



M/s Chanakya Ashok & Co.

Chartered Accountants

501, Hem Plaza, Fraser Road, Patna-800001

Mob. : 9431019501, 7070705466

Email : caashok@caandco.in

Visit us : www.caandco.in

UDIN- 25401921BMNUXJ9196

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 2025, 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, 2025, 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 ethical 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.

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.

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.

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 as it is a small company.

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 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2025 from being appointed as a director in terms of Section 164(2) of the Act.

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.25 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.

1. MSME Compliances:

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(h) are applicable.

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

2. 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 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.

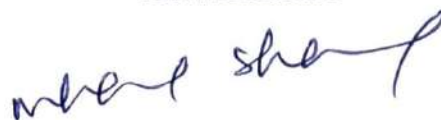
The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other 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 misstatement.

The company has not declared or paid any dividend during the year is in accordance with section 123 of the Companies Act 2013", Hence clause not applicable.

for **CHANAKYA ASHOK & CO**
Chartered Accountants
FRN:0012680C



CA ARCHANA SHARMA
PARTNER
MEM NO. 401921

Place: PATNA
Date: 26/09/2025





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 30/09/2025 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 2025 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 a 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
KUMAR HEIGHTS VENTURE PRIVATE LIMITED
Jay Prakash
JAY PRAKASH
(DIRECTOR) DIRECTOR
(DIN: 03446719)

Place : PATNA
Date : 26/09/2025



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

Director's Report

To,
The Members of
KUMAR HEIGHTS VENTURE PRIVATE LIMITED
206, HEM PLAZA, FRASER ROAD, PATNA, PATNA BIHAR- 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, 31/03/2025

FINANCIAL SUMMARY AND HIGHLIGHTS

Particulars	Current year	Previous Year
Revenue from Operations	0	0
Other Income	4398	0
Total Income	4398	0
Depreciation	140128.69	189082.03
Tax		
Current Tax	0	0
Deferred Tax	0	0
Profit/(Loss) after Tax	-730551.87	-731055.72
Earnings per share (Rs.) :		
Basic	0	0
Diluted	0	0

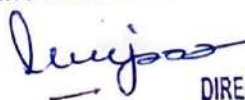
TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013

The Company has transferred Rs -730551.87 under the head of Reserve and Surplus Account. The Reserve and Surplus Account as on 31/03/2025 stood at Rs -1933815.09 as compared to Rs -1203263.22 as on 31/03/2024

STATE OF COMPANY'S AFFAIR

i	Segment-wise position of business and its operations	The Company is engaged in constructing a project which will become saleable once completed. and during the year under review, the total Income of the Company was Rs 0 against Rs 0 in the previous year. During the period, The Company has earned a Profit after tax of Rs -730551.87 compared to Rs -731055.72 in the previous year.
---	--	---

KUMAR HEIGHTS VENTURE PRIVATE LIMITED KUMAR HEIGHTS VENTURE PRIVATE LIMITED


DIRECTOR


DIRECTOR

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 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

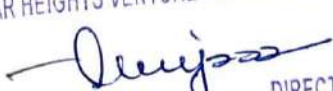
The following Meetings of the Board of Directors were held during the Financial Year 2024-25

SN	Date of Meeting	Board Strength	No. of Directors Present
1.	20/04/2024	03	03
2.	02/07/2024	03	03
3.	01/09/2024	03	03
4.	30/09/2024	03	03
5.	27/12/2024	03	03
6.	21/02/2025	03	03
7.	25/03/2025	03	03

DIRECTORS' RESPONSIBILITY STATEMENT

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

- In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- 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

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

 DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

 DIRECTOR

(State) Bank for the above

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 31/03/2025

RELATED PARTY TRANSACTIONS

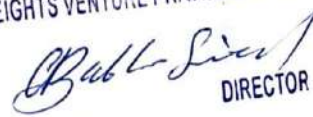
All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated 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)	Outstanding balance
1.	Kumar Heights Private Limited	Common Ownership and Control	Unsecured Loan (Accepted)	1,15,10,200/-	4,13,94,200/-

KUMAR HEIGHTS VENTURE PRIVATE LIMITED


DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED


DIRECTOR

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

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

STATUTORY AUDITORS AND THEIR REPORT

At the Annual General Meeting held on 30/11/2021, M/s. CHANAKYA ASHOK & CO, Chartered Accountants (FRN 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.

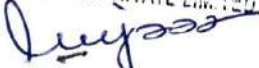
There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor's Report are self-explanatory.

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 **26/09/2025**
Place **PATNA**

For & on behalf of the Board of Directors


OM PRAKASH
(DIN: 02450864)


JAY PRAKASH
(DIN: 03446719)

KUMAR HEIGHTS VENTURE PRIVATE LIMITED
CIN: U70109BR2020PTC049428
BALANCE SHEET AS AT 31/03/2025

In ₹ Hundreds

Particulars	Note No.	as at 31/03/2025	as at 31/03/2024
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	2.1	6000.00	6000.00
Reserves and surplus	2.2	(19338.15)	(12032.63)
Money received against share warrants		(13338.15)	(6032.63)
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	413942.00	299100.00
Trade payables	2.4	-	-
Total outstanding dues of micro enterprises and small enterprises		13954.38	6729.90
Total outstanding dues of creditors other than micro enterprises and small enterprises	2.5	141664.99	25609.96
Other current liabilities		-	-
Short-term provisions		569561.37	331439.86
		556223.21	325407.23
TOTAL			
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets	2.6	4011.18	5412.46
Property, Plant and Equipment		-	-
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		4011.18	5412.46
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		-	-
Other non-current assets		4011.18	5412.46
Current assets			
Current investments		-	-
Inventories		-	-
Trade receivables	2.7	7712.91	662.27
Cash and cash equivalents		-	-
Short-term loans and advances	2.8	544499.13	319332.50
Other current assets		552217.04	319994.77
	1.0	556223.21	325407.23
Accounting Policies and Notes on Accounts			
TOTAL			

In terms of our attached report of even date
For CHANAKYA ASHOK & CO
CHARTERED ACCOUNTANTS
FRN: 00126806
CA ARCHANA SHARMA
(PARTNER)
M. NO.: 401921

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

OM PRAKASH
(DIRECTOR)
(DIN: 02450864)

JAY PRAKASH
(DIRECTOR)
(DIN: 03446719)

Place: PATNA
Date: 26/09/2025

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2025

Note No. 2.1 Share Capital

In ₹ Hundreds

Particulars	as at 31/03/2025	as at 31/03/2024
Authorized		
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
Paid-up		
6000 (6000) Equity Shares of ₹ 100/- Par Value Fully Paid-up	6000.00	6000.00
	6000.00	6000.00

The Company has only one class of Equity Shares having a par value of ₹10/-. Each holder 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 31/03/2025, the amount of per share dividend recognized as distributors to equity shareholders was ₹ NIL (For 31st March 2024 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.

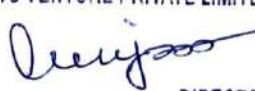
Shares held by the Promoter at the end of the Year.

S. N O.	Name of the Shareholders	Residential Status in India	Type of Shares	Date of Allotment	Number of shares held	Face Value per share	Issue Price per share	Amount Recd.	%age of change in shareholdings
1.	RAM DEO PATHAK	Resident	Equity Shares	05/01/2021	2000.00	100.00	100.00	200000.00	NIL
2.	OM PRAKASH	Resident	Equity Shares	05/01/2021	2000.00	100.00	100.00	200000.00	NIL
3.	JAI PRAKASH	Resident	Equity Shares	05/01/2021	2000.00	100.00	100.00	200000.00	NIL
				TOTAL	6000.00			600000.00	



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

KUMAR HEIGHTS VENTURE PRIVATE LIMITED


DIRECTOR


DIRECTOR

Details of Shareholder holding more than 5% Shares in the Company.

S. N O.	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	AFIPP6447H	05/01/2021	2000.00	100.00	200000.00	33.33
3.	JAI PRAKASH	Resident	Equity Shares	AGVPP1404A	05/01/2021	2000.00	100.00	200000.00	33.33
					TOTAL	6000.00		600000.00	

Note No. 2.2 Reserve and Surplus

In ₹ Hundreds

Particulars	as at 31/03/2025	as at 31/03/2024
Profit and Loss Opening	(12032.63)	(4722.08)
Amount Transferred from Statement of P&L	(7305.52)	(7310.56)
	(19338.15)	(12032.63)
	(19338.15)	(12032.63)

Note No. 2.3 Short Term Borrowings

In ₹ Hundreds

Particulars	as at 31/03/2025	as at 31/03/2024
Loans and advances from related parties		
Unsecured		
Associate		
KUMAR HEIGHTS PRIVATE LIMITED	413942.00	298840.00
Director		
OMPRAKASH	0.00	110.00
JAY PRAKASH	0.00	150.00
	413942.00	299100.00



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

DIRECTOR

Note No. 2.4 Trade Payables

In ₹ Hundreds

as at 31/03/2025

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	0.00	5973.25	0.00	0.00	0.00	5973.25
	0.00	126.34	0.00	0.00	0.00	126.34
INTERNATIONAL PIPE & SANITARY STORES						
JOHNSON LIFT PVT LTD	0.00	(550.00)	0.00	0.00	0.00	(550.00)
PATNA SANITARY EMPORIUM	7224.48	1180.31	0.00	0.00	0.00	8404.79
(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 31/03/2024

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



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR
DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]
DIRECTOR

Note No. 2.5 Other Current Liabilities

In ₹ Hundreds

Particulars	as at 31/03/2025	as at 31/03/2024
Other payables		
Other Current Liabilities		
ABDUL HAQUE	148.50	0.00
ADVANCE TO PARTY	(12042.55)	0.00
AUDIT FEE PAYABLE	485.00	100.00
BHOLA PRASAD SAH	990.00	0.00
DOORS LLP	693.00	0.00
INDAR DEO BIND	198.00	0.00
KRISHNA KUMAR	396.00	0.00
LALIT MOHAN BAIDYA	2291.65	0.00
LOCON SOLUTIONS PVT LTD	150.00	0.00
OM PAINTS & PLY	5510.19	0.00
PANKAJ STEEL	252.00	0.00
R.N ENTERPRISES	1807.74	0.00
RAJEEV KUMAR	1081.08	1081.08
RENT PAYABLE	2430.00	2430.00
ROJHI ELECTRONICS	360.00	0.00
SALARY PAYABLE	37834.56	24856.93
SHEELA BAIDYA	3145.54	3492.04
SHIVNATH MAHTO	1173.15	1915.65
SHREE RAM SALES	20202.53	0.00
SRINATH YADAV	952.39	1487.97
TARKESHWAR KUMAR PANDIT	80.19	0.00
TDS PAYABLE	1183.47	1024.98
GST	14049.98	(14317.74)
AVINAY-104A DDL ATRIUM	9800.00	0.00
DIVYA ANAND-304A DDL ATRIUM	14480.00	0.00
MANISH RAJ-406A DDL ATRIUM	19500.00	0.00
ROSHNI-302A DDL ATRIUM	10412.48	0.00
VAIDYA NATH YADAV-504A DDL ATRIUM	4100.09	0.00
LALIT MOHAN AIDYA	0.00	2291.65
MD NAJRUL HAQUE	0.00	1247.40
	141664.99	25609.96

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]

DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]

DIRECTOR



Note No. 2.6 Property, Plant and Equipment

In ₹ Hundreds

Particulars	Gross			Depreciation			Impairment			Net					
	Openin g as at 01/04 /2024	Additi on	Deduc tion	Reval uation	Closing as at 31/03/ 2025	Openin g as at 01/04 /2024	Durin g Period	Deduc tion	Other Adj.	Closing as at 31/03/20 25	Openin g as at 01/04/ 2024	During Period	Reversa l	Closing as at 31/03/20 25	Closin g as at 31/03 31/03 /2025 /2024
Furniture and Fixtures															
FURNITURE & FIXTURES	7819.08				7819.08	2406.62	1401.29			3807.90					4011.18 5412.46
Total	7819.08				7819.08	2406.62	1401.29			3807.90					4011.18 5412.46
Grand Total	7819.08	0.00	0.00	0.00	7819.08	2406.62	1401.29	0.00	0.00	3807.90	0.00	0.00	0.00	0.00	4011.18 5412.46
Previous	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



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]

DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

[Signature]

DIRECTOR

Note No. 2.7 Cash and cash equivalents

In ₹ Hundreds

Particulars	as at 31/03/2025	as at 31/03/2024
Cash in Hand	653.30	46.50
Balances With Banks		
Balance With Scheduled Banks		
Current Account		
CENTRAL BANK OF INDIA	3447.91	615.77
ICICI BANK (A/C-431705000744)	1244.48	0.00
ICICI BANK (A/C-431705000354)	2367.22	0.00
	7712.91	662.27

Note No. 2.8 Other current assets

In ₹ Hundreds

Particulars	as at 31/03/2025	as at 31/03/2024
DDL ATRIUM (CWIP)	520828.15	315705.50
PREINCORPORATION EXPENSES	3000.00	3000.00
SECURITY DEPOSIT	670.98	627.00
BUSINESS ADVANCE	20000.00	0.00
	524499.13	319332.50

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

CA ARCHANA SHARMA

(PARTNER)
M. NO.: 401921

For KUMAR HEIGHTS VENTURE PRIVATE LIMITED

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

OM PRADIP

(DIRECTOR)

(DIN: 02450864)

JAY PRAKASH

(DIRECTOR)

(DIN: 03446719)

DIRECTOR

Place : PATNA

Date : 26/09/2025

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2025**Note No. 2.9 Revenue from operations**

In ₹ Hundreds

Particulars	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
	0.00	0.00

Note No. 3.0 Other income

In ₹ Hundreds

Particulars	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
Interest	43.98	0.00
	43.98	0.00

Note No. 3.1 Finance costs

In ₹ Hundreds

Particulars	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
Interest Expenses		
Bank Charges		
Bank Charges	33.82	119.99
	33.82	119.99

Note No. 3.2 Depreciation and amortization expense

In ₹ Hundreds

Particulars	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
Depreciation & Amortization		
Depreciation Tangible Assets	1401.29	1890.82
	1401.29	1890.82

Note No. 3.3 Other expenses

In ₹ Hundreds

Particulars	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
Administrative and General Expenses		
Printing Stationery	50.18	100.00
Rent Rates And taxes	3600.00	3600.00
Auditors Remuneration		
Audit Fees	485.00	100.00
Electricity Expenses		
Electricity Expenses	345.00	666.93
Travelling Conveyance	44.82	436.74
Registration and Filing Fees	518.99	327.47
Other Administrative and General Expenses	176.90	68.60
Other Expenses		
MISCELLANEOUS EXPENSES	20.50	0.00
PROFESSION TAX	25.00	0.00
RCM RENT	648.00	0.00
ROUND OFF	0.00	0.00
	5914.39	5299.74

In terms of our attached report of even date

For CHANAKYA ASHOK & CO
CHARTERED ACCOUNTANTS
FRN: 00126806

CA ARCHANA SHARMA

(PARTNER)

M. NO.: 401921

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

For KUMAR HEIGHTS VENTURE PRIVATE LIMITED

OM PRAKASH
DIRECTOR

(DIRECTOR)

(DIN: 02450864)

JAY PRAKASH

(DIRECTOR)

(DIN: 03446719)

DIRECTOR

Place : PATNA

Date : 26/09/2025

Particular	31/03/2025
Cash Flows from Operating Activities	
Net Profit Before Tax and Extra Ordinary Items	-6920.52
Adjustment For	
Depreciation	1401.29
Foreign Exchange	
Gain or loss of Sale of Fixed assets	
Gain or loss of Investment	
Finance Cost	33.82
Dividend Income	
Other adjustment of non-cash Item	
Other adjustment to reconcile Profit	
Total Adjustment to Profit/Loss (A)	1435.11
Adjustment For working Capital Change	
Adjustment for Increase/Decrease in Inventories	
Adjustment for Increase/Decrease in Trade Receivables	
Adjustment for Increase/Decrease in Other Current Assets	-225166.63
Adjustment for Increase/Decrease in Trade Payable	7224.48
Adjustment for Increase/Decrease in other current Liabilities	230512.02
Adjustment for Provisions	
Total Adjustment For Working Capital (B)	12569.87
Total Adjustment to reconcile profit (A+B)	14004.98
Net Cash flow from (Used in) operation	7084.46
Dividend Received	
Interest received	
Interest Paid	33.82
Income Tax Paid/ Refund	
Net Cash flow from (Used in) operation before Extra-Ordinary Items	7050.64
Proceeds from Extra Ordinary Items	
Payment for Extra Ordinary Item	
Net Cash flow From Operating Activities	7050.64
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	
Dividend Received	
Cash Receipt from Sale of Interest in Joint Venture	
Cash Payment to acquire Interest in Joint Venture	
Cash flow from losing Control of subsidiaries	
Cash Payment for acquiring Control of subsidiaries	
Proceeds from Govt. Grant	
Other Inflow/Outflow Of Cash	
Net Cash flow from (Used In) in Investing Activities before Extra-Ordinary Items	
Proceeds from Extra Ordinary Items	
Payment for Extra Ordinary Item	
Net Cash flow from (Used in) In Investing Activities	
Cash Flows from Financial Activities	
Proceeds From Issuing Shares	
Proceeds from Issuing Debenture /Bonds/Notes	
Redemption of Preference Share	
Redemption of Debenture	

Chartered Accountants
ICAI No: 50580C
Patna

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

KUMAR HEIGHTS VENTURE PRIVATE LIMITED
ED
Chab Lal Singh
DIRECTOR

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	7050.64
Effect of exchange rate change on cash and cash equivalents	
Net increase (decrease) in cash and cash equivalents	7050.64
Cash and cash equivalents at beginning of period	662.27
Cash and cash equivalents at end of period	7712.91

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

CA ARCHANA SHARMA
(PARTNER)
M. NO.: 401921

For KUMAR HEIGHTS VENTURE PRIVATE LIMITED

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

OM PRAKASH
(DIRECTOR)
DIRECTOR
(DIN: 02450864)

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

JAY PRAKASH
(DIRECTOR) DIRECTOR
(DIN: 03446719)

Place : PATNA

Date : 26/09/2025

FINANCIAL RATIOS - KUMAR HEIGHTS VENTURES PRIVATE LIMITED (FOR FY 2024-25)					
S.n	Ratio	Formula	CURRENT YEAR	PREVIOUS YEAR	% CHANGE
1	Current Ratio	Current Assets/Current Liabilities	0.77	0.97	-20.74
2	Return on Equity ratio	NPAT/Equity Shareholder's Fund	0.55	1.21	-54.80
3	Trade payables Turnover Ratio	Net Credit Purchases/Avg Trade Payables	0.00	0.00	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	0.55	1.21	-54.80
8	Net Capital Turnover Ratio	Revenue from Operations/Net Assets	0.00	0.00	NA
9	Net profit Ratio	Net Profit/Sales	NA	0.00	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



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

I. Registration Details

Registration No.	U70109BR20 20PTC049428	State Code	03
Balance Sheet date	31/03/2025		

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

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

III. Position of mobilization and deployment of funds (amount in Rs. Thousands)

Total liabilities	55,622.32	Total assets	55,622.32
Equity and Liabilities			
Paid-up-capital	600.00	Reserves and surplus	(1,933.82)
Money against share warrant	Nil	Share application money pending allotment	Nil
Non - Current Liabilities	Nil	Current Liabilities	56,956.14
Assets			
Net fixed assets	401.12	Investments	Nil
Net current assets	55,221.20	Loans and advances	Nil
Other non-current assets	Nil		

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

Turnover	Nil	Other Income	4.40
Total expenditure	734.95	Profit/loss before tax	(730.55)
Profit/loss after tax	(730.55)	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

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

Balt. Jia
DIRECTOR

DIRECTOR



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

Significant Accounting Policies and Additional Notes on Accounts for the year ended 31st March, 2025

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 that 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 Amortization:

- Depreciation on the fixed assets of Rs.1,40,128.69/- is provided under written down value method as per the rates prescribed in the Companies Act, 2013

Investments:



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

DIRECTOR

NIL

Employee Benefits:

NIL

Inventories:

NIL

Borrowing Costs:

NIL

Revenue Recognition:

Revenue from Operations

Company has generated revenue of Rs. 0.00/- from Real estate services during the year.
Other Income: - 4398.00/-

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:



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

A handwritten signature in blue ink, likely belonging to a Director of Kumar Heights Venture Private Limited.

DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

A handwritten signature in blue ink, likely belonging to a Director of Kumar Heights Venture Private Limited.

DIRECTOR

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.

B. Additional disclosure on notes on Accounts

a. Title Deed of immoveable 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 promoters, 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: "DDL ATRIUM": - 5,20,82,815.02/-

f. Intangible Assets under Development

The Company does not have 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 in 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 31/03/2025

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.

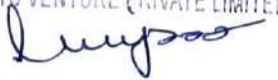
2. Deferred Tax: Nil

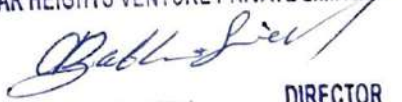
3. Related Party transactions

- a. No related party transactions in respect of key managerial personnel are entered.
- 3.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)	Outstanding balance
1.	Kumar Heights Private Limited	Common Ownership and Control	Unsecured Loan (Received)	1,15,10,200/-	4,13,94,200/-



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

DIRECTOR

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

DIRECTOR

4.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's classification/disclosure.

In terms of our attached report of even date
For CHANAKYA ASHOK & CO
CHARTERED ACCOUNTANTS
FRN:012680C


ARCHANA SHARMA
(PARTNER)
MEM NO. 401921

For KUMAR HEIGHT VENTURE PRIVATE
LIMITED

KUMAR HEIGHTS VENTURE PRIVATE LIMITED KUMAR HEIGHTS VENTURE PRIVATE LIMITED


OM PRAKASH
(DIRECTOR)

(DIN:02450864)


JAY PRAKASH
(DIRECTOR)

(DIN:03446719)

DATE: 26/09/2025
PLACE: PATNA



KUMAR HEIGHTS VENTURE PRIVATE LIMITED

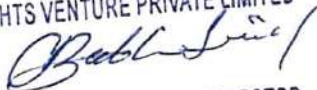


List of Share / Debenture Holders as on 31/03/2025

Equity Share @100 Each

SN	Ledger Folio	Name	Address	Type of Share/Debenture	Number of Shares/Debentures	Nominal Amount
1	1	RAM DEO PATHAK	ROAD 40 SHAKTI KENDRA ROAD NEAR RAILWAY, LINE DHIRACHAK ANISHABAD PATNA, PATNA, Bihar, 800002, INDIA	Equity	2,000	2,00,000
2	2	OM PRAKASH	302, HEM PLAZA FRASER ROAD, PATNA, BIHAR, 800001, INDIA	Equity	2,000	2,00,000
3	3	JAY PRAKASH	99/ A, PATLIPUTRA COLONY PATNA, PATNA, Bihar, 800013, INDIA	Equity	2,000	2,00,000
			Total	Equity	6,000	6,00,000

For KUMAR HEIGHTS VENTURE PRIVATE LIMITED

KUMAR HEIGHTS VENTURE PRIVATE LIMITED

JAY PRAKASH DIRECTOR
(DIRECTOR)
(DIN: 03446719)