KAUSTUBH DEVELOPERS & BUILDERS PRIVATE LIMITED

SUPRABHAT BUILDING, CEAT COMPOUND, EXHIBITION ROAD, PATNA-800001

CIN U00359BR1995PTC006276

BALANCE SHEET AS ON 31ST MARCH, 2025

	PARTICULARS	Note No.	As at 31.03.2025 ₹ in Thousands	As at 31.03.2024 ₹ in Thousands
I.	**EQUITY AND LIABILITIES**			
1.	**Shareholders' funds**			
	(a) Share Capital	2	4,601.00	4,601.00
	(b) Reserves and Surplus	3	14,242.84	11,852.96
			18,843.84	**16,453.96**
2.	**Non- current liabilities**			
	(a) Long Term Borrowings	4	1,10,549.82	77,990.00
			1,10,549.82	**77,990.00**
3.	**Current Liabilities**			
	(a) Short term Borrowings	5	51,711.88	1,921.96
	(b) Trade Payables	6		
	(i) Total Outstanding Dues of MSME; and		0.00	0.00
	(ii) Total Outstanding Dues of Creditor Other than MSME		9,643.56	17,297.05
	(c) Other current liabilities	7	1,01,860.38	89,625.13
	(d) Short term provisions	8	1,475.33	1,802.80
			1,64,691.16	**1,10,646.94**
	TOTAL		**2,94,084.81**	**2,05,090.90**
II	**ASSETS**			
1.	**Non-current assets**			
	(a) Property, Plant & Equipment and Intangible Aseets			
	(i) Property, Plant & Equipment	9	8,449.63	12,615.07
	(b) Deferred tax assets (net)	10	804.54	273.44
	(c) Other Non Current Assets	11	743.44	703.95
			9,997.61	**13,592.46**
2.	**Current assets**			
	(a) Inventories	12	1,57,672.91	1,01,700.44
	(b) Work in Progress	13	78,077.84	0.00
	(c) Trade receivables	14	2.24	0.00
	(d) Cash and cash Equivalents	15	17,311.44	39,997.60
	(e) Short-term loans and advances	16	31,022.77	49,800.41
			2,84,087.21	**1,91,498.44**
	TOTAL		**2,94,084.81**	**2,05,090.90**
	Significant accounting policies and notes to accounts	1 to 37		

As per our report of even date
FOR,LODHA PATEL WADHWA & CO.
Chartered Accountants
(FRN- 006271C)

(SANJAY GOENKA)
Partner
M.No 074350
Place : Patna
Date : 24/09/2025
UDIN : 25074350BMIIDZ9641

LODHA PATEL WADHWA & CO. F.R.N. 006271C PATNA CHARTERED ACCOUNTANTS

For Kaustubh Developers & Builders Pvt. Ltd.
For and on behalf of the Board

Rani Agarwal
DIRECTOR
RANI AGARWAL
(Director)
DIN 09518598

For Kaustubh Developers & Builders Pvt. Ltd.
Rajiv Agarwal
DIRECTOR
RAJIV AGARWAL
(Director)
DIN 00186962

KAUSTUBH DEVELOPERS & BUILDERS PRIVATE LIMITED
SUPRABHAT BUILDING, CEAT COMPOUND, EXHIBITION ROAD, PATNA-800001
CIN U00359BR1995PTC006276

NOTES FORMING PART OF ACCOUNTS

NOTE `2'
Note 2" A" SHARE CAPITAL

Particulars	As at 31.03.2025	As at 31.03.2024
	₹ in Thousands	₹ in Thousands
Authorised		
5,00,00 (P.Yr 50000)Equity Shares of Rs. 100 each	5,000.00	5,000.00
Issued, Subscribed & Paid up		
46010 (P.Yr 46010)Equity Shares of Rs. 100 each	4,601.00	4,601.00
TOTAL	**4,601.00**	**4,601.00**

Note 2 "B" RECONCILIATION OF SHARE

Particulars	As at 31.03.2025	As at 31.03.2024
	₹ in Thousands	₹ in Thousands
Shares outstanding at the beginning of the year (46010 shares)	4,601.00	4,601.00
Shares Issued during the year	0.00	0.00
Shares bought back during the year	0.00	0.00
Shares outstanding at the end of the year(46010 shares)	4,601.00	4,601.00

The company has issued only one class of shares referred to as equity shares having nominal value of Rs. 100/-. The holders of equity shares are entitled to one vote per share

Note 2 "C" LIST OF SHARE HOLDERS HOLDING MORE THAN 5% SHARES IS SET OUT BELOW :

Name of Shareholder	As at 31.03.2025		As at 31.03.2024	
	No of Shares	No. of Shares &% of Holding	No of Shares	No. of Shares &% of Holding
SANKAR LAL AGARWAL	7000.00	15.21%	7,000.00	15.21%
RAJIV AGRAWAL	16500.00	35.86%	500.00	1.09%
RANI AGRAWAL	16510.00	35.88%	510.00	1.11%
SHOMIL AGRAWAL	3000.00	6.52%	-	-
SAKSHAM AGARWAL	3000.00	6.52%	-	-
RAHUL AGARWAL	-	0.00%	38,000.00	82.59%

Note 2 "D" LIST OF SHAREHOLDING OF PROMOTERS OF THE COMPANY IS SET OUT BELOW :

Name of Promoter	As at 31.03.2025		As at 31.03.2024		% Change During the
	No. of Shares	% of Holding	No. of Shares	% of Holding	
SANKAR LAL AGARWAL	7000.00	**15.21%**	7,000.00	**15.21%**	0.00%
RAJIV AGRAWAL	16500.00	**35.86%**	510.00	**1.11%**	34.75%
RANI AGRAWAL	16510.00	**35.88%**	500.00	**1.09%**	34.80%
SHOMIL AGRAWAL	3000.00	**6.52%**	-	-	6.52%
SAKSHAM AGARWAL	3000.00	**6.52%**	-	-	6.52%
RAHUL AGARWAL	-	-	38,000.00	**82.59%**	-82.59%

LODHA PATEL WADHWA & CO. CHARTERED ACCOUNTANTS F.R.N. 006271C PATNA

KAUSTUBH DEVELOPERS & BUILDERS PRIVATE LIMITED

SUPRABHAT BUILDING, CEAT COMPOUND, EXHIBITION ROAD, PATNA-800001

CIN U00359BR1995PTC006276

NOTES ON ACCOUNTS

NOTE – '1'

NOTES TO ACCOUNTS - Notes Annexed to & forming part of the Balance Sheet and Statement of Profit & Loss for the year ended on 31st March, 2025.

1. SIGNIFICANT ACCOUNTING POLICIES

I. Basis of Preparation:

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements **to comply with the Accounting Standards referred into in section 133 of Companies Act 2013 read with Companies (Accounting Standareds) Rules, 2021** and the relevant provisions of Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention.

II. Use of Estimates:

The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

III. Property, Plant and Equipment(Tangible Asset):

Property, Plant and Equipment are stated at cost. The cost of Property, Plant and Equipment includes acuisition and installation expenses incidental to acuisition like freight, erection, installation, vat and commissioning etc. are capitalized to the original cost of Fixed Assets.

IV. Depreciation:

Depreciation on Tangible Fixed Assets is provided on **Written DownValue (WDV)** basis using the rates arrived at based on the useful lives of the respective assets prescribed in Schedule II to the Companies Act, 2013, after retaining the residual value. Depreciation on amounts of additions to fixed assets during the year or on its disposal/ demolition/ destruction of fixed assets during the year is provided on pro-rata basis as per Schedule II.

No Depreciation has been charged on those fixed assets whose WDV comes to 5% of value of the fixed assets.

V. Provisions & Contingencies

- Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a results of past events and it is probable that there will be an outflow of resources.
- Contingent Liabilities are not recognised but are disclosed in the notes.
- Contingent Assets are neither recognised nor disclosed in the financial statements.

LODHA PATEL WADHWA & CO. F.R.N. 006271C PATNA CHARTERED ACCOUNTANTS

VI. Taxation:

Tax expense (tax savings) is the aggregate of current year tax and deferred tax charged (or credited) to the Profit & Loss Account of the year.

Current tax is determined as the amount of tax payable in respect of taxable income for the period. The expenses charged to Profit & Loss account is considering deferred tax impact for the timing difference between accounting income and taxable income. The differences that result between the profit offered for income taxes and the profit as per the financial statements are identified and thereafter a deferred tax asset or liability is recorded for timing difference, namely the differences that originate in one accounting period and reverse in another, based on the tax effect of the aggregate amount being considered. The tax effect is calculated on the accumulated timing differences at the end of an accounting period based on prevailing enacted or substantially enacted regulations.

VII-Revenue Recognition

Revenue from real estate projects – The company derives revenue from sale of constructed properties is recognised at a 'Point of Time', when the firm satisfies the performance obligations, which generally coincides with completion/ possession of the unit.

In case of joint development projects, wherein land owner provides land and the Firm acts as a developer and in lieu of land, the Firm has agreed to transfer certain percentage of constructed area, revenue is recognised in respect of Firm's share of constructed area to the extent of Firm's percentage share of the underlying real estate development project.

Interest income has been recognised on accural basis.

VIII-Inventories

Inventory comprises completed property for sale and property under construction (work-in-progress).

Land cost, construction cost, direct expenditure relating to construction activity during construction period is inventorised to the extent the expenditure is directly attributable to bring the asset to its working condition for its intended use. Costs incurred/items purchased specifically for projects are taken as consumed as and when incurred/ received

Completed unsold inventory is valued at lower of cost and net relisable value.

Work in progress is valued at lower of cost and net relisable value. Work-in-progress represents costs incurred in respect of unsold area of the real estate projects or costs incurred on projects where the revenue is yet to be recognised.

IX. Investment

Investment in unquoted Shares of group company has been valued at cost price.



Particular	As at 31.03.2025 ` in Thousands	As at 31.03.2024 ` in Thousands
NOTE `3'		
RESERVES AND SURPLUS		
Securities Premium Account		
Opening Balance	1,500.00	1,500.00
Add: Premium on Shares issued during the year	-	-
Closing Balance	**1,500.00**	**1,500.00**
Profit and Loss Account		
Opening Balance	10,352.96	5,846.58
Add: Profit During The Year	2,389.88	4,506.39
Closing Balance	12,742.84	10,352.96
	14,242.84	**11,852.96**
NOTE `4'		
LONG TERM BORROWINGS		
-Unsecured Loan from Directors & Relative		
Shomil Agrawal	4,000.00	4,000.00
Rajiv Agarwal	6,642.62	-
Rani Agarwal	2,600.00	-
-Unsecured Loan- Others		
Trade Wings India	-	15,000.00
L V Commercial Pvt. Ltd.	-	247.87
Dina Iron & Steel	-	5,000.00
Secured		
Vehicle Loan from Axis Bank -99622 (Secured against hypothication of Car)	7,071.14	8,312.58
Vehicle Loan from HDFC Bank (Secured against hypothication of Car)	413.03	841.12
Vehicle Loan from HDFC Bank (Kia Car Loan) (Secured against hypothication of Car)	587.79	821.94
SBI Term Loan-53105 [Secured by mortgage of commercial/Residential Land & Building on project Emerland Garden situated at Gosai Tola Mainpura Patna and Personal Guarantee of Directors] [Total sanction amount Rs 1500 Lacs, repayable in 1 quartely installments of Rs.300 Lacs starting from 01/07/2026 to 30/09/2026 and 3 quartely installment of Rs. 400 Laks from 01/10/2026 to 30/06/2027 from the end of morotoriam on 30/06/2026, Rate of Interest 11.90 % p.a. at time of sanction.]	89,235.24	43,766.49
	1,10,549.82	**77,990.00**
NOTE `5'		
SHORT TERM BORROWINGS		
Current Maturities of Long Term Borrowing		
Vehicle Loan from Axis Bank -99622	1,241.44	1,140.62
Vehicle Loan from HDFC Bank	516.29	567.80
Vehicle Loan from HDFC Bank (Kia Car Loan)	234.15	213.54
SBI OD A/C No 43856357708 The Company has availed working capital facilities from State Bank of India amounting to Rs.5.00 crore – Dropline Overdraft under ABL–SaralInterest at 10.15% p.a. (1.00% above EBLR). Limit reduces by Rs.0.07 Crores per month after moratoriumThe loans are repayable as per sanction terms and carry interest linked to SBI's EBLR.	49,720.00	0.00
	51,711.88	**1,921.96**
NOTE `6' **(Refer Note-25)**		
Trade Payables		
(i) Total Outstanding Dues of MSME; and	0.00	0.00
(ii) Total Oustanding Dues of Creditor other than MSME	9,643.56	17,297.05
	9,643.56	**17,297.05**

LODHA PATEL WADHWA & CO. F.R.N. 006271C PATNA CHARTERED ACCOUNTANTS

NOTE 7'		
OTHER CURRENT LIABILITIES		
Auditor's Remuneration Payable	40.00	44.50
Aura Construction	340.40	340.40
A Lohia & Associates	2.36	5.31
Cratus Park Infra LLP	4,076.52	1,946.14
Service Tax Payable (Job Work)	269.18	269.18
VAT Payable	601.05	601.05
GST Payable	475.15	1,227.00
TDS Payable	197.64	2,249.23
Kinderd Financial service Pvt. Ltd.	5.90	2.95
Cubictree Techonology Solution Pvt. Ltd.	5.90	5.90
Directors Remuneration Payable	996.97	276.97
Advance from Customers		
Ajay Kumar Agarwal	950.00	950.00
Anil Kumar Garg (Purnia)	1,092.50	950.00
Anita Agarwal	1,425.00	1,425.00
Abhishek Kumar	2,945.00	1,520.00
Abhishek Goenka	3,800.00	3,800.00
Anuva Goenka	0.00	1,900.00
Satish Khemani	1,852.50	1,852.50
Vedant Goyal/ Ekta Goyal	11,020.00	11,020.00
Monika Murarka	1,035.50	655.50
Neeraj Kr Dalania	4,370.00	3,800.00
Pallavi Goyal	0.00	475.00
Parmod Kumar Jaiswal	1,900.00	1,900.00
Parul Agarwal	1,995.00	1,995.00
Rahul Chopra	2,375.00	2,375.00
Rupesh Kumar Agarwal/Babul Jee	475.00	475.00
Anandi Prasad Agarwal	1,900.00	1,900.00
Babita Budia	6,100.00	5,082.50
Harish Agrawal	23,750.00	23,750.00
Subhash Modi	3,795.00	3,795.00
Shital Pd Nayak	475.00	475.00
Anil Kumar	1,900.00	1,900.00
Sumitra	4,275.00	4,275.00
Amit Sandeep Foods	2,500.00	2,500.00
Harilal Ventures Pvt. Ltd.	1,511.00	1,511.00
Sanjay Kumar Agarwal	1,425.00	1,425.00
Amit Kumar Dhandhania	950.00	950.00
Dr. A N Singh	5,797.85	0.00
Seema Poddar	5,234.96	0.00
	1,01,860.38	**89,625.13**

Particulars	**As at 31.03.2025** **₹ in Thousands**	**As at 31.03.2024** **₹ in Thousands**
NOTE `8'		
SHORT TERM PROVISIONS		
Other Provisions:		
Provision for Tax (AY 25-26)	1,475.33	-
Provision for Tax (AY 24-25)	-	1,802.80
	1,475.33	**1,802.80**

LODHA PATEL WADHWA & CO. CHARTERED ACCOUNTANTS F.R.N. 006271C PATNA

KAUSTUBH DEVELOPERS & BUILDERS PRIVATE LIMITED
SUPRABHAT BUILDING, CEAT COMPOUND, EXHIBITION ROAD, PATNA-800001
NOTES FORMING PART OF ACCOUNTS

NOTES "9"

Property, Plant & Equipment

DESCRIPTION	GROSS BLOCK			DEPRECIATION BLOCK			NET BLOCK	
	COST AS AT 01/04/2024	ADDITION/ TRANSFERS	COST AS AT 31/03/2025	AS AT 01/04/2024	ADDITIONS	AS AT 31/03/2025	AS AT 31/03/2025	AS AT 31/03/2024
1. COMPUTER	56.90	-	56.90	54.47	-	54.47	2.43	2.43
2. VECHILE	528.52	-	528.52	502.10	-	502.10	26.43	26.43
3. MOBILE	19.38	-	19.38	18.41	-	18.41	0.97	0.97
4. MOTOR CYCLE	19.00	-	19.00	18.05	-	18.05	0.95	0.95
5. INVERTER & BATTERY	15.90	-	15.90	15.10	-	15.10	0.80	0.80
6. WATER FILTER	6.70	-	6.70	6.36	-	6.36	0.34	0.34
7.LCD TV	10.80	-	10.80	10.26	-	10.26	0.54	0.54
8. CAR	15,618.02	-	15,618.02	3,035.40	4,165.44	7,200.84	8,417.18	12,582.63
Total Rs.	**16,275.22**	**0.00**	**16,275.22**	**3,660.15**	**4,165.44**	**7,825.59**	**8,449.63**	**12,615.07**
Previous Year Figure	**3,299.13**	**12,976.10**	**16,275.22**	**1,265.19**	**2,394.96**	**3,660.15**	**12,615.07**	**2,033.94**

Work in Progress

DESCRIPTION	OPENING BALANCE AS ON 01.04.2024	ADDITION	Transfer/ Adjusted	BALANCE AS ON 31.03.2025
Bhagwat Nagar Site	-	12,30,590.00	-	12,30,590.00
Empire Mall	-	4,94,77,151.86	-	4,94,77,151.86
Tiruvanantpuram Site	-	2,73,70,100.00	-	2,73,70,100.00
TOTAL	-	**7,80,77,841.86**	-	**7,80,77,841.86**

LODHA PATEL WADHWA & CO. CHARTERED ACCOUNTANTS F.R.N. 006271C PATNA

NOTE `10'		
DEFERRED TAX ASSETS		
Opening Balance	273.44	22.07
Add/(Less) : Adjustment during the year	531.10	251.37
	804.54	**273.44**
NOTE `11		
Other Non Current Assets		
Fixed Deposit with SBI	743.44	703.95
	743.44	**703.95**

a) Term Deposit includes deposits amounting to INR 743.44 thousand (Previous Year 703.95) which have an original maturity of more than 12 month.

b) Term deposits amounting to INR 743.44 thousand (Previous Year 703.95) pledged with the Banks for issuance of Bank Guarantees in favour of State fire officer , Patna, Bihar.

NOTE `12'		
INVENTORIES		
As Valued and Certified by management (WIP)	1,57,672.91	1,01,700.44
	1,57,672.91	**1,01,700.44**
NOTE `13'		
WORK IN PROGRESS		
Capital Work in Progress	78,077.84	0.00
	78,077.84	**0.00**
NOTE `14'		
TRADE RECEIVABLES		
Undisputed considered Good (Refer note-26)	2.24	-
Undisputed considered Doubtful		
Disputed considered Good	-	-
Disputed considered Doubtful	-	-
Less: Allowance For bad & doubtful debts	-	-
	2.24	**-**
NOTE `15'		
CASH AND CASH EQUIVALENTS		
Cash on Hand (As certified by management)	1,654.55	2,416.67
Balance with Banks		
ICICI - 9522	0.00	22,217.88
State Bank Of India Ac- 7612(RERA A/C Emrald garden)	15,543.82	15,287.21
State Bank Of India - S.K. Puri Branch	45.52	45.52
State Bank of India-Exhibition Road Branch	17.74	17.74
SBI Sinha Apartment RERA-1	10.00	10.00
SBI A/C No. 43856114539	37.22	0.00
DCB Bank	2.59	2.59
	17,311.44	**39,997.60**

LODHA PATEL WADHWA & CO. CHARTERED ACCOUNTANTS F.R.N. 006271C PATNA

Particulars	As at 31.03.2025	As at 31.03.2024
	` in Thousands	` in Thousands
NOTE `16'		
SHORT TERM LOANS AND ADVANCES		
Advance for Land		
Basant Kumar Jain	460.92	460.92
Triuvanantpuram Site-Nesh India Infra. Pvt. Ltd.	0.00	29,000.00
Zero Mile Kumhrar	3,251.00	5,821.10
Alok Narayan	300.00	300.00
Arvind Kumar Choudhary (Advance for Land)	100.00	100.00
	4,111.92	35,682.02
Others		
Unsecured Considered Good		
M/S Sterling Holiding Resort India Ltd.,Madras	54.74	54.74
HEBE Steels Pvt. Ltd.	1,893.78	1,969.58
Global Infotech System	1,244.76	1,244.76
Nalinikanta Nanda	0.00	365.00
Renu Agarwal	1,620.00	1,620.00
Amit Anand	268.49	268.49
Uma Ornaments	0.00	4,000.00
Prema Auto Mobiles	0.00	281.84
Cratus Superspatility Hospital LLP	0.00	1,450.00
TDS Receiveble (F.Y. 2008-09)	0.28	0.28
TDS Receiveble (F.Y. 2009-10)	21.53	21.53
TDS Receiveble (F.Y.2011-12)	49.50	49.50
TDS Receiveble (F.Y.2012-13)	1.60	1.60
TCS Recievable (FY 2024-25)	24.18	150.01
TDS Recievable (FY 2023-24)	0.00	521.64
TDS Recievable (FY 2024-25)	216.09	0.00
GST Recievable	5,755.50	0.00
Prepaid Insurance	326.63	29.37
Advance Income Tax	1,500.00	0.00
Advance to Supplier		
Uma Jewellers	95.00	95.00
Vedictemple Puja	85.00	0.00
A & R Associates	0.00	10.00
Brajesh Kumar Sinha	75.00	75.00
SBI General Insurance	0.00	1,200.00
Lexus Motors	0.00	60.05
Manoj Kumar Singh	358.92	375.00
Sunil Kumar Verma	875.00	275.00
Chandan Prasad Plumber	100.00	0.00
Mukul Kumar	9,556.80	0.00
Rekha Devi	1,900.00	0.00
Subodh Pandit	377.20	0.00
656A Studio	200.00	0.00
Balaji Traders	22.00	0.00
HEBE Financial Services Pvt Ltd	5.80	0.00
Ratandeep Travels	69.65	0.00
Shiva Transport Company	84.80	0.00
S R Consultancy	101.95	0.00
Legum Amicuss	15.00	0.00
LEI Register India Pvt Ltd	11.65	0.00
	31,022.77	**49,800.41**

LODHA PATEL WADHWA & Co. CHARTERED ACCOUNTANTS F.R.N. 006271C PATNA

PARTICULARS	As at 31.03.2025 ₹ in Thousands	As at 31.03.2024 ₹ in Thousands
REVENUE FROM OPERATION		
Sale of Trading Goods	-	-
	-	-
NOTE `17'		
OTHER INCOME		
Sub Contract (Arya Kumar Road)	3,528.00	0.00
Interest Income	408.28	4,832.12
Interest on FD	39.49	61.79
Interest on IT Refund	0.00	4.67
Gain on sale of Mutual Fund	0.00	72.99
Sundry Balance W/off	0.00	9.33
	3,975.77	**4,980.89**
NOTE `18'		
Inventory / WIP at the end of the year	1,57,672.91	1,01,700.44
Inventory / WIP at the beginning of the year	1,01,700.44	12,688.14
Net (increase) / decrease	**-55,972.47**	**-89,012.29**
NOTE `19'		
FINANCE COST		
Interest on Car Loan	935.99	612.53
Interest on Unsecured Loan	134.25	1,651.33
	1,070.24	**2,263.86**
NOTE `20'		
EMPLOYEE BENEFITS EXPENSES		
Salary, Wages & Allowance	480.00	480.00
Director's Remuneration	720.00	6,750.00
	1,200.00	**7,230.00**
NOTE `21'		
Site Expense :-	45,515.79	75,790.80
Sub Contract Expences	2,418.03	0.00
Selling and Administrative Expenses		
Printing & Stationery	15.83	0.77
Bank Commision & Charges	4.49	1.83
Telephone Expense	48.14	30.29
GST Expenses	19.20	13.93
General expense	13.53	0.00
Filing Fees	9.20	9.20
Auditor Remuneration	40.00	40.00
Late Filling Fee (TDS)	270.01	31.00
Interest on TDS	0.00	19.66
Round Off	0.00	0.36
Insurance	421.11	17.62
Motor Vehicle Expenses	47.44	24.05
Staff Welfare Expenses	21.20	0.00
Repairs & Maintenance	17.38	0.00
Travelling Expenses	883.64	0.00
Electricity Expenses (New Office)	4.00	0.00
Sundry Balance W/Off	281.84	0.00
	50,030.85	**75,979.49**

LODHA PATEL WADHWA & Co. CHARTERED ACCOUNTANTS F.R.N. 006271C PATNA

Note 22 : Basic Earning per Share

The earnings considered in ascertaining the company's EPS comprise the net profit after tax attributable to

Particulars	As at 31.03.2025	As at 31.03.2024
	` in Thousands	` in Thousands
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	2,389.88	4,506.39
(ii) Weighted Average of outstanding Equity Shares	46.01	46.01
(iii) Basic Earning per share (in Rs.)	**51.94**	**97.94**

Note 22: Deferred Tax Asset/Liabilities

Particulars	As at 31.03.2025	As at 31.03.2024
	₹ in Thousands	₹ in Thousands
Deferred Tax Liabilities/(Assets) on account of Timing Differences		
WDV as per Companies Act	8,449.63	12,615.07
WDV as per Income Tax Act	11,646.30	13,701.52
Timing Difference	3,196.66	1,086.45
Deferred Tax Asset at end of the year (@22%+10%+ 4% on above)	**804.54**	**273.44**
Opening Balance	273.44	22.07
Tansferred to statement of profit & Loss Account	531.10	251.37

LODHA PATEL WADHWA & Co. CHARTERED ACCOUNTANTS F.R.N. 006271C PATNA

KAUSTUBH DEVELOPERS & BUILDERS PRIVATE LIMITED
SUPRABHAT BUILDING, CEAT COMPOUND, EXHIBITION ROAD, PATNA-800001

Notes to the Financial Statements: (Rs. in Thousands, unless stated otherwise)

Note No. 23 : Auditor's Remuneration

Particulars	As at 31.03.2025	As at 31.03.2024
Statutory Audit Fees	40.00	40.00
Total	40.00	40.00

Note No. 24 : Related Party Disclosure pursuant to AS-18

List of Related Parties as per AS-18:

Key Management Personnel:

KMP	Position
1) Mr. Rajiv Agarwal	Director
2) Mrs. Rani Agarwal	Director

Related Party Transactions:

Particulars	As at 31.03.2025	As at 31.03.2024
Unsecured Loan Taken		
1) Shomil Agrawal	0.00	3,000.00
2) Rajiv Agarwal	6,642.62	0.00
3) Rani Agarwal	2,600.00	0.00
Remuneration to Directors		
1) Rajiv Agrawal	720.00	6,550.00
2) Rani Agarwal	0.00	200.00
Total	9,962.62	9,750.00

Note No: 25: Trade Payables ageing schedule

		Outstanding for following periods from due date of payment				
Particulars	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
As at March,31,2025						
(i) MSME	-	0.00	0.00	0.00	0.00	0.00
(ii) Others	-	9,643.56	0.00	0.00	0.00	9,643.56
(iii) Disputed dues- MSME	-	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues-Others	-	0.00	0.00	0.00	0.00	0.00
Total	-	9,643.56	0.00	0.00	0.00	9,643.56
As at March,31,2024						
(i) MSME	-	0.00	0.00	0.00	0.00	0.00
(ii) Others	-	17,297.05	0.00	0.00	0.00	17,297.05
(iii) Disputed dues- MSME	-	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues-Others	-	0.00	0.00	0.00	0.00	0.00
Total	-	17,297.05	0.00	0.00	0.00	17,297.05

Note No 26 : Trade Receivable ageing schedule

Particulars	Not due	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	Total
As at March 31,2025							
(i) Undisputed -considered good	-	2.24	0.00	0.00	0.00	0.00	2.24
(ii) Undisputed- considered doubtful	-	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed- considered good	-	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed- considered doubtful	-	0.00	0.00	0.00	0.00	0.00	0.00
	-	2.24	0.00	0.00	0.00	0.00	2.24
As at March 31,2024							
(i) Undisputed -considered good	-	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Undisputed- considered doubtful	-	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed- considered good	-	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed- considered doubtful	-	0.00	0.00	0.00	0.00	0.00	0.00
	-	0.00	0.00	0.00	0.00	0.00	0.00

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Note No 27 : Financial ratio

Ratio/Measure	Numerator	Denominator	As at 31.03.2025	As at 31.03.2024	% Variance
a) Current ratio	Total current assets	Total current liabilities	1.72	1.73	-0.3%
b) Debt equity ratio	Total Debt	Shareholder Equity	5.87	4.74	24%
c) Debt service coverage ratio*	EBITDA	Debt Service(CY Principal & Interest)	3.00	10.13	-70%
d) Return on equity**	Profit for the year (PAT)	Average Shareholder's equity	0.14	0.32	-57%
e) Inventory turnover ratio	Sales (Revenue From Operations)	Average Inventory	N.A	N.A	N.A
f) Trade receivables turnover ratio	Revenue from operations	Average trade receivables	N.A	N.A	N.A
g) Trade payable turnover ratio	Purchase of Services and other expenses	Average trade payables	N.A	N.A	N.A
h) Net capital turnover ratio	Revenue from operations	Average working capital (i.e. Total current assets less Total current liabilities)	N.A	N.A	N.A
i) Net profit Ratio	Profit for the year(PAT)	Revenue from operations	N.A	N.A	N.A
j) Return on capital employed***	Profit before tax and finance costs	Capital employed = Net worth + Total Debt + Deferred tax liabilities	3.40%	8.81%	-61%
k) Return on investment	Income generated from invested funds	Average invested funds in treasury investments	NIL	NIL	NIL

Notes:-
EBIT- Earning before interest and taxes.
PBIT- Profit before interest and taxes including other income.
EBIDTA- Earning before interest, taxes, depreciation and amortisation.
PAT- Profit after taxes.
Debt includes current and non-current lease liabilities
Adjusted expenses refers to sub-contractor charges and other expenses excluding non-cash expenses and donations
Capital employed refers to total shareholder's equity and debt.
Investment includes non-current investment, current investment and margin-money deposit.

Reasons for variance exceeding 25%:
*Debt Service Coverage Ratio has decreased due to decrease in EBITDA as compared to last financial year.
**Return on Equity Ratio has decreased due to decrease in PAT as compared to last financial year
***Return on capital employed has decreased due to decrease in EBIT as compared to last financial year.

Note No. 28 : Details of amount due to Micro and Small Enterprises under MSMED Act, 2006

In view of Non- receipt of information from suppliers regarding the status of suppliers as defined under the " The Micro, Small and Medium Enterprises Development Act, 2006" provision for interest on delayed payment in respect of outstanding dues to Micro and Small Enterprises and necessary disclosure of particulars regarding unpaid amount together with interest on delayed payment to such suppliers cannot be made in the accounts.

Note No: 29 : No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended Schedule III:
(a) Crypto Currency or Virtual Currency
(b) Benami Property held under Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder
(c) Transaction with companies struck off under section 248 of the Companies Act,2013 or section 560 of Companies Act,1965
(d) Transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961

(e) Additional Information pursuant to paragraph 5(Viii) of the Part II of the Schedule III to the Companies Act, 2013
(f) Relating to borrowed funds:
i. Wilful defaulter
ii. Utilisation of borrowed funds & share premium
iii. Discrepancy in utilisation of borrowings
(g) The title deeds, comprising all the immovable properties of land and buildings, are held in the name of the Company as at the balance sheet date.
(h) The Company has not revalued its property, plant and equipment during the current or previous year.
(i)The Company is not required to complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017,

LODHA PATEL WADHWA & CO. F.R.N. 006271C PATNA CHARTERED ACCOUNTANTS

Note No: 30 : The company has complied with provisions of registration of charges or satisfaction with Registrar of Companies within the statutory period as defined in Companies Act,2013

Note No: 31 : Applicability Of provision of Corporate Social Responsibility u/s 135 is not applicable to the company.

Note No: 32 : In the opinion of the Board of Directors all the current assets, loans & advances have a value on realization at least of an amount equal to the amount awhich they are stated in the Balance Sheet.

Note No. 33 : Balances confirmation in respect of outstanding balances due to and from parties have not been obtained. As explained by the management current account with State Bank of India, Exhibition Road and S.K Puri branch are inoperative.

Note No. 34 : Expenses supported by internal vouchers have been certified as bona fide business expenditure by the Directors.

Note No. 35 : Previous year figures have been regrouped / reclassified, wherever necessary to make them comparable with current year.

Note No. 36 : There are no present obligations requiring provisions in accordance with the guiding principle as enunciated in Accounting Standards (AS-29- 'Provisions, Contingent liabilities and Assets') as it is not probable that an outflow of resources embodying economic benefits will be required.

Particulars	As at 31.03.2025	As at 31.03.2024
Bank Guarantees	743.44	703.95
Total	**743.44**	**703.95**

Note No. 37 : All figures mentioned in the statements are in Rs. Thousands or decimal thereof unless stated otherwise.

Signature to Notes "1" to "37"

As per our report of even date.
For Lodha Patel Wadhwa & Co.
Chartered Accountants
(FRN - 006271C)

(SANJAY GOENKA)
Partner
M. No. 074350
Place : Patna
Date : 24/09/2025
UDIN : 25074350BMIIDZ9641

LODHA PATEL WADHWA & CO. F.R.N. 006271C PATNA CHARTERED ACCOUNTANTS

For Kaustubh Developers & Builders Pvt. Ltd.

For and on behalf of the Board

Kaustubh Developers & Builders Pvt. Ltd.

RANI AGARWAL
(Director)
DIN 09518598

DIRECTOR

RAJIV AGARWAL
(Director)
DIN 00186962

DIRECTOR