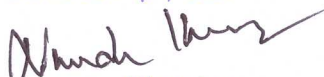


KUMAR BUILDCON PRIVATE LIMITED**Cash Flow Statement for the year ended March 31, 2025**

(All amounts in Lakh, unless stated otherwise)

	For the year ended March 31, 2025	For the year ended March 31, 2024
Cash flow from operating activities		
Profit/(Loss) before tax	654.21	525.98
Adjustments for:		
Depreciation and amortization expenses	37.84	9.56
Operating (loss) before working capital changes	692.05	535.54
Changes in working capital		
(Increase)/Decrease in Inventories	-1015.88	-497.43
Increase in trade payables	277.05	-4.80
Decrease / (Increase) in current assets	-302.22	319.64
(Decrease) / Increase in other current liabilities & provisions	92.65	-458.45
(Increase) in trade receivables	-21.67	122.61
(Increase) in loans and advances	19.85	-28.99
Increase in short term borrowings	-10.67	-47.91
Income Tax paid	-	-
Cash (used in) operations	-268.84	-59.78
Net cash flows used in operating activities (A)	-268.84	-59.78
Cash flow from investing activities		
Purchase of property, plant and equipment	-190.11	-44.25
(Increase)/Decrease in other long term assets	-2.47	38.04
Net cash flow from / (used in) investing activities (B)	-192.57	-6.21
Cash flow from financing activities		
Proceeds from issuance of equity share capital (including security premium)	-	-
Proceeds from share application money pending allotment	-	-
Long Term Borrowings	670.69	-34.04
Increase/(Decrease) Other Long-term Liabilities	-	-
Net cash flow from financing activities (C)	670.69	-34.04
Net increase in cash and cash equivalents (A+B+C)	209.28	-100.03
Cash and cash equivalents at the beginning of the year	13.02	113.05
Cash and cash equivalents at the end of the year	222.30	13.02
Cash and cash equivalents comprise (Refer note 14)		
	As at March 31, 2025	As at March 31, 2024
Cash on hand	6.83	10.04
Balances with banks		
In current accounts	215.46	2.98
Demand deposits	.00	.00
Total cash and bank balances at end of the year	222.30	13.02

For Kumar Buildcon (P) Ltd.


 Director

For Kumar Buildcon (P) Ltd.


 Director


KUMAR BUILDCON PRIVATE LIMITED

Cash Flow Statement for the year ended March 31, 2025

(All amounts in Lakh, unless stated otherwise)

Notes :

1. The above cash flow statement has been prepared under the indirect method set out in Accounting Standard-3, "Cash Flow Statement" notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules
2. Cash comprises cash on hand, Current Accounts and deposits with banks. Cash equivalents are short term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of change in value.

As per our report of even date.

For **B Gupta & Co**
Chartered Accountants
FRN-000933C


Shuchi Sinha
Partner
Membership No.: 079292



Place: Patna
Date: 03-09-2025

For and on behalf of Board of directors of

KUMAR BUILDCON PRIVATE LIMITED

CIN:-U74200BR1987PTC002803

For Kumar Buildcon (P) Ltd. For Kumar Buildcon (P) Ltd.


Navendra Kumar
Director
DIN:-01746552


Punita Kumar
Director
DIN:-01003142

Place: Patna
Date: 03-09-2025

Place: Patna
Date: 03-09-2025