

KUMAR BUILDCON PRIVATE LIMITED

Balance sheet as at 31st March, 2025

(All amounts in Lakh, unless stated otherwise)

	Note	As at 31 March 2025	As at 31 March 2024
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2	500.00	500.00
Reserves and surplus	3	3624.75	2970.54
		4124.75	3470.54
Share application money pending allotment			
		-	-
Non-current liabilities			
Long Term Borrowings	4	924.66	253.97
Deferred tax liabilities (Net)	5	-	-
Long-term provisions		-	-
Other non-current liabilities		-	-
		924.66	253.97
Current liabilities			
Short Term Borrowings	6	238.08	248.76
Trade payables	7		
- dues to micro and small enterprises		11.81	-
- dues to other than micro and small enterprises		288.40	23.16
Other current liabilities	8	472.45	557.62
Short-term provisions	9	322.31	144.48
		1333.06	974.03
TOTAL EQUITY AND LIABILITIES		6382.47	4698.54
ASSETS			
Non-current assets			
Property, plant and equipment			
Tangible assets	10	321.87	171.32
Intangible assets		-	-
Capital Work in progress		749.65	747.94
Intangible Assets under Development		-	-
Deferred Tax Assets (Net)	5	9.89	9.07
Long-term loans and advances	11	22.58	20.93
Non-current investments		-	-
Other long term assets		-	-
		1103.99	949.26
Current assets			
Current investment		-	-
Inventories	12	3631.00	2615.12
Trade receivables	13	297.13	275.46
Cash and cash equivalents	14	222.30	13.02
Short-term loans and advances	15	190.00	209.85
Other current assets	16	938.05	635.83
		5278.48	3749.28
TOTAL ASSETS		6382.47	4698.54

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
Partner
Membership No.: 079292



For and on behalf of Board of directors of
KUMAR BUILDCON PRIVATE LIMITED
CIN:-U74200BR1987PTC002803
For Kumar Buildcon (P) Ltd.

Narendra Kumar
Director
DIN:-01746552

For Kumar Buildcon (P) Ltd.
Punita Kumar
Director
DIN:-01003142

Place: Patna
Date: 03-09-2025

Place: Patna
Date: 03-09-2025

Place: Patna
Date: 03-09-2025

KUMAR BUILDCON PRIVATE LIMITED

(All amounts in Lakh, unless stated otherwise)

2. Share capital	As at 31 March 2025	As at 31 March 2024
Authorised		
5,00,000 (March 31,2024: 5,00,000) equity shares of INR 100 each	500.00	500.00
	500.00	500.00
Issued, subscribed and fully paid-up		
5000 (March 31,2024: 5000) equity shares of INR 100 each fully called and paid for	5.00	5.00
495000 (March 31,2024: 495000) equity shares of INR 100 each fully called and pa	495.00	495.00
	500.00	500.00

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

Particulars	As at 31 March 2025		As at 31 March 2024	
	Number of shares	Amount	Number of shares	Amount
Equity Shares:-				
Outstanding at the beginning of the year	4,95,000	495.00	4,95,000	495.00
Bonus shares issued during the year	5,000	5.00	5,000	5.00
Issued during the year				
Outstanding at the end of the year	5,00,000	500.00	5,00,000	500.00

KUMAR BUILDCON PRIVATE LIMITED

(All amounts in Lakh, unless stated otherwise)

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

Particulars	As at 31st March,2025		As at 31st March,2024	
(i)Equity Share (Rs. 100/- each) issued as fully paid up for cash holding pattern as on	Number of shares	% of total shares in the class	Number of shares	% of total shares in the class
Equity Shares:-				
Punita Kumar- Director	2,500	50.00%	2,500	50%
Narendra Kumar- Director	2,500	50.00%	2,500	50%
	5,000		5,000.00	
Particulars	As at 31st March,2025		As at 31st March,2024	
(ii)Equity Share (Rs. 100/- each) issued as fully paid up for cash holding pattern as on	Number of shares	% of total shares in the class	Number of shares	% of total shares in the class
Equity Shares:-				
Punita Kumar- Director	2,47,500	50.00%	2,47,500	50%
Narendra Kumar- Director	2,47,500	50.00%	2,47,500	50%
	4,95,000	100.00	4,95,000	100

(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

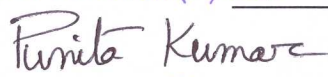
(All amounts in Lakh, unless stated otherwise)

3. Reserves and surplus	As at 31 March 2025	As at 31 March 2024
Surplus in the statement of profit and loss		
At the beginning of the year	2963.93	2437.94
Add: Net profit from statement of Profit & Loss	654.21	525.98
Sub -Total	3618.14	2963.93
General Reserve		
As per last Balance Sheet	6.62	6.62
Add: Transferred from surplus		
Sub -Total	6.62	6.62
Total	3624.75	2970.54

For Kumar Buildcon (P) Ltd.


 Director

For Kumar Buildcon (P) Ltd.


 Director


4. Long Term Borrowings

Term Loan
Unsecured:
Loans and advances from related parties

4.1 Classification of Long term borrowings:

(A)	Secured Loan	During the year Date Availed	Amount	Balance outstanding as on 31/03/2025	Balance outstanding, as on 31/03/2024	Rate of interest	Repayment Period	Nature of Security	Guarantee By
i)	Axis Bank	05.04.2025	1117.98	1015.28	.00	10.50	59 Month	Company' Assets	Director
ii)	Bank of Baroda	26.06.2020	53.90	.00	4.50	8.85	8 Month	as well as director personal property	Director
iii)	IDBI Term Loan	28.09.2017	500.00	.00	319.14	9.46	180 Month	Company' Assets	Director
				<u>1015.29</u>	<u>323.64</u>				

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

(A)	Secured Loan	Balance outstanding as on 31/03/2025	Next 12 month	Balance outstanding as on 31/03/2024	Next 12 month
i)	Axis Bank	1015.28	90.63	-	-
ii)	Bank of Baroda	.00	-	4.50	4.50
iii)	IDBI Term Loan	-	-	319.14	65.17
		<u>1015.29</u>	<u>90.63</u>	<u>323.64</u>	<u>69.67</u>

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, 2025	As at March 31, 2024
9.07	9.16
.82	-.10
<u>9.89</u>	<u>9.07</u>

6. Short Term Borrowing

Loan Repayable on Demand

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

238.08	248.76
<u>238.08</u>	<u>248.76</u>

6.1 Classification of Short term borrowings:

(A)	Secured Loan	During the year Date Last renewal Limit	Balance outstanding as on 31/03/2025	Balance outstanding, as on 31/03/2024	Rate of interest	Repayment Period	Nature of Security	Guarantee By
i)	Bank of Baroda	31.10.2024	300.00	248.76	11.50%	on Demand	40% primary security is from Residential & Commercial Property	Personal Guarantee of Directors

For Kumar Buildcon (P) Ltd.

Nanda Kumar
Director

For Kumar Buildcon (P) Ltd.

Punit Kumar
Director



	As at 31 March 2025	As at March 31, 2024
7. Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	11.81	8.30
Total outstanding dues of creditors other than micro enterprises and small		
0-1 year	281.86	8.90
1-3 year	6.54	5.97
2-3 year	-	-
	300.21	23.16

	As at 31 March 2025	As at 31 March 2024
8. Other current liabilities		
Current maturities of long term borrowing	90.63	69.67
Audit fees payable	.97	.97
Statutory Dues Payable	7.37	3.95
Rent payable	.65	3.37
Security Deposit Payable	150.42	149.93
Expenses Payable	60.03	67.22
Advance against N.P.Centre	1.03	1.03
Advance against Umang Place [Refer Note 8.1]	1.20	125.20
Sanjeev Kr Singh	-	2.15
Vivek kr Singh	-	1.90
Advance from Customer [Refer Note 8.2]		
Kumars Dharfari Enclave	-	112.22
Shingheswaram Project		
Aranya Kulhariya Complex	-	20.00
Advance for Flat at Sundram Apartment	84.37	-
Advance for Flat Kumar Capital Green	27.67	-
Advance for Flat/office/shop Ara	46.12	-
Adv. For Flat/Off/Shop (Kumars Dharfari Block A)	2.00	-
	472.45	557.62

Note 8.1: 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 8.2 : Advance from customer pertains to amount received against sale of flats,shops and offices in various projects.

Note 8.3 : these balances pertain to amounts payable or obligations arising from transactions of the current or previous financial years that have not yet been reconciled, verified, or settled in the books of accounts.

	As at 31 March 2025	As at 31 March 2024
9. Short Term Provision		
Provision for employee benefit		
Salary & wages payable	9.66	5.35
Bonus payable	12.89	8.09
	22.56	13.44
Provision for Taxation		
As per last balance Sheet	131.04	.00
Add: During the year provision Made	168.71	131.04
	322.31	144.48

For Kumar Buildcon (P) Ltd.

[Signature]
Director

For Kumar Buildcon (P) Ltd.

[Signature]
Director



KUMAR BUILDCON PRIVATE LIMITED

Notes forming part of the Balance Sheet as at March 31, 2025

Note 10 : Fixed Assets
For the year ended 31st March 2025

Assets	Gross Block			Depreciation				Net Block As at 31.03.2025	Net Block As at 31.03.2024
	At cost or Book value as at 31.03.2024	Additions during the year ended 31.03.2025	Sold/transferred during the year ended 31.03.2025	As on 31.03.2025	Depreciation for the year	Amount adjusted with Retained Earning	Total Depreciation up to 31.03.2025		
Particulars									
Land & Building	241.24	.00	4.12	237.12	6.58	-	87.19	149.93	159.71
Plant and Machinery	45.30	189.12	-	234.42	29.72	-	.00	167.97	8.56
Furniture & Fixture	22.88	.04	-	22.92	.39	-	.00	1.22	1.57
Office Equipment	1.57	.14	-	1.71	.11	-	.00	.26	.22
Computer	8.08	2.29	-	10.37	.76	-	.00	1.75	.22
Motor Car	53.49	.00	-	53.49	.28	-	.00	.74	1.03
Capital Work in Progress at Dumaria Estate	747.94	1.71	-	749.65	.00	-	.00	749.65	747.94
Total	1120.50	193.31	4.12	1309.69	37.84	-	238.16	1071.52	919.26
Previous Year	1076.24	44.25	-	1120.50	9.56	-	201.24	919.26	884.64

For Kumar Buildcon (P) Ltd.

Nanda Kumar
Director

For Kumar Buildcon (P) Ltd.

Punit Kumar
Director



11. Long Term loans and advance (Unsecured considered good)		As at 31 March 2025	As at 31 March 2024
(a) security deposit			
Security deposit with BSEB		.16	.16
Security deposit with P & T		.11	.11
Security deposit with Dumaria Estate Enterprises (P) Ltd.		.00	.00
Security deposit for different projects		6.83	6.83
Security deposit with fire		15.48	13.83
		22.58	20.93
12. Inventories		As at 31 March 2025	As at 31 March 2024
(A) (valued at COST or market PRICE whichever is lower and as certified by the management)			
Work in Progresss			
Ranipur Patna city [Refer Note - 15A]		5.28	5.20
Danapur Project [Refer Note 15B]		13.70	13.70
Aakashdeep [Refer Note 15D]		267.83	267.83
J B Enclave [Refer Note 15E]		379.92	281.45
Sundram Apartment [Refer Note 15F]		442.33	110.53
Yugal Kishore Complex Complex [Refer Note 15H]		591.35	591.35
Kumar Capitral Green [Refer 15J]		1407.82	390.11
Dhaneshwari Apartment [Refer Note 15K]		233.77	197.44
Kumar Sachindra [Refer Note 15M]		75.14	75.03
Rajendra Nagar [Refer Note 15N]		11.47	5.10
East End Hights (RBI) [Refer Note 15P]		65.49	55.28
		3494.10	1993.01
(B) (valued at COST or market PRICE whichever is lower and as certified by the management)			
Completed Project			
Kumar Dharfari Enclave [Refer Note 15C]		512.31	734.29
Aranya Kulaharia Complex [Refer Note 15H]		114.10	238.77
Brahamlok Apratment [Refer Note 15K]		.00	.00
		626.41	973.06
Less :- Inventory transfer to Cost of Good Sold			
Kumar Dharfari Enclave		489.51	226.29
Aranya Kulaharia Complex		.00	124.66
		489.51	350.95
Total		3631.00	2615.12
Note 12 A : Details of expenditure at Ranipur Patna City			
Opening balance as per last account		5.20	5.11
Electricity Charge (Ranipur)		.08	.03
Electricity Charge (Mircha Mirchi Road)		.00	.06
		5.28	5.20
Note 12 B : Details of expenditure over Danapur Project			
Opening balance as per last account		13.70	13.31
Finance Cost Danapur		.00	.39
		13.70	13.70

For Kumar Buildcon (P) Ltd.

For Kumar Buildcon (P) Ltd.



Nandu K
Director

Punita Kumar
Director

Note 12 C : Details of expenditure over Kumar Dharfari Enclave

Opening balance as per last account	.00	683.41
Electricity Charge	.00	.00
Finance cost	.00	18.97
Miscellaneous Expenses	.00	.00
Site Staff Salary	.00	20.58
Purchase of H/w & Electronics Goods	.16	1.17
Purchase of Misc. building Material	.00	.00
Purchase of Invertor & Battery	.00	.00
Purchase of fire fighting goods	.00	.00
Purchase of Decorative	.00	.00
Purchase of Grill/gate/shutter (Muz)	.00	.38
GST Reimbursement Fee	.00	.00
Purchase of Paints (KDE)	.00	1.71
Purchase of Sanitary Goods (KDE)	.00	.06
Provision of Retention Money For 5 Years Maintenance	.00	.00
Staff welfare	.00	.26
Vehicle Running Expenses	.00	.00
PF exempted salary at muzaffarpur	.00	.00
Maintainance contract	.00	.00
Machine Running Expenses	.00	.10
Purchase of Bricks	.00	.35
Purchase of CCTV Camera	.00	.33
Purchase of DG Set	.00	5.30
Purchase of Tiles	.00	.07
Repair & Maintainance	.00	1.37
Security Charges	.00	.24
Expenditure Shift to Provision at Kumar Dharfari	-.16	
	<u>.00</u>	<u>734.29</u>

Note 12 D : Details of expenditure over Aakashdeep Project

Opening balance as per last account	267.83	256.10
Purchase of Cement	.00	.00
PF Exempted casual salary		2.67
Purchase of H/w & Electronics Goods		.00
Purchase of Sand		.00
Purchase of Tiles		.00
Finance Cost (AkashDeep)		7.47
Machine Running Expenses		1.58
Architect Fee (Akashdeep)	.00	.00
	<u>267.83</u>	<u>267.83</u>

For Kumar Buildcon (P) Ltd.

Namoh Singh
Director

For Kumar Buildcon (P) Ltd.

Punita Kumar
Director



Note 12 E : Details of expenditure over Transport Nagar

Opening balance as per last account	281.45	78.25
Architect fee	2.00	1.00
Boring installation	.00	.00
Purchase of hardware goods	4.93	3.81
Purchase of sanitary goods	4.33	.24
RERA Registration fees	.08	.14
Labour cess	.00	8.42
Land Tax	.00	.00
Loading & Unloading	.00	.01
Machine Running Expensese	.00	2.09
Purchase of shuttering Goods	.73	2.92
Stamp & Building fee	.00	.00
Electricity Charges (Transport Nagar)	.12	.37
Piling Foundatation Work (Transport Nagar)	.00	.00
Printing and Stationery (Transport Nagar)	.03	.02
Purchase of Cement (Transport Nagar)	5.07	24.50
Purchase of Iron (Transport Nagar)	4.04	58.08
Purchase of Sand (Transport Nagar)	10.60	3.47
Purchase of Stone Chips (Transport Nagar)	8.23	23.60
Purchase of Door & Choukhat J B Enclave	4.67	5.71
Purchase of Grill Shutter	3.85	.25
Purchase of Lift	2.22	
Purchase of Tiles/Granites	5.84	
Salary & Wages (Transport Nager)	18.15	54.13
Purchase of Bricks (Transport Nagar)	15.55	1.58
Purchase of Paints (Transport Nagar)	.98	
Purchase of Wall Putty (Transport Nagar)	.62	
Finance cost (Transport Nagar)	.00	7.22
Building Fee (Transport Nagar)	.00	.00
Freight on Material (Transport Nagar)	.00	.00
Site Expenses	-.03	2.57
Shelter Fund	.00	3.05
Finance Cost JB Enclave	6.46	.00
	379.92	281.45

Note 12 F : Details of expenditure over Makhdumpur Digha Project

Opening balance as per last account	110.53	36.25
Architect Fee (Makhdumpur Digha)	1.92	2.36
Building Fee Fire (Makhdempur Digha)	.00	21.92
Finance Cost	21.39	2.82
Infrastructure Development Fee	.00	16.10
Labour cess	.00	3.22
Non Refundable security	.00	4.50
Salary and wages	.00	18.12
Shelter fund Sundram apartment	.00	4.31
Soil Testing	.00	.34
Machine Running Expenses	.22	.60
Paid For Excess area	15.49	.00
Advertising Expenses	1.50	.00
Electric Charges	.54	.00
Ground Water Charges	.10	.00
Purchase of Boring Installation	1.24	.00
Purchase of Cement (Sundram Apartment)	27.58	.00
Purchase of Diesel (Sundaram Apartment)	1.27	.00
Purchase of Grill /gate /shutter (Sundram Apt.)	.45	.00
Purchase of H/W & Electrical Goods(Sundaram Appart	2.34	.00
Purchase of Iron (Sundram)	125.65	.00
Purchase of RMC Concrete (Sundram Apartment)	40.45	.00
Purchase of Sand (Sundra Apartment)	9.27	.00

For Kumar Buildcon (P) Ltd.

Nandh Kumar
Director

For Kumar Buildcon (P) Ltd.

Punita Kumar
Director



Purchase of Sanitary Goods (Sundram)	1.25	.00
Purchase of Shuttering Goods(Sundaram)	.38	.00
Purchase of Stone Chips(Sundram)	25.96	.00
Purchase of Water Proof Chemicals (Sundram)	.56	.00
Salary & Wages (Sundaram Appartment)	51.11	.00
Security Guard Charge (Sundram)	3.02	.00
Site Expenses Sundram Apartment	.10	.00
	<u>442.33</u>	<u>110.53</u>

Note 12 G : Details of expenditure over Aranya Kulharia Complex

Opening balance as per last account	.00	213.48
Finance Cost	.00	.54
Labour Welfare	.00	.38
Building Insurance	.00	.41
Machine Repairing & Maintenance	.00	.00
Machine Running Expenses	.00	.11
Purchase of Paint	.00	.17
Purchase of DG Set	.00	5.70
Provision of Retention money for 5 year mentenance	.00	.00
Prakash acharya	.00	.00
Purchase of Bricks	.00	.00
Purchase of Cement	.00	.00
Purchase of H/w & Elect. Goods	.00	1.77
Purchase of CCTV	.10	1.34
Purchase of sanitary Goods	.00	.03
Purchase of Grill Gates & Shutter	.00	3.40
Salary & Wages	.00	1.34
Machine Running Exp	.00	.00
Electricity Charge Ara	.40	.22
Purchase of Lift	.00	.00
Lift Maintainance	.00	.71
Purchase of Tiles (Ara)	3.00	1.77
Purchase of UPVC Window	.00	.00
Purchase of Sand (Ara)	.00	.00
Purchase of Water Proofing	.00	.12
Purchase of Granite	.00	.00
Tabsuma Ara	.00	.33
Salary & wages	.00	6.61
Brokerage & commisison	.00	.25
Advertising expenses	.00	.09
Purchase of Decorative item	.00	.00
Purchase of Firefighting	.95	.00
Purchase of door chaukhat	.00	.00
Paid to Land Owner Against Access Area (Aranya)	.00	.00
PF EXAMPATED CASUAL LABOUR (A/P)	.00	.00
PF Exampsted Salary (Aranya)	.00	.00
Purchase Of Ara Project	.00	.00
Purchase of Stone Chips	.00	.00
Purchase of Battery	.00	.00
Expenditure Shift to Provision at Aranya Complex	-4.45	.00
	<u>.00</u>	<u>238.77</u>

For Kumar Buildcon (P) Ltd.

Nandu
Director

For Kumar Buildcon (P) Ltd.

Purib Kumar
Director



Note 12 H : Details of expenditure over Yugal Kishore Complex Complex

Opening	591.35	570.72
Architect Fee (Juran Chapra)	.00	.00
Finance Cost (Juran Chhapra)	.00	.00
Machine Running Exp (Juran Chhapra)	.00	3.70
Purchase of Bricks (Juran Chhapra)	.00	.00
Purchase of Cement (Juran Chhapra)	.00	.00
Purchase of H/w & Electrical Goods (Juran Chapra)	.00	.00
Rent Paid to Juran Chapra Project	.00	.00
Salary & Wages (Juran Chhapra)	.00	.00
Purchase of Sand (Juran Chhapra)	.00	.00
Electricity Charges	.00	.00
Purchase of door & chowkhat	.00	.00
Purchase of Lift	.00	4.45
Purchase of paints	.00	.00
Purchase of sanitary	.00	-1.17
Purchase of stone chips	.00	.00
Purchase of waterproof chemicals	.00	.19
Brokerage and Commission (Juran Chapra)	.00	.00
Fendermax Work (Juran Chapra)	.00	.00
Fright on Material (Juran Chapra)	.00	.00
Purchase of Cinder (Juran)	.00	.00
Purchase of Fire Fighting (Juran)	.00	4.85
Purchase of Grill/Gete/Shutter (Juran Chapra)	.00	.00
Purchase of Iron (Juran Chapra)	.00	.00
Purchase of Tiles (Juran Chhapra)	.00	.00
Purchase of Upvc (Juran Chhapra)	.00	.00
STP Equipment Installation Charge	.00	.00
Freight on material (Juran Chapra)	.00	.00
Babli Devi	.00	
GST Paid on Capitalised Property Yugal Kishor Compl	.00	8.61
	591.35	591.35

Note 12 I : Details of expenditure over United Paper Board

Opening	390.11	75.62
Electricity Charge (United Paper Mill)	9.06	.44
Stamp & court fee	1.83	5.98
Non-Refundable Amount paid to Land owner	.00	.00
Finance Cost (United Paper)	64.22	10.72
Miscellaneous Expenses	1.11	.00
Vehicle Running expenses	26.00	.00
Salary & Wages	75.01	9.98
Environmental clearance fee (United Paper)	8.96	2.95
Boring Installation (United Paper Board)	202.62	.00
Purchase of H/W & Elect. Goods (Patliputra)	23.53	.02
Purchase of Stone Chips (Patliputra)	120.63	.00
Vastu Consultant Fee (Atal Path)	.29	.00
Machine Running Expenses	8.57	2.27
Approval Fees fire Department	.00	1.09
Building Fee	.00	121.95
Fire Approval charges	.00	.71
Infrastrustre Development fee	.00	125.63
Labour cess	.00	25.13
Printing & Stationery	.61	.21
Purchase of Paints (Patliputra)	.05	.17
Purchase of Sands (Patliputra)	56.15	5.99
Purchase of cements (Patliputra)	126.11	.00
Site Expenses	2.06	.15
Soil Testing	.00	1.10
Purchase of Diesel (Patliputra)	43.47	.00
Architect Fee	3.08	.00



For Kumar Buildcon (P) Ltd.

Wanda
Director

For Kumar Buildcon (P) Ltd.

Purush Kumar
Director

Business Promotion	.10	.00
Lab testing expenses	.57	.00
Ground Water Charges	.10	.00
Medical expenses	.00	.00
Mining expenses	3.80	.00
Advertisement expenses	24.37	.00
Purchase of AC	.68	.00
Purchase of Grill , Gate, Shutter- Capital Green	1.85	.00
Purchase of Iron	178.76	.00
Purchase of Ready mix	.73	.00
Purchase of Safty Tools (Kumar Capital)	2.65	.00
Purchase of Sainitary (Kumar Capital)	3.80	.00
Purchase of Security (Kumar Capital)	3.62	.00
Purchase of Tiles (Kumar Capital)	.66	.00
Purchase of Water proof (Kumar Capital)	20.65	.00
Staff Welfare	.80	.00
Transportation on Material	.86	.00
Travelling expenses	.37	.00
	1407.82	390.11

Note 12 J : Details of expenditure over Brahmlok Apartment

Opening	.00	.00
Brokerage & Commission (Gola Road)	.00	.00
Building Fee (Gola Road)	.00	.00
Finance Cost (Gola Road)	.00	.00
Architect Fees	.00	.00
Electricity Charge	.00	.00
Machine Running Exp	.00	.00
Purchase of Cement	.00	.00
Purchase of Sand	.00	.00
Purchase of Gril/Gate/Sutter(Brahmlok Appt)	.00	.00
Purchase of H/w & Elect (Gola Road)	.00	.00
Purchase of Bricks	.00	.00
Purchase of Door & Chowkhat	.00	.00
Purchase of Iron (Brahmlok Apartment)	.00	.00
Purchase of Sanitary Goods (Braham Apartment)	.00	.00
Purchase of Stone Chips (Gola Road)	.00	.00
Salary & Wages (Brahmlok Appt)	.00	.00
Salary & Wages (Gola Road)	.00	.00
Purchase of Tiles	.00	.00
Purchase of Granite (Brahmlok)	.00	.00
Staff welfare (Brahmlok)	.00	.00
Purchase of white cement wall putty	.00	.00
Purchase of water proofing gola Road	.00	.00
Purchase of UPVC	.00	.00
Purchase of Paints	.00	.00
Purchase of Firefighting	.00	.00
Purchase of AC	.00	.00
Purchase of DG Set	.00	.00
Misc Expenses	.00	.00
Freight & cartage gola road	.00	.00
Purchase of Lift	.00	.00
Building Complation Charge (Brahmlok)	.00	.00
Expenditure Over Transformer Installation	.00	.00
Security Charge (Gola Road)	.00	.00
Transformer Installation Charge (Brahmlok)	.00	.00
Purchase of CCTV Camara (Gola Road)	.00	.00
PF Exampted Casual Salary (Brahmlok)	.00	.00
Provision of Retention money for 5 year maintenance	.00	.00
Maintainance contract	.00	.00
Repair and Maintainance	.00	.00



For Kumar Buildcon (P) Ltd.

[Signature]
Director

For Kumar Buildcon (P) Ltd.

[Signature]
Director

	<u>.00</u>	<u>.00</u>
Note 12 K : Details of expenditure over Dhaneshwari Apartment		
Opening	197.44	111.64
Purchase of Bricks (Dhaneshwari Apartment)	.68	8.81
Machine Running expenses	.00	1.09
Electricity charges	.47	.27
Freight	.00	.04
Finance Cost	.87	4.22
Salary and Wages (Dhaneshwari Apartment)	18.22	24.43
Purchase of Iron (Dhaneshwari Apartment)	.65	.00
Purchase of Stone chips (Dhaneshwari Apartment)	2.20	6.76
Purchase of fire fighting (Dhaneshwari Apartment)	1.71	.00
Purchase of Tiles (Dhaneshwari Apartment)	4.61	3.52
Staff Welfare	.00	1.79
Purchase of Sanitary (Dhaneshwari Apartment)	.07	.92
Purchase of Shuttering (Dhaneshwari Apartment)	.00	1.37
Purchase of Grill Gate Shutter (Dhaneshwari Apartment)	1.22	
Purchase of Paint (Dhaneshwari Apartment)	.97	.28
Purchase of Cement (Dhaneshwari Apartment)	.82	2.87
Purchase of Sand (Dhaneshwari Apartment)	.00	1.52
Purchase of Door & Choukhat (Dhaneshwari Apartment)	.27	2.63
Purchase of Hardware & Electrical item (Dhaneshwari Apartment)	1.24	4.13
Purchase of Lift (Dhaneshwari Apartment)	2.35	21.15
	<u>233.77</u>	<u>197.44</u>

Note 12 L : Details of expenditure over Dumariya Estate

Opening	.00	.00
Boring Installation (D/Estate)	.00	.00
Building Insurance Dumaria	.00	1.77
Electricity Charges (D/Estate)	.00	.00
Finance Cost (D/Estate)	.00	.99
Freight on Material (Dumaria)	.00	.00
Printing Stationery (D. Estat)	.00	.02
Purchase of Bricks (D. Estat)	.00	.00
Purchase of Cement (D.Estate)	.00	.00
Purchase of Chips (D.Estate)	.00	.00
Purchase of Firefiting Goods(Dumaria)	.00	16.85
Purchase of Glass (Dumaria)	.00	.00
Purchase of Grill/Gete/Shutter (D.Estate)	.00	.30
Purchase of Hardware (Dumaria)	.00	2.72
Purchase of Paint (Dumaria)	.00	2.20
Purchase of Sand (D.Estate)	.00	.23
Purchase of Sanitary Goods (Dumaria)	.00	.25
Purchase of Shuttring Goods (D.Estate)	.00	.00
Purchase of Tiles (D.Estate)	.00	.06
Purchase of Water Proffing (Dumaria)	.00	.00
Purchase of White Cement Putty (D.Estae)	.00	.17
Salaries & Wages (D.Estate)	.00	2.97
Purchase of Lift (Dumaria)	.00	9.08
Measurement Equipment Expenses	.00	.00
Fire Insurance (D.Estate)	.00	.32
	<u>.00</u>	<u>37.92</u>

Note 12 M : Details of expenditure over Kumar Sachindra

Opening	75.03	72.75
Stamp& court fee	.00	.00
Smt. Kalawati Gupta	.00	.00
Fire Department cost	.12	.00
Finance Cost	.00	2.27
	<u>75.14</u>	<u>75.03</u>

For Kumar Buildcon (P) Ltd.

Nanda Kumar
Director

For Kumar Buildcon (P) Ltd.

Punita Kumar
Director



Note 12 N : Details of expenditure over Rajendra Nagar

Opening	5.10	.00
Boring installation	.00	.81
Stamp & Court Fee	6.37	4.29
	<u>11.47</u>	<u>5.10</u>

Note 12 O : Details of expenditure over Ranjan Path

Opening	.00	.25
Building Fee (Ranjan Path)	.00	-.25
	<u>.00</u>	<u>.00</u>

Note 12 P : Details of expenditure over project RBI

Opening	55.28	
Environmental clearance fee (RBI Project)	.00	1.18
Finance Cost East End Hights	.00	1.57
Stamp & Court Fee (East End Hights)	.00	52.53
Building Fee	10.17	.00
Land Receipt	.04	.00
	<u>65.49</u>	<u>55.28</u>

13. Trade receivables

	As at 31 March 2025	As at 31 March 2024
Receivables outstanding for a period exceeding six months from the date they became due for payment		
- Unsecured, considered good	297.13	275.46
Other receivables		.00
'- Unsecured, considered doubtful		.00
Less : provision for doubtful debts	.00	.00
	.00	.00
- Unsecured, considered good	.00	.00
	<u>297.13</u>	<u>275.46</u>

Note-13.1 Trade receivable outstanding as on balance sheet date falls in 0-1 yr of age.

14. Cash & Cash Equivalents

	As at 31 March 2025	As at 31 March 2024
Cash on hand	6.83	10.04
Balance with banks:		
'Fixed deposit With Bank	86.82	
Balance in current account with Axis Bank Ltd.	5.84	.25
Balance in current account with Axis Bank Ltd.	25.51	.00
IDBI Bank Project Aranya	.00	.32
Balance in current account with IDBI Bank Ltd.	.00	.43
IDBI Current Account	.25	.00
Bank of Baroda Current Account	80.00	.00
IDBI Bank Capital green A/c	2.70	.00
IDBI Brahma Lok Apartment	.00	1.29
IDBI Bank J B Enclave C/a	.16	.10
IDBI Bank J B Enclave Rera A/c	.09	.10
IDBI Bank Sundram Apartment A/C	14.09	.50
	<u>222.30</u>	<u>13.02</u>

For Kumar Buildcon (P) Ltd.

Nandhu
Director

For Kumar Buildcon (P) Ltd.

Heinb Kumar
Director



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

Advance to Land Owner

Advance to Supplier

	As at 31 March 2025	As at 31 March 2024
Advance to Land Owner	176.80	195.86
Advance to Supplier	13.20	13.99
	190.00	209.85

16. Other current assets

Advance tax

TDS/Tcs Receivables

GST Appeal Fees

Advance to staff

N.P.Centre Owner Association

Service tax recoverable from land owner

10% of Income recognized on receipt basis

Advance for JV **(Note-19.1)**Recoverable from Bank of Baroda **(Note-19.2)**

Advance tax	189.80	86.02
TDS/Tcs Receivables	137.18	65.32
GST Appeal Fees	13.09	13.09
Advance to staff	5.37	7.26
N.P.Centre Owner Association	3.07	3.07
Service tax recoverable from land owner	19.36	19.36
10% of Income recognized on receipt basis	16.02	11.22
Advance for JV (Note-19.1)	546.56	422.87
Recoverable from Bank of Baroda (Note-19.2)	7.61	7.61
	938.05	635.83

Note-16.1 : 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. 468,84,742.00 (P.yr Rs 3,86,34,742/-) has been made till 31.03.2025. 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

Note-16.2 : 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.

Nandu Singh
Director

For Kumar Buildcon (P) Ltd.

Rishi Kumar
Director

