PINE DEVELOPERS PRIVATE LIMITED

(CIN-: U00500BR1996PTC007022)

Regd Office : G 6, TARA TOWER, EXHIBITION ROAD, PATNA, PATNA-800001, BIHAR

Contact No: 612-2320543, Email: prashant17.07@gmail.com

Statement of Profit And Loss for the year ending 31st March, 2026

(Amount in Hundreds)

PARTICULARS	NOTE NO	AMOUNT	CURRENT YEAR	AMOUNT	PREVIOUS YEAR
(I) REVENUE FROM OPERATIONS	13		1,15,365.00		-
(II) OTHER INCOME	14		1,558.03		1,760.99
(III) TOTAL INCOME (I+II)			**1,16,923.03**		**1,760.99**
(IV) EXPENSES:					
(1) COST OF MATERIALS CONSUMED					
(2) STORES & SPARES CONSUMED					
(3) PURCHASES OF STOCK-IN-TRADE					
(4) CHANGES IN INVENTORIES OF FINISHED GOODS,WIP AND STOCK-IN-TRADE	17	1,10,451.01		-	
(5) EMPLOYEE BENEFITS EXPENSE					
(6) FINANCE COSTS	15	215.58		566.88	
(7) DEPRECIATION AND AMORTIZATION EXPENSE	7	2,356.90		2,356.90	
(8) OTHER EXPENSES	16	1,592.25		320.00	
TOTAL EXPENSES			**1,14,615.74**		**3,243.78**
(V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)			**2,307.29**		**(1,482.79)**
(VI) EXCEPTIONAL ITEMS			-		-
(VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)			**2,307.29**		**(1,482.79)**
(VIII) EXTRAORDINARY ITEMS			-		-
(IX) PROFIT BEFORE TAX (VII-VIII)			**2,307.29**		**(1,482.79)**
(X) TAX EXPENSE:					
(1) CURRENT TAX		599.90	-	-	-
(2) DEFERRED TAX			-		-
(XI) PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)			**1,707.39**		**(1,482.79)**
(XII) PROFIT/ (LOSS) FROM DISCONTINUING OPERATIONS			-		-
(XIII) TAX EXPENSE OF DISCONTINUING OPERATIONS			-		-
(XIV) PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX) (XII-XIII)			-		-
(XV) PROFIT (LOSS) FOR THE PERIOD (XI+XIV)			**1,707.39**		**(1,482.79)**
(XVI) EARNINGS PER EQUITY SHARE:					
(1) BASIC			-		-
(2) DILUTED			-		-

As Per our audit report of even Date

FOR KUMAR ANMOL & CO
(Chartered Accountants)
FRN : 0016849C

CA ANMOL KUMAR
(PROPRIETOR)
Membership No : 523065
UDIN : 26523065BMOZQQ9335

FOR PINE DEVELOPERS PRIVATE LIMITED

SANJAY KUMAR
(Director)
(DIN-07857959)

PRASHANT KUMAR
(Managing Director)
(DIN-05208069)

Place : PATNA
Date : 27/04/2026

For, Pine Developers Pvt. Ltd.

Managing Director

	TOTAL		-		630.61

11. CASH AND BANK BALANCES

The reconciliation of the Closing amount and Opening amount of Cash and Bank Balances is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OTHER BANK BALANCE				
	- OTHER SHORT TERM DEPOSITS		-	40,995.46	40,995.46
	CASH AND CASH EQUIVALANTS				
	- BALANCES WITH BANK	27,184.47		1,258.96	
	- CASH ON HAND	213.60	27,398.07	1,522.04	2,781.00
	TOTAL		**27,398.07**		**43,776.46**

Note for Other short term Deposits		
Deposit with more than 3 months and less than 12 Months maturity	-	40,995.46

12. OTHER CURRENT ASSETS

The reconciliation of the Closing amount and Opening amount of Other Current Assets is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CURRENT ASSETS - OTHER		24,971.80		12,073.64
	TOTAL		**24,971.80**		**12,073.64**

13. REVENUE FROM OPERATIONS

The reconciliation of the Closing amount and Opening amount of Revenue from operations is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	REVENUE FROM:				
	- OTHER OPERATING REVENUE	1,15,365.00	1,15,365.00		-
	TOTAL		**1,15,365.00**		**-**

(I) List of Flat Sold for Each Project

Sr No.	Particular
1	Sale of Flats belong to old flats already sold.

14. OTHER INCOME

The reconciliation of the Closing amount and Opening amount of Other Income is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	INTEREST INCOME		1,558.03		1,760.99
	TOTAL		**1,558.03**		**1,760.99**

15. FINANCE COSTS

The reconciliation of the Closing amount and Opening amount of Finance costs is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	INTEREST EXPENSES		215.58		
	OTHER FINANCE COSTS				566.88
	TOTAL		**215.58**		**566.88**

For, Pine Developers Pvt. Ltd.

Managing Director

KUMAR ANMOL & CO. CA INDIA FRN.016849C Chartered Accountants

16. OTHER EXPENSES

The reconciliation of the Closing amount and Opening amount of Other Expenses is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	ADMINISTRATIVE AND OTHER EXPENDITURE				
	- FIRE DEP. DD	-	-	170.00	170.00
	ADMINISTRATIVE, SELLING AND OFFICE EXPENSESSES				
	- CONVEYANCE EXPENSES	18.75		-	
	- MAP & OTHERS	693.27		-	
	- OFFICE EXPENSES	26.87		-	
	- POSTAGE AND COURIER	6.73		-	
	- PRINTING AND STATIONARY	25.90		-	
	- PROFESSIONAL FEES	423.73		-	
	- TELEPHONE, MOBILE AND INTERNET	22.00	1,217.25	-	-
	AUDIT FEE				
	- AUDIT FEES	150.00	150.00	150.00	150.00
	RATES AND TAXES				
	- PROFESSIONAL TAX	25.00		-	
	- STAMP CHARGES	200.00	225.00	-	-
	TOTAL		**1,592.25**		**320.00**

17. CHANGES IN INVENTORIES

The reconciliation of the Closing amount and Opening amount of Changes in Inventories is given as follows:

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OPENING INVENTORY	-		-	
	FINISHED GOODS	1,19,542.91	1,19,542.91	1,19,542.91	-
	CLOSING INVENTORY	-		-	
	FINISHED GOODS	9,091.90	9,091.90	1,19,542.91	-
	(INCREASE)/DECREASE IN INVENTORIES		**(1,10,451.01)**		**-**

18. OTHER

(I) RELATED PARTY TRANSACTIONS

As per Accounting Standard (AS) 18, 'Related Party Disclosures' prescribed under the Accounting Standard Rules, the disclosures of the details of the related parties and the transactions entered with them are given below:

(II) List of Related Parties

Sr No.	Nature	Name of the person
1	Key Management Personnel	PRASHANT KUMAR

(III) List of Transactions entered with them

Sr No.	Nature of Transactions	Associate	Joint Venture	Key Management Personnel (KMP)	Relatives of KMP	Holding Company	Subsidiary Company	Others	Total
1	LOANS TAKEN								
	Balance as at 1st April			2627.22					2627.22
	Taken During the Year			0					0
	Returned During the Year			0					0
	Balance as at 31st March			2627.22					2627.22

For, Pine Developers Pvt. Ltd.

Managing Director

ANMOL & CO. CA INDIA FRN.016840C Chartered Accountants

2	SUNDRY DEBTORS								
	Balance as at 31st March								
3	LOANS GIVEN								
	Balance as at 1st April								
	Given During the Year								
	Repaid and adjusted during the year								
	Balance as at 31st March								
4	SUNDRY CREDITORS								
	Balance as at 31st March								
5	OTHER INCOME								
6	PURCHASES								
7	EXPENDITURE								
8	RENT								
9	SALARY			0					0
10	INTEREST								

(IV) PAYMENT TO AUDITOR

The following expenses are incurred on Auditor's in the following manner:

Sr No.	Particulars	Amount (Current Year)	Amount (Previous Year)
1	As an Auditor	150	150
Total		**150.00**	**150.00**

(V) Analytical Ratios

Particulars	Current Year	Previous Year	Change in Ratio (%)
1. Current ratio (in times)			
Total current assets	61,461.79	1,76,023.61	
Total current liabilities	33,908.08	1,50,031.81	
Ratio	1.81	1.17	54.70
2. Debt-equity ratio (in times)			
Debt consists of borrowings and lease liabilities	-	-	
Total equity	63,160.00	63,160.00	
Ratio	-	-	-
3. Debt service coverage ratio (in times)			
Earnings for Debt Service	4,879.78	1,440.99	
Debt Service	215.58	566.88	
Ratio	22.64	2.54	791.34
4. Return on equity ratio (in %)			
Profit after taxes less Preference Dividend (if any)	1,707.41	(1,482.79)	
Average total equity	63,160.00	-	
Ratio	0.03	-	-
5. Inventory turnover ratio (in times)			
Cost of goods sold OR sales	1,15,365.00		
Average Inventory	64,317.41		
Ratio	1.79	-	-
6. Trade receivables turnover ratio (in times)			
Revenue from operations	1,15,365.00	-	
Average trade receivable	315.30	-	
Ratio	365.88	-	-

For, Pine Developers Pvt. Ltd.

Managing Director

KUMAR MOHOL & CO. Chartered Accountants FRN.016849C

7. Trade payables turnover ratio (in times)			
Cost of equipment and software licenses + Other expenses	-		
Average trade payables	-	-	
Ratio	-	-	-
8. Net capital turnover ratio (in times)			
Revenue from operations	1,15,365.00	-	
Average working capital	13,776.86	12,995.90	
Ratio	8.37	-	-
9. Net profit ratio (in %)			
Profit for the year	1,707.41	(1,482.79)	
Revenue from operations	1,15,365.00	-	
Ratio	0.01	-	-
10. Return on capital employed (in %)			
Profit before tax and finance costs	2,522.88	(915.91)	
Capital employed	1,24,460.34	1,25,255.34	
Ratio	0.02	-	-
11. Return on investment (in %)			
Income generated from invested funds			
Average invested funds in treasury investments			
Ratio			
1. Current ratio (in times)			
Total current assets			
Total current liabilities			
Ratio			
2. Debt-equity ratio (in times)			
Debt consists of borrowings and lease liabilities			
Total equity			
Ratio			
3. Debt service coverage ratio (in times)			
Earnings for Debt Service			
Debt Service			
Ratio			
4. Return on equity ratio (in %)			
Profit after taxes less Preference Dividend (if any)			
Average total equity			
Ratio			
5. Inventory turnover ratio (in times)			
Cost of goods sold OR sales			
Average Inventory			
Ratio			
6. Trade receivables turnover ratio (in times)			
Revenue from operations			
Average trade receivable			
Ratio			
7. Trade payables turnover ratio (in times)			
Net Purchase			
Average trade payables			
Ratio			
8. Net capital turnover ratio (in times)			
Revenue from operations			
Average working capital			
Ratio			
9. Net profit ratio (in %)			
Profit for the year			

For, Pine Developers Pvt. Ltd.

Managing Director

KUMAR ANMOL & CO. CA INDIA FRN.016849C Chartered Accountants

Revenue from operations			
Ratio			
10. Return on capital employed (in %)			
Profit before tax and finance costs			
Capital employed			
Ratio			
11. Return on investment (in %)			
Income generated from invested funds			
Average invested funds in treasury investments			
Ratio			

(VI) Audit trail

Sr No.	Particular
1	The Company has maintained its books of account manually during the year. As a result, the provisions relating to audit trail under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 do not apply, and the corresponding reporting requirements are also not applicable.

(VII) Figures have been regrouped and rearranged wherever found necessary.

19 SIGNIFICANT ACCOUNTING POLICIES

(I.) Basis of Accounting

The Assessee has Followed Mercantile Basis of accounting

(II.) Fixed Assets

Fixed Assets has been stated at historical cost less depreciation.

(III.) Depreciation

Depreciation on Fixed Assets has been provided as per Straight Line Method as per the Useful Lifes prescribed under Schedule II of the Companies Act, 2013.

(IV.) Revaluation of Fixed Assets

No Revaluation of Fixed Assets has been done the financial Year.

(V.) Lease Transactions

Lease where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating lease. Operating lease payments are recognized as an expense in the profit and loss account or on a basis, which reflect the time pattern of such payment appropriately.

(VI.) Investment

The cost of an investment includes incidental expense like brokerage, fees and duties incurred prior to acquisition. Deposit are stated at cost plus interest.

(VII.) Inventories

Inventories Has Been Valued At Cost or Net Realisable Value Whichever is less.

(VIII.) Revenue Recognition

Sales has been Stated Net of Tax And Duties. Some Contract receipt are recognised on percentage of completion method. sale of old flats has been recognised as turnover during the year.

(IX.) Sundry Debtors

Debtors are subject to confirmation.

For, Pine Developers Pvt. Ltd.

Managing Director

KUMAR ANMOL & CO. CA INDIA FRN.016849C Chartered Accountants

(X.) Sundry Creditors

Sundry Creditors Are subject to Confirmation.

(XI.) Unsecured Loans

Unsecured Loans Are subject to Confirmation.

(XII.) Investment Income

Investment Income is Recognised on accrual Basis, Inclusive of related Tax Deducted at Source. FIxed deposit is shown as Bank Balance.

(XIII.) Proposed Dividend

No dividend proposed by the Company.

(XIV.) Retirement Benefits

Retirement Benefits are incorporated on the Cash Basis As And When Paid.

(XV.) Taxes on Income

Tax expense comprises both current and deferred taxes. Current tax is provided for on the taxable profit of the year at applicable tax rates.

(XVI.) Foreign Currency Transactions

not applicable

(XVII.) Segment Reporting

not applicable

(XVIII.) Contingent Liability

Contingent Liabilities are determined on the basis of available information.

As Per our audit report of even Date
FOR KUMAR ANMOL & CO
(Chartered Accountants)
FRN : 0016849C

CA ANMOL KUMAR
(PROPRIETOR)
Membership No : 523065
UDIN : 26523065BMOZQQ9335

FOR PINE DEVELOPERS PRIVATE LIMITED

SANJAY KUMAR
(Director)
(DIN-07857959)

PRASHANT KUMAR
(Managing Director)
(DIN-05208069)

Place : PATNA
Date : 27/04/2026

For, Pine Developers Pvt. Ltd.
Managing Director

PINE DEVELOPERS PRIVATE LIMITED
(CIN-: U00500BR1996PTC007022)
Regd Office : G 6, TARA TOWER, EXHIBITION ROAD, PATNA, PATNA-800001, BIHAR
Contact No: 612-2320543, Email: prashant17.07@gmail.com

PROPERTY, PLANT AND EQUIPMENT

(Amount in Hundreds)

Note No : 7

	GROSS BLOCK				DEPRECIATION / AMORTIZATION					NET BLOCK	
Particulars	As at April 1,2025	Addition during the year	Ded/Adj during the year	As at March 31,2026	Upto March 31, 2025	For the year	Ded/Adj during the year	Effect on Deprn as per Co. Act,2013	Upto March 31, 2026	As at March 31,2026	As at March 31,2025
TANGIBLE ASSETS											
FURNITURE AND FITTINGS	376	0	0	376	357.2	0	0	0	357.2	18.8	18.8
PLANT AND MACHINERY	16850	0	0	16850	16007.5	0	0	0	16007.5	842.5	842.5
OFFICE EQUIPMENT	126	0	0	126	119.7	0	0	0	119.7	6.3	6.3
BUILDINGS	82518.08	0	0	82518.08	47778.27	2356.9	0	0	50135.17	32382.91	34739.81
Total :	99870.08	0.00	0.00	99870.08	64262.67	2356.9	0.00	0.00	66619.57	33250.51	35607.41
Previous Year Total	99870.08	0	0	99870.08	61905.77	2356.9	0	0.00	64262.67	35607.41	37964.31

As Per our audit report of even Date
FOR KUMAR ANMOL & CO
(Chartered Accountants)
FRN : 0016849C

CA ANMOL KUMAR
(PROPRIETOR)
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UDIN : 26523065BMOZQQ9335

FOR PINE DEVELOPERS PRIVATE LIMITED

SANJAY KUMAR
(Director)
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For, Pine Developers Pvt. Ltd.
Managing Director

Place : PATNA
Date : 27/04/2026