fixed Assets	
Purchase of Investments or Equity Instruments	
Interest received	
Dividends Received	
Cash Received from Sale of Interest in Joint Venture	
Cash Payment to acquire Interest in Joint Venture	
Cash Flow from become Control of subsidiaries	
Cash Payment for acquiring Control of subsidiaries	
Proceeds from Govt Grant	
Other Cash Flow (Outflow) Cash	
Net Cash flow from (Used in) Investing Activities before Extra Ordinary Items	
Proceeds from Extra Ordinary Items	
Payments for Extra Ordinary Item	
Net Cash flow from (Used in) Investing Activities	
Cash Flows from Financial Activities	
Proceeds from Issue Shares	
Proceeds from issuing Debenture/Bonds/Notes	
Repayment of Preference Share	

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

Repurchase of Debt	
Proceeds from other Equity Instruments	
Proceeds From Borrowing	
Repayment of Borrowing	
Dividend Paid	
Interest Paid	
Income Tax Paid/Refund	
Net Cash flow from (Used in) in Financial Activities before Extra Ordinary Items	
Proceeds from Extra Ordinary Items	
Payment for Extra Ordinary Item	
Net Cash flow from (Used in) in Financial Activities	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-1736.14
Effect of exchange rate change on cash and cash equivalents	
Net increase (decrease) in cash and cash equivalents	-1736.14
Cash and cash equivalents at beginning of period	2398.41
Cash and cash equivalents at end of period	662.27

in terms of the attached report of expenditure
for CHANAKYA ASHOK & CO
CHARTERED ACCOUNTANTS
FRN 1017680C

CA ARCHANA SHARMA

(PARTNER)
MEM NO-401991

PG. 5/11 PATNA
DATE: 04/09/2024



KUMAR HEIGHTS VENTURE PRIVATE LIMITED KUMAR HEIGHTS VENTURE PRIVATE LIMITED KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

OM PRAKASH

(DIRECTOR)

(DIN: 02450864)

[Signature]
DIRECTOR

RAMDEO PATHAK

(DIRECTOR)

(DIN: 00830744)

[PART IV]
BALANCE-SHEET ABSTRACT AND COMPANY'S GENERAL BUSINESS PROFILE
 (or in the case the first return at any time since the incorporation of the company)

Registration Details

Registration No	U70109BR20	State Code	03
	20PTC049428		
Balance Sheet date	31/03/2024		

ii. Capital raised during the year (amount Rs. thousands)

Public Issue	Nil	Rights Issue	Nil
Bonus Issue	Nil	Private Placement	Nil

iii. Position of mobilisation and deployment of funds (amount in Rs. Thousands)

Total liabilities	32,540.72	Total assets	32,540.72
-------------------	------------------	--------------	------------------

Equity and Liabilities

Paid-up capital	600.00	Reserves and surplus	(1,203.26)
Money against share warrants	Nil	Share application money pending allotment	Nil
Non-current Liabilities	Nil	Current Liabilities	33,143.99

Assets

Net fixed assets	541.25	Investments	Nil
Net current assets	31,999.48	Loans and advances	Nil
Other non current assets	Nil		

iv. Performance of company (amount in Rs. Thousands)

Turnover	Nil	Other Income	Nil
Total expenditure	731.06	Profit/loss before tax	(731.06)
Profit/loss after tax	(731.06)	Earning per share in Rs	Nil
Dividend rate %	Nil		

v. Generic names of three principal products/services of company (as per monetary terms)

Item Code No. (ITC Code)	99532119
Product description	CONSTRUCTION SERVICES

Item Code No. (ITC Code)	
Product description	

Item Code No. (ITC Code)	
Product description	



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
 DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
 DIRECTOR

Significant Accounting Policies and Additional Notes on Accounts for the year ended 31st March, 2024

A. Background of Entity

The company was incorporated on 01/12/2020 under the provisions of Companies Act, 2013. The company is engaged in Construction Activities.

B. Significant Accounting Policies

Basis of preparation

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). These financial statements have been prepared to comply in all material respects with the Accounting Standards notified by Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under the historical cost convention on an accrual basis and going concern basis. The accounting policies have been consistently applied by the company are consistent with those used in the previous year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

Tangible Fixed Assets

- Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and directly attributable cost of bringing the asset to its working condition for its intended use.

Intangible Fixed Assets:

Nil

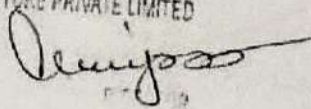
Depreciation and Amortisation:

- Depreciation on the fixed assets of Rs.189082.03/- is provided under written down value method as per the rates prescribed in the Companies Act, 2013

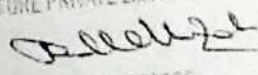
Investments:

Nil

KUMAR HEIGHTS VENTURE PRIVATE LIMITED



KUMAR HEIGHTS VENTURE PRIVATE LIMITED


DIRECTOR

Employee Benefits:

NIL

Inventories:

NIL

Borrowing Costs:

NIL

Revenue Recognition:

Revenue from Operations

Company has not carried out any commercial operations as all the project is on hold. So, no revenue generated during the year.

Taxation:

NIL

Earnings per share:

NIL

Provisions:

A provision is recognized when there exists a present obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to present value and are determined based on best estimates required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities:

Contingent Liabilities are not provided for and are separately shown by way of notes in the Schedule.

Cash and cash equivalent:

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short term deposits with banks with an original maturity of three months or less.

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

B. Additional disclosure on notes on Accounts

a. Title Deed of immovable Property not held in the name of Company.

This clause is not applicable to the Company.

b. Revaluation of Property, Plant and Equipment.

This Company has not revalued its Property, Plant and Equipment during the year.

c. Loans or advances granted to promoter, key managerial personnel in the nature of loans granted to related parties etc.

There has been no such case during the year.

d. Loans/advances taken by company from banks/financial institutions against security of Current Assets such as Cash Credit limit, Bank OD or such similar loans.

The company has not taken any such loans and advances.

e. Capital-work-in-progress.

Company has an ongoing project in the name of DDL ATRIUM in which Rs. 31570549.76 - has been incurred as on 31/03/2024.

f. Intangible Assets under Development

The Company is not having any intangible assets under development during the year.

g. Proceedings under Benami Act

No proceedings have been initiated or pending against the Company under Benami Act.

h. Declared Willful Defaulter

The Company has not been declared willful defaulter; hence this clause is not applicable to the Company.

i. Relationship with struck off Companies

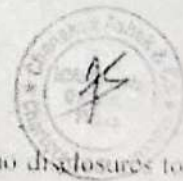
The Company does not have any relationship with the Struck off Companies.

j. Compliance with number of layers of companies.

Since the Company does not have any subsidiaries, this clause is not applicable.

k. Crypto Currency Transactions

Since the Company has not traded or invested cryptocurrency during the year, no disclosures to be made during the year.



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

C. Additional Information on Income and Expenditure Account for the year ended 31/03/2024

1. Value of Imports calculated on C.I.F Basis: NIL
2. Expenditure in Foreign Currency: NIL
3. Total Value of imported raw materials, spare parts and components consumed during the Financial Year: NIL
4. The amount remitted during the Year in Foreign Currency: NIL
5. Earning on Foreign Exchange: NIL
6. Accounting of undisclosed income: Nil
7. Corporate Social Responsibility (CSR): Section 135 of the Companies Act is not applicable to the Company.

D. Disclosures under Accounting Standards

1. Segment Reporting

- a. There is only one business segment i.e., Construction Services
- b. Company trades in local market only. There is no other geographical segment.

2. Deferred Tax: NIL

3. Related Party transactions

- a. No related party transactions in respect of key managerial personnel are entered
- b. Company has entered into transaction with any relative of key managerial/any other entity in which Directors are substantially interested.

S.No.	Name of the Party	Nature of Relationship	Nature of Transaction	Amount (Rs)
1.	Kumar Heights Private Limited	Common Ownership and Control	Unsecured Loan	2,98,84,000/-



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

1. GENERAL

1. No employee of the Company employed throughout the year or part of the year has received emoluments of Rs.60,00,000/- per annum or more or Rs. 5,00,000/- per month or more.
2. Retirement benefit: NIL.
3. Sundry Creditors and unsecured loans and advance are subject to confirmation.
4. No supplier has provided declaration of MSME.
5. Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year classification/disclosure.

In terms of our attached report of even date
For CHANAKYA ASHOK & CO
CHARTERED ACCOUNTANTS
FRN 912680C

Archana Sharma
ARCHANA SHARMA
(PARTNER)
MEM NO. 401921



For KUMAR HEIGHT VENTURE PRIVATE
LIMITED

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

Omi Prakash
OMI PRAKASH
(DIRECTOR)
(DIN:02450864)

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

Ram Deo Pande
RAM DEO PANDE
(DIRECTOR)
(DIN:06830244)

DATE: 01/09/2024
PLACE: PATNA

Financial Ratio of KUMAR HEIGHT VENTURE PRIVATE LIMITED					
S.N	Ratio	Formula	Current Year	Previous Year	%age Change
1	Current Ratio	Current Assets/Current Liabilities	NA	NA	NA
2	Return on Equity ratio	NPAT/Equity Shareholder's Fund	NA	NA	NA
3	Trade payables Turnover Ratio	Net Credit Purchases/Avg Trade Payables	NA	NA	NA
4	Inventory Turnover Ratio	Cost of Goods Sold/Avg Inventory	NA	NA	NA
5	Trade receivable Turnover Ratio	Net Credit Sales/Avg Trade Receivables	NA	NA	NA
6	Debt Service Coverage Ratio	PBTD/Total Int and Principal repayment	NA	NA	NA
7	Return on Capital Employed ratio	EBIT/ TA CL	NA	NA	NA
8	Net Capital Turnover Ratio	Revenue from Operations/Net Assets	NA	NA	NA
9	Net profit Ratio	Net Profit/Sales	NA	NA	NA
10	Return on Investment Ratio	Income generated from Investment funds/Invested fund	NA	NA	NA

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR





KUMAR HEIGHTS VENTURE PRIVATE LIMITED

KUMAR HEIGHTS VENTURE PRIVATE LIMITED
206, HEM PLAZA, FRASER ROAD, PATNA, Patna - 800001 Bihar
Phone : 919570095801, E-Mail : kumarheights.venturepvtltd@gmail.com
CIN : U70109BR2020PTC049428

List of Share / Debenture Holders as on 31/03/2024

Equity Share @100 Each

SN	Ledger Folio	Name	Address	Type of Share/Debenture	Number of Shares/Debentures	Nominal Amount
1		RAM DEO PATHAK	ROAD 40 SHAKTI KENDRA ROAD NEAR RAILWAY LINE - DHIRACHAK ANISHABAD PATNA PATNA Bihar 800002 INDIA	Equity	2000	200000
2		OM PRAKASH	302, HEM PLAZA FRASER ROAD, PATNA Bihar 800001 INDIA	Equity	2000	200000
3		JAY PRAKASH	99/A, PATLIPUTRA COLONY PATNA PATNA PATNA Bihar 800013 INDIA	Equity	2000	200000
		Total		Equity	6000	600000

For KUMAR HEIGHTS VENTURE PRIVATE LIMITED
KUMAR HEIGHTS VENTURE PRIVATE LIMITED

RAMDEO PATHAK
DIRECTOR
DIN:06830244


DIRECTOR



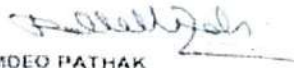
KUMAR HEIGHTS VENTURE PRIVATE LIMITED

KUMAR HEIGHTS VENTURE PRIVATE LIMITED
206, HEM PLAZA, FRASER ROAD, PATNA, Patna - 800001 Bihar
Phone : 919570095801, E-Mail : kumarheights.venturepvtltd@gmail.com
CIN : U70109BR2020PTC049428

List of Directors as on 31/03/2024

SN	DIN	Name	Address	Designation	Date of Appointment
1	03448714	JAY PRAKASH	S/O SRI ASHOK KUMAR SINGH 99/A, PATLIPUTRA COLONY, PATNA BIHAR, PATNA, Bihar, 800013, INDIA	Director	01/12/2020
2	024501954	OM PRAKASH	S/O ASHOK KUMAR SINGH 99 PATLIPUTRA COLONY, PATLIPUTRA PATNA, PATNA, Bihar, 800013, INDIA	Director	24/06/2022
3	06830244	RAMDEO PATHAK	road no-40 shakti kendra road near railway line dhiraachak anahabad patna, patna Bihar, 800002, INDIA	Director	01/07/2024

For KUMAR HEIGHTS VENTURE PRIVATE LIMITED


RAMDEO PATHAK
DIRECTOR
DIN:06830244