

KUMAR BUILDCON PRIVATE LIMITED**Statement of profit and loss for the year ended March 31,2025**

(All amounts in Lakh, unless stated otherwise)

	Note	Year ended March 31, 2025	Year ended March 31, 2024
Income			
Revenue from operations	17	1396.40	1064.71
Other income	18	66.34	41.86
Total revenue		1462.74	1106.57
Expenses			
Cost of Flats, Shops, Offices etc Sold	19	489.51	350.95
Employee benefits expenses	20	28.21	19.24
Finance Cost	21	2.10	.00
Depreciation and amortization	10	37.84	9.56
Other expenses	22	82.98	69.70
Total expenses		640.64	449.44
Profit/ (Loss) before prior period item and tax			
Prior period expense			
Profit/ (Loss) before tax		822.10	657.12
Tax expenses			
-current tax		168.71	131.04
-Deferred Tax charge/ (benefit)		-.82	.10
Profit/ (Loss) for the year		654.21	525.98
Earning per equity share (Nominal value per share INR10 each)			
Basic earnings per share		133.76	107.54
Diluted earnings per share		133.76	107.54

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
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.

Narendra Kumar
Narendra Kumar Director
Director
DIN:-01746552

Place: Patna
Date: 03-09-2025

Punita Kumar
Punita Kumar Director
Director
DIN:-01003142

Place: Patna
Date: 03-09-2025

KUMAR BUILDCON PRIVATE LIMITED

(All amounts in Lakh, unless stated otherwise)

17. Revenue from operations	For the year ended 31st March,2025	For the year ended 31st March,2024
Income from rent	727.92	643.95
sale of flat	663.69	440.13
(after adjustment of income already recognised on advance basis)		
Income on the basis of advance received [Refer 20.1]	16.02	11.22
Income Recognised Earlier year	-11.22	-30.59
	1396.40	1064.71

Note 17.1 (Ten Percent of the advance received recognized as revenue as per accounting policy)

Advance as on 31.03.2025 (Ref Note 17.1)	160.15	112.22
10% of the advance received	16.02	11.22
Less: Income already recognised (on incomplete projects)	11.22	30.59
Income recognised during the period	4.79	-19.37

Note :17.1 -Advance from customers against Kumar Dharfari Enclave has only been considered .
Advance against others if any are returnable and not adjustable against sale.

18. Other Income	For the year ended 31st March,2025	For the year ended 31st March,2024
Interest income	52.60	37.03
Profit on sale of Flat	13.70	.00
Interest income on IT refund	.00	3.15
Discount	.00	.02
Misc Receipt	.00	1.39
Liability Written Back	.04	.27
	66.34	41.86

Note-18.1 : 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 has been decided to charge interest on the amount paid. Accordingly interest income of Rs.4576198.00 (P.yr Rs.36,52,580.00) has been booked.

19. Cost of flats, shops, offices etc. sold	489.51	350.95
	489.51	350.95

20. Employee benefits expenses	For the year ended 31st March,2025	For the year ended 31st March,2024
Salaries, wages and bonus	13.06	12.19
Director's Remuneration	.36	.36
Contribution to provident and other funds	2.45	5.80
Bonus	12.33	.88
	28.21	19.24

21. Finance Cost	For the year ended 31st March,2025	For the year ended 31st March,2024
Bank Charges	.39	.00
Other borrowing cost	1.71	.00
	2.10	.00



For Kumar Buildcon (P) Ltd.

(Signature)
Director

For Kumar Buildcon (P) Ltd.

(Signature)
Director

22. Other expenses

	For the year ended 31st March,2025	For the year ended 31st March,2024
Audit fees	1.09	.97
Computer package & accessories	.64	.08
Corporation Tax	8.73	8.23
Electricity Charge (201 NP Centre)	1.21	1.42
Donation	.05	.10
Filing fees	.10	.60
Insurance charges	2.39	.29
Freight and Cartage	2.22	.16
Staff Welfare Expenses	.13	.00
Legal Expenses	.55	.36
Processing Fee	.63	.00
Office Maintenance expenses	.90	1.00
Membership fee	.64	.28
Miscellaneous expenses	.35	.22
News paper & Periodical	.03	.02
Printing & stationery	1.17	1.06
Postage & Courier Charges	.02	.01
Sundry Balance Written off	.00	.55
Rent paid	49.02	42.28
Business Promotional Expenses	1.41	.98
Conveyance Expense	.09	.01
Telephone & Trunk Call Expenses	.68	.65
Expenses on Vehicle	.09	.00
Website Charges	.08	.05
Internet Exp	.17	.17
Site Expenses	.00	.09
Director Travelling Expenses	.46	.00
Repair & Maintenance	1.53	.13
Market Maintenance	.18	.29
GST Demand	3.03	7.21
Short & Excess	-.10	.01
Consultancy charges	1.75	1.39
Accounting Charges	.00	1.09
Interest & Penalty	3.75	.00
	82.98	69.70

For Kumar Buildcon (P) Ltd.

Wanda Kumar
Director

For Kumar Buildcon (P) Ltd.

Paritosh Kumar
Director

