



**M RAMEEZ & CO.**  
CHARTERED ACCOUNTANTS

Mob: - 7004307529, 8935954509  
Email: - carameezansari@gmail.com

## INDEPENDENT AUDITOR'S REPORT

To the Members of M/s Raman And Kumar Construction limited.

### Opinion

We have audited the financial statements of **M/s Raman And Kumar Construction limited**. ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss 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.

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 Act 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 31st March, 2023, its profit/loss and its cash flows for the year ended on that date,

- a) In the case of the balance sheet, of the state of affairs of the company as at March 31, 2023
- b) In the case of the Profit and Loss Account, of the profit for the period ended on that date and
- C) And the changes in equity for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Accounting Standards (AS) 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.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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Kidwaiji, Patna, Bihar - 800001



2

We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	Nil	Nil

**Information other than the financial statements and auditors' report thereon**

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's 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 during the course of our 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.

**Responsibilities of Management and Those Charged with Governance 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 and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) 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, management 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 management 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 standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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.



④

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.

#### **Report on Other Legal and Regulatory Requirements**

1. As required by 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, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, we report that:

- a) 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.
- b) 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.
- c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards (AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) 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; and.
- g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
- h) 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:
  - i. The Company does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.



iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

iv. (a) The management has represented that, to the best of its 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;

(b) The management has represented, that, to the best of its 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; and

(c) Based on such audit procedures that have been 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) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend have been declared or paid during the year by the company.

Date: 25.12.2024  
Place: Patna Firm  
UDIN:- 25575336BMIXIL6199



For M Rameez & Co.  
(Chartered Accountants)  
RegnNo:-035965C

(CA Md Rameez Ansari)  
(Proprietor)  
M.No:-0575336

## Annexure 'A'

### The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- (i) (a) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- (B) The company is maintaining proper records showing full particulars of intangible assets;
- (b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
- (c) The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, except the following:-

Description of Property	Gross carrying value	Held in name of	Whether promoter ,director other relative or employee	Period held - indicate range, where appropriate	Reason for not being held in name of company
NIL					

- (d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) As explained to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.
- (ii) (a) As explained to us, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.
- (b) The company has no any working capital limits during any point of time of the year. So this Clause doesn't apply to the company.

(c)

Particulars	Qtr/Month	As per Books (In Crore)	As per Statement (In Crore)	Reason of difference
N.A	N.A.	N.A.	N.A.	N.A.



7

Since Company doesn't have any working Capital limits, this Clause doesn't apply to the company.

- (iii) (a) During the year the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans ,secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
- (b) According to the information and explanations given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest;
- (c) There is no stipulation of schedule of repayment of principal and payment of interest and therefore we are unable to comment on the regularity of repayment of principal & payment of interest.
- (d) Since the term of arrangement do not stipulate any repayment schedule we are unable to comment whether the amount is overdue or not.
- (e) No loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties except following:

Name of Party	Amount renewed or extended	% of total loan	Remark, if any
	Nil		

- (f) The company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

- (iv) In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with except non-charging of interest on the loan.
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013.
- (vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii) (a) According to the records made available to us, company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2022 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute except



following : (if applicable) :

Name of the Statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Forum where Dispute is pending	Remarks, if Any
			Nil		

(viii) According to the information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(ix) (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. Except following lenders \_\_\_\_ (if applicable).

Nature of borrowing, including debt securities	Name of lender*	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks, if any
	Nil				

(b) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;

(c) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained, except for:

Nature of the fund raised	Name of the lender	Amount diverted (Rs.)	Purpose for which amount was sanctioned	Purpose for which amount was utilized	Remarks
			Nil		

(d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.

(e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of



or to meet the obligations of its subsidiaries, associates or joint ventures,

- (f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.
- (b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- (xi) (a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- (xii) The company is not a Nidhi Company. Therefore, clause xii is not applicable on the company.
- (xiii) According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements,
- (xiv) (a) In our opinion and based on our examination, the company does not require to have an internal audit system.
- (xv) On the basis of the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with directors or persons connected with him.
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934,
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There is no any resignation of the statutory auditors during the year .so this clause is not applicable.



- (10)
- (xix) On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;
- (xx) Based on our examination, the provision of section 135 are not applicable on the company. Hence this clause is not applicable on the company.
- (xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

**Date: 25.12.2024**  
**Place: Patna**  
**UDIN:- 25575336BMIXIL6199**



**For M Rameez & Co.**  
**(Chartered Accountants)**  
**Firm Regn No:-035965C**

**(CA Md Rameez Ansari)**  
**(Proprietor)**  
**M.No:-0575336**

**RAMAN AND KUMAR CONSTRUCTION LIMITED**

CIN :- U45200BR2002PLC009972

SECTOR-F, FLAT NO. 90, PEOPLES CO-OPRATIVE COLONY

KANKARBAGH PATNA - 800020

Balance Sheet as at 31st March ' 2023

INR (₹ in '00)

Particulars	Note No.	Figures as at the end of (current reporting period) 31/03/2023	Figures as at the end of (the previous reporting period) 31/03/2022
<b>I. Equity and Liabilities</b>			
<b>(1) Shareholders' funds</b>			
(a) Share capital	1	5,000.00	5,000.00
(b) Reserves and surplus	2	(2,29,471.95)	(2,33,952.43)
(c) Money received against share warrants		-	-
<b>(2) Share application money pending allotment</b>			
<b>(3) Non-current liabilities</b>			
(a) Long term borrowings	3	-	-
(b) Deferred tax liabilities (Net)	4	-	-
(c) Other Long term liabilities	5	7,13,374.67	8,96,720.00
(d) Long-term provisions	6	-	-
<b>(4) Current liabilities</b>			
(a) Short-term borrowings	7	10,671.30	9,591.30
(b) Trade payables:-	8		
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.]		-	-
(c) Other current liabilities	9	962.11	1,82,912.11
(d) Short-term provisions	10	1,612.21	-
<b>Total:-</b>		<b>5,02,148.34</b>	<b>8,60,270.98</b>
<b>II. Assets</b>			
<b>Non-current assets</b>			
(1)(a) Property Plant & Equipment and intangible assets			
(i) Property Plant & Equipment	11	3,470.54	2,625.01
(ii) Intangible assets	12	-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	13	-	-
(c) Deferred tax assets (net)	4	238.37	203.89
(d) Long term loans and advances	14	92,046.83	1,99,195.74
(e) Other non-current assets	15	-	-
<b>(2) Current assets</b>			
(a) Current investments	16	-	-
(b) Inventories	17	3,88,708.05	6,36,525.59
(c) Trade receivables	18	-	-
(d) Cash and cash equivalents	19	6,150.76	7,831.42
(e) Short-term loans and advances	20	10,600.00	1,889.33
(f) Other current assets	21	933.79	12,000.00
<b>Total :-</b>		<b>5,02,148.34</b>	<b>8,60,270.98</b>
<b>Contingent liabilities and commitments</b>	22	-	-

Summary of Significant Accounting Policies

The accompanying notes form an integral part of these financial statements

As per our Report of even date attached.

For: M Rameez &amp; Co.

(Chartered Accountants)

(Firm Regn No. 035965C)

(CA MD Rameez Ansari)

(Proprietor)

(Mem. No.- 0575336)

Date: 25.12.2024

Place: Patna

UDIN:- 25575336BMIXIL6199

For and on Behalf of Board of Directors of

(Raman and Kumar Construction Limited)

Director

(Mala Sinha)

DIN:- 06766213

Director

(Puja Singh)

DIN:- 08045064

Raman &amp; Kumar Construction Ltd.

Director

# RAMAN AND KUMAR CONSTRUCTION LIMITED

CIN :- U45200BR2002PLC009972

SECTOR-F, FLAT NO. 90, PEOPLES CO-OPRATIVE COLONY

KANKARBAGH PATNA - 800020

Statement of Profit and Loss for the Year ending 31st March 2023

INR (₹ in '00)

Particulars	Note No.	Figures for the current reporting period (01/04/2022 to 31/03/2023)	Figures for the previous reporting period (01/04/2021 to 31/03/2022)
<b>I. Revenue from operations</b>	23	4,57,793.22	-
II. Other income	24	7.28	0.01
III. Total Income (I + II)		4,57,800.50	0.01
<b>IV. Expenses:</b>			
Cost of Raw materials consumed	25	94,879.46	49,170.41
Purchases		-	-
Changes in inventories of Finished goods	26	-	-
work-in-progress and Stock-in-Trade		2,45,476.52	(82,361.00)
Employee benefits expense	27	19,316.11	14,305.89
Finance costs	28	-	88.62
Depreciation and amortisation expense	11	927.45	663.31
Other expenses	29	91,132.75	40,820.31
<b>Total expenses:-</b>		<b>4,51,732.29</b>	<b>22,687.54</b>
<b>V. Profit before exceptional and extraordinary items and tax (III - IV)</b>		<b>6,068.21</b>	<b>(22,687.53)</b>
VI. Exceptional items		-	-
<b>VII. Profit before extraordinary items and tax (V - VI)</b>		<b>6,068.21</b>	<b>(22,687.53)</b>
VIII. Extraordinary items		-	-
<b>IX. Profit before tax (VII- VIII)</b>		<b>6,068.21</b>	<b>(22,687.53)</b>
X. Tax expense:			
Current Tax		1,612.21	-
Deffered Tax		(34.48)	(22.10)
<b>XI. Profit (Loss) for the period from continuing operations (IX-X)</b>		<b>4,490.48</b>	<b>(22,709.63)</b>
XII. Profit/(loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
<b>XV. Profit (Loss) for the period (XI + XIV)</b>		<b>4,490.48</b>	<b>(22,709.63)</b>
Earnings per equity share:			
(1) Basic	30	89.81	(453.75)
(2) Diluted	31	89.81	(453.75)

The accompanying notes form an integral part of these financial statements  
As per our Report of even date attached.

For: M Rameez & Co.  
(Chartered Accountants)  
(Firm Regn No. 035965C)

(CA MD Rameez Ansari)  
(Proprietor)  
(Mem. No.- 0575336)  
Date: 25.12.2024  
Place: Patna  
UDIN:-25575336BMIXIL6199



For and on Behalf of Board of Directors of  
(Raman and Kumar Construction Limited)

Mala Sinha  
Director  
(Mala Sinha)  
DIN:- 06766213

Puja Singh  
Director  
(Puja Singh)  
DIN:- 08045064  
Raman & Kumar Constructions Ltd.

Director

**RAMAN AND KUMAR CONSTRUCTION LIMITED**  
**CIN :- U45200BR2002PLC009972**  
**SECTOR-F, FLAT NO. 90, PEOPLES CO-OPRATIVE COLONY**  
**KANKARBAGH PATNA - 800020**

Notes to the Accounts for the Year Ended 31st March' 2023

**Corporate Information**

The Company was incorporated on 09.10.2002 under the provisions of Companies Act, 1956. The Company primarily deals in construction of building and developments of Residential units/ Apartments.

**A. Accounting Policies and Basis of Preparation**

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2006, the provisions of the Companies Act, 2013. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Standalone financial statements are presented in Indian Rupees (INR), which is company home Currency and all amounts are rounded off to nearest Hundred

The Company presents Assets and Liabilities in Balance sheet based on current/non-current classification.

The Company has presented non-current assets, and current assets, non-current liabilities with current liabilities in accordance with Schedule III, Division 1 of Companies Act, 2013 notified by MCA.

An assets is classified as current when it is:

- (a) Expected to be realised or intended to be sold or consumed in normal operating Cycle,
- (b) Held primarily for the purpose of trading,
- (c) Expected to be realised within twelve months after the reporting period
- (d) Cash or Cash Equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

An liabilities is classified as current when it is:

- (a) Expected to be settled in normal operating Cycle
- (b) Held primarily for the purpose of trading,
- (c) Expected to be settled within twelve months after the reporting period, or
- (d)

There is no unconditional right to defer the settlement of the liability for atleast twelve months after the reporting period

All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash & cash equivalents.

**B. USE OF ESTIMATES**

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Although these estimates are based on management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future period.

**C. PROPERTY, PLANT, AND EQUIPMENT**

Property, Plant, and Equipment are stated at cost net of recoverable taxes and includes amounts added on revaluation, less accumulated depreciation and impairment loss, if any. All costs, including financing costs till commencement of commercial production, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the fixed assets are capitalized.

**D. INTANGIBLE ASSETS**

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization / depletion. All costs, including financing costs till commencement of commercial production, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets are capitalized.

**E. DEPRECIATION**

i. Depreciation on fixed assets is provided to the extent of depreciable amount on written down value method (WDV) at the rates and in the manner prescribed in Schedule II to the Co. Act, 2013 over their useful life.

ii. Premium on leasehold land is amortized over the period of lease.

iii. Intangible Assets are amortized on a straight line basis over the estimated useful Economic Life.



*Raman & Kumar Constructions Ltd.*  
*Mala Sinha*  
*Director*

**Raman & Kumar Constructions Ltd.**

*Rajiv Sinha*  
*Director*

**Director**

## F. LEASES

(i) Operating Lease Payments are recognized as an expense in the Statement of Profit & Loss on a straight line basis over the lease term. (ii) Assets under Financial Lease are capitalized at the inception of the lease term at the lower of fair value of the leased property and present value of minimum lease payments. (iii) Asset given under operating Leases are included under Fixed Assets. Lease income on these assets is recognized in the statement of Profit & Loss on a straight line basis over the lease term.

## G. BORROWING COST

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Statement of Profit and Loss.

## H. IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

## I. GOVERNMENT GRANT & SUBSIDIES

Grants & Subsidies from the Government are recognized when there is reasonable assurance that the Company will comply with the conditions attached to them and the grant / subsidy will be received. Government Grants related to depreciable assets are treated as deferred income and recognized in the Statement of Profit & Loss in equal amounts over the expected useful life of the related assets. Government Grants related to revenue are recognized on systematic basis in statement of Profit & Loss over the period necessary to match them with the related costs which they are intended to compensate.

## J. INVESTMENTS

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments. All investments are usually measured at cost.

Current investments are carried in the financial statements at lower of the cost and fair value determined in on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the Investments.

## K. INVENTORIES

Raw Material, Stores, Work in Progress and Finished goods are valued at lower of Cost or NRV on FIFO Basis.

## L. REVENUE RECOGNITION

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Dividend income is recognized when right to receive is established. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

## M. INCOME TAXES

Tax expenses comprise current and deferred tax. Current tax comprises Company's tax liability for the current financial year as well as additional tax paid, if any, during the year in respect of earlier years on receipt of demand from the authorities. For computation of taxable income under the Income Tax Act, 1961, accrual basis of accounting has been adopted and consistently followed by the Company. Deferred tax assets and liabilities are computed on the basis of timing differences at the Balance Sheet date using the tax rate and tax laws that have been enacted or substantially enacted by the Balance Sheet date. Deferred tax assets are recognized based on management estimates of reasonable certainty that sufficient taxable income will be available against which such deferred tax assets can be realized. Unrecognized deferred tax assets of earlier years are re-assessed and recognized to the extent that it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realized.

## N. PROVISIONS & CONTINGENT LIABILITIES

The Company recognized a provision when there is a present obligation as a result of past event, and a reliable estimate can be made of the amount of the obligation. Provisions are determined based on the best estimate 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. The liabilities or obligations, which cannot be crystallized but loom in horizon, are disclosed as contingent liabilities.

## O. FOREIGN CURRENCY TRANSACTION

i. Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction.

ii. Monetary items denominated in foreign currencies at the year end are restated at year end rates. In case of items which are covered by forward exchange contracts, the difference between the year end rate and rate on the date of the contract is recognized as exchange difference and the premium paid on forward contracts is recognized over the life of the contract.



Raman & Kumar Construction Co. Private Limited  
M. A. Sankar

Raman & Kumar Construction Co. Private Limited  
Rupa Shree

Director

- iii Non monetary foreign currency items are carried at cost.
- iv Any income or expense on account of exchange difference either on settlement or on translation is recognized in the Statement of Profit & Loss except in case of long term liabilities, where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets.

**P. RETIREMENT AND EMPLOYEE BENEFITS**

- I. Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit & Loss of the year in which the related service is rendered.
- II. Post employment and other long term employee benefits are recognized as an expense in the Profit and Loss account for the year in which the employee has rendered services. The expense is recognized at the present value of the amounts payable determined using actuarial valuation techniques. Actuarial gains and losses in respect of post employment and other long term benefits are charged to the Statement of Profit and Loss.

**Q. RESEARCH AND DEVELOPMENT**

Expenditure on research phase is recognized as an expense when it is incurred. Expenditure on development phase is recognized as an intangible asset if it is likely to generate probable future economic benefits.

**R. EARNING PER SHARE**

Basic and diluted earnings per share are computed by dividing the net profit attributable to equity shareholders for the year, by the weighted average number of equity shares outstanding at the end of the year. There are no diluted potential equity shares.

For: M Rameez & Co.  
(Chartered Accountants)  
(Firm Regn No. 035965C)

*P. Ansari*  
(CA MD Rameez Ansari)  
(Proprietor)  
(Mem. No.- 0575336)  
Date: 25.12.2024  
Place:-Patna



For and on Behalf of Board of Directors of  
(Raman and Kumar Construction Limited)

*Puja Singh*  
Director  
(Puja Singh)  
DIN:- 08045064

*Mala Sinha*  
Director  
(Mala Sinha)  
(DIN:-06766213)

Director

(16)

**RAMAN AND KUMAR CONSTRUCTION LIMITED**  
**CIN :- U45200BR2002PLC009972**  
**SECTOR-F, FLAT NO. 90, PEOPLES CO-OPRATIVE COLONY**  
**KANKARBAGH PATNA - 800020**  
**Notes to Accounts (Forming part of Balance Sheet)**

**Note No. 1 : Share Capital**

**Part (a)**

		INR (₹ in '00)
Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
<b>Authorized Share Capital</b>		
5,000 Equity Shares (Prev. Year- 5,000) of Rs 100/- Each	5,000.00	5,000.00
Preference Shares	-	-
<b>Issued, Subscribed and Fully Paid Up Capital</b>		
5,000 Equity Shares (Prev. Year- 5,000 ) of Rs 100/- Each	5,000.00	5,000.00
Preference Shares	-	-
<b>Issued, Subscribed and not Fully Paid Up Capital</b>		
Equity Shares	-	-
Preference Shares	-	-
<b>Total :-</b>	<b>5,000.00</b>	<b>5,000.00</b>

The Authorised share Capital has remained unchanged during the year under consideration

**Part (b)**

**Reconciliation of the Shares Outstanding at the beginning and at the end of the year**

		INR (₹ in '00)
Equity Shares	Number	Amount
At the beginning of the year	5,000.00	5,000.00
Issued during the year	-	-
Outstanding at the end of the year	5,000.00	5,000.00
Preference Shares	Number	Amount
At the beginning of the year	-	-
Issued during the year	-	-
Outstanding at the end of the year	-	-

There is no any movement in the issued , subscribed and paid up share capital of the Company during the current financial year

**Part (c)**

**Terms/Rights attached**

**1) Equity Shares**

(a) The Company has only one class of Equity shares having a par value of 100/- . Each holder of equity shares is entitled to one vote per share.

(b) The Company declares and pays dividends in Indian rupees, considering the profitability and cash flow Requirements. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. The Board of directors has not recommended any dividend for the Current year ended on 31.03.2023

(c) 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.

(d) The company has no Preference Shares.

(e) The Company doesn't have any Holding/Subsidiary/associates companies.

(f) There are no shares reserved for issue under option and contracts/commitments for the sale of shares/disinvestment including the terms and amounts

(g) there is no security held for conversion into equity shares/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date

(h) No forfeiture of shares has been taken place during the period which was originally paid up

**Part (i) (As per annexure attached)**

**Details of Shareholders holding more than 5% Shares in the Company**

**Part (j) (As per annexure attached)**

**Details of Shareholding of promoters in the Company**

*Raman & Kumar Constructions Ltd.*  
*malg Sanyal Director*

*Raman & Kumar Constructions Ltd.*

*Rupa*

*Shank*

*Director*

**Note No. 2 : Reserves and Surplus**

INR(₹ in'00)

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
<b>(i) Capital Reserve</b>		
(a) Capital Redemption Reserve	-	-
(b) Securities Premium	-	-
(c) Revaluation Reserve	-	-
(d) Share Option Outstanding Account	-	-
(e) Other reserves	-	-
<b>(ii) Revenue Reserve</b>		
(a) Surplus in statement of profit and loss	-	-
(b) Balance as per last account	(2,33,952.43)	(2,33,883.75)
(c) Add: Net profit/Loss for the year as per Statement of profit and loss	4,490.48	-
(d) Amount available for appropriation	-	-
(e) Deferred Tax Asset/(Liability)	-	-
(f) Previous Year Loss Transferred	-	-
(g) Excess Provision of Income Tax Written Back	-	-
(h) Transfer to general reserve	-	-
(i) Less: Appropriations:		
(j) Income Tax Provision for Last Year	10.00	68.68
(k) Proposed dividend	-	-
(l) Sundry Balance Of Fixed assets Written Off	-	-
(m) Closing balance	(2,29,471.95)	(2,33,952.43)
<b>Total:-</b>	<b>(2,29,471.95)</b>	<b>(2,33,952.43)</b>

**Note No. 3 : Long-Term Borrowings**

INR(₹ in'00)

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Bonds/debentures	-	-
(b) Term loans	-	-
(A) from banks	-	-
(B) from other parties	-	-
(c) Deferred payment liabilities	-	-
(d) Deposits	-	-
(e) Loans and advances from related parties (Unsecured)	-	-
(f) Long term maturities of finance lease obligations	-	-
(g) Other loans and advances (specify nature)	-	-
<b>Total:-</b>	<b>-</b>	<b>-</b>

Other details relating to terms of Repayment of term loans and other loans are separately enclosed as separate annexure. Term Loan, if any, from a Scheduled Bank against hypothecation of Primary Assets, Guaranteed by the Directors of the Company in their Personal Capacity.

The relevant charge has already been registered with the ministry of corporate affairs on the website maintained by them, if any

**Note No. 4 : Deferred Tax Assets /(Liabilities)**

INR(₹ in'00)

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
Deferred tax Liability arising out of Timing difference on :	-	-
Difference between accounting and Tax depreciation/amortisation	-	-
Total Deferred tax Liabilities (A)	-	-
Deferred tax assets arising out of Timing difference on :	-	-
Provision for doubtful trade receivables	-	-
Provision for Leave encashment/Bonus	-	-
Expenditure disallowed u/s 40(a),(ia)	-	-
Unearned Income & deferred revenue	-	-
Difference between accounting and Tax depreciation/amortisation	-	85.00
Total Deferred tax Assets (B)	-	22.10
Opening balances	203.89	181.79
Deferred tax Assets/(Liability) (net) (A-b)	34.48	22.10
Closing Balances	238.37	203.89
<b>Total:-</b>	<b>238.37</b>	<b>203.89</b>



Raman & Kumar Constructions Ltd.  
Maha Singh Director

Raja Singh

Raman & Kumar Constructions Ltd.  
Director

**Note No. 5 : Other Long-term Liabilities**

INR (₹ in '00)

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Trade payables	-	-
(b) Others	-	-
Advance from Customers against Flat		
Badal Mansion	-	31,855.00
Bhagwat Mansion	-	61,080.00
Brajendra Residency	1,06,649.27	2,25,758.59
Laxmi Prabha Apartment	41,915.00	42,925.00
Mala Apartment	-	4,500.00
Muneshwar Plaza	34,725.00	34,725.00
Rajaram Palace (Mala Tower)	1,20,760.51	1,12,790.51
Ramlakhan Complex	2,000.00	2,179.69
Red Jashmin Apartment Sahpur	20,000.00	24,250.00
Sharda Mansion	3,63,582.50	85,150.00
Misc. Advances Received	23,742.39	1,61,006.21
Munni Lal Rai	-	4,000.00
Raushan Kumar	-	2,500.00
Baiju Kumar Roy	-	7,000.00
Mohan Prasad Yadav	-	38,000.00
Ranjeet Roy	-	59,000.00
<b>Total:-</b>	<b>7,13,374.67</b>	<b>8,96,720.00</b>

**Note No. 6 : Long-term provisions**

INR (₹ in '00)

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Provision for employee benefits	-	-
(b) Others	-	-
<b>Total:-</b>	<b>-</b>	<b>-</b>

**Note No. 7 : Short-term borrowings**

INR (₹ in '00)

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Loans repayable on demand	-	-
(A) from banks	-	-
(B) from other parties	-	-
(b) Loans and advances from related parties	-	-
(c) Deposits	-	-
(d) Other loans and advances	-	-
<b>Total:-</b>	<b>-</b>	<b>-</b>

Cash Credit limit (Hypo.) from a Scheduled Bank against Hypothecation of Stock in trade and other current asstes, if any. Also Guaranteed by the directors of the Company in their Personal Capacity if any.  
Includes cheque issued to the Creditors/Suppliers ,if any, but not presented by them till the date of Balance Sheet.

The relevant charge if any has already been registered with the ministry of Corporate Affairs on the website maintained by them

**M/s Ram n & Kumar Construction Ltd.**

*Mal Singh*  
Director

**M/s Ram n & Kumar Construction Ltd.**

*Ranjeet Singh*  
Director

INR(₹ in '00)

Note No. 8 : Trade Payables

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(A) Total outstanding dues of micro enterprises and small enterprises:		
(a) the principal amount remaining unpaid to any supplier at the end of each accounting year	-	-
(a) the principal amount remaining unpaid to any supplier at the end of each accounting year	-	-
(b) Interest thereon	-	-
(c) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(d) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	-	-
(e) the amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
(f) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Total:-	-	-

INR(₹ in '00)

Trading payables aging schedule

Outstanding for following periods from due date of payment

Particulars	Less than 1 year	1-2 Year	2-3 Year	More than 3 Year	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total:-	-	-	-	-	-



Baman & Kumar Constructions Ltd.

Baman & Kumar Constructions Ltd.  
Baman & Kumar Constructions Ltd.  
Director

## Note No. 9 : Other current liabilities

Particulars	INR (₹ in '00)	
	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Current maturities of finance lease obligations	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance	-	-
(e) Unpaid dividends	-	-
(f) Application money received for allotment of securities and due for refund and interest accrued thereon.	-	-
(g) Unpaid matured deposits and interest accrued thereon	-	-
(h) Unpaid matured debentures and interest accrued thereon	-	-
(i) Others	240.00	172.11
GST Payable	572.11	200.00
Audit fees Payable	-	9,591.30
Rent payable	10,671.30	150.00
Mala Sinha (Director)	150.00	57,500.00
Accounting Charge payable	-	300.00
Lal Mohan Kumar (Advance Receipt for Land)	-	22,860.00
Aakash Elevator	-	4,000.00
Brajendra Presidency	-	14,500.00
Laxmi Prabha Apartment	-	76,620.00
Rajaram Palace (Mala Tower)	-	4,410.00
Sharda Mansion	-	2,200.00
Amrapali Sales	-	-
Vinod Singh	-	-
Total:-	11,633.41	1,92,503.41

## Note No. 10 : Short-term provisions

Particulars	INR (₹ in '00)	
	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Provision for employee benefits	-	-
Salary Payable	-	-
(b) Others	-	-
Provisions for dividend	-	-
Provisions for Warranty	1,612.21	-
Provisions for Taxes (Income tax)	1,612.21	-
Total:-	1,612.21	-

M/s Ram an & Kumar Construction Ltd.  
*Mala Sinha*  
 Director

M/s Ram an & Kumar Construction Ltd.  
*Rajendra Sinha*  
 Director

# **RAMAN AND KUMAR CONSTRUCTION LIMITED**

## **Annexure to note 1(3i)** Disclosures of Shareholders holding more than 5% Shares in the Company

S. No	Name of Promoter	Figures as at the end of current reporting period			Figures as at the end of Previous reporting period			% Change during the year
		No of Shares	Amount of shares(₹ in '00)	% of total Share	No. of Shares	Amount of shares(₹ in '00)	% of total Share	
A	Equity Shares							
	1 Ajit Kumar	900.00	900.00	18.04	900.00	900.00	18.04	
	2 Binod Bihari Lal	750.00	750.00	15.03	750.00	750.00	15.03	
	3 Mala Sinha	750.00	750.00	15.03	750.00	750.00	15.03	
	4 Manoj Kumar	900.00	900.00	18.04	900.00	900.00	18.04	
	5 Nilu Singh	750.00	750.00	15.03	750.00	750.00	15.03	
B	6 Suresh Raman	940.00	940.00	18.84	940.00	940.00	18.84	
	Sub total	4,990.00	4,990.00	100.00	4,990.00	4,990.00	100.00	
	Prefrence shares							
	Total	4,990.00	4,990.00	100.00	4,990.00	4,990.00	100.00	

## **Annexure to note 1(3i)** Disclosures of Shareholding of promoters in the Company

S. No	Name of Promoter	Figures as at the end of current reporting period			Figures as at the end of Previous reporting period			% Change during the year
		No of Shares	Amount of shares(₹ in '00)	% of total Share	No of Shares '00)	Amount of shares(₹ in '00)	% of total Share	
1	Ajit Kumar	900.00	900.00	18.00	900.00	900.00	18.00	
2	Binod Bihari Lal	750.00	750.00	15.00	750.00	750.00	15.00	
3	Mala Sinha	750.00	750.00	15.00	750.00	750.00	15.00	
4	Manoj Kumar	900.00	900.00	18.00	900.00	900.00	18.00	
5	Nilu Singh	750.00	750.00	15.00	750.00	750.00	15.00	
6	Suresh Raman	940.00	940.00	18.80	940.00	940.00	18.80	
7	Rajesh Kumar	10.00	10.00	0.20	10.00	10.00	0.20	
	Sub total	5,000.00	5,000.00	100.00	5,000.00	5,000.00	100.00	

All Promoters are the holders of Equity shares of the company



*Manoj Singh*  
Director  
Raman & Kumar Constructions Ltd.

*Raman & Kumar*  
Director  
Raman & Kumar Constructions Ltd.

## Details of term loans as at 31st March, 2023

**Total:-**

## INR(₹ in '00)

**Total:-**



Director

**Raman & Kumar Construction Consultants**  
Managing Director

22

## Note No. 11 : Property, Plant &amp; Equipment

INR(₹ in'00)

Particulars		Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
As per Separate Sheet attached	Total:-	3,470.54	2,625.01

The Company doesn't hold any immovable property wherein title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreement are duly executed in favour of the lessee) are not held in the name of company.

## Note No. 12 : Intangible assets

INR(₹ in'00)

Particulars		Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Goodwill		-	-
(b) Brands / trademarks		-	-
(c) Computer software		-	-
(d) Mastheads and publishing titles		-	-
(e) Mining rights		-	-
(f) Copyrights, and patents and other intellectual property		-	-
(g) Recipes, formulae, models, designs and prototypes		-	-
(h) Licences and franchise		-	-
(i) Others (specify nature)		-	-
	Total:-	-	-

## Note No. 13 : Non-current investments

INR(₹ in'00)

Particulars		Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Investment property		-	-
(b) Investments in Equity Instruments		-	-
(c) Investments in preference shares		-	-
(d) Investments in Government or trust securities		-	-
(e) Investments in debentures or bonds		-	-
(f) Investments in Mutual Funds		-	-
(g) Investments in partnership firms		-	-
(h) Other non-current investments		-	-
	Total:-	-	-



Raman & Kumar Constructions Ltd.  
Mala Sanyal Director

Raman & Kumar Constructions Ltd.  
Kuja Shrestha Director

**Raman and Kumar Construction Limited**

CIN :- U45200BR2002PLC009972

**SECTOR-F, FLAT NO. 90, PEOPLES CO-OPRATIVE COLONY**

**KANKARBAGH PATNA - 800020**

Depreciation Chart as per the provisions of the Income Tax Act, 1961

Note- 11A

PARTICULARS	RATE	NET BLOCK AS AT 01-04- 2022 (WDV)	ADDITION DURING THE YEAR		Adjustme nt/sale	TOTAL	DEPRECIATION		TOTAL	NET WDV AS AT 31.03.2023
			More than 180 days	Below 180 days			ON ABOVE 180 DAYS	ON BELOW 180 DAYS		
	(%)	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
<b>Block- 10%</b>										
Fan	10%	29.44	-	-	-	29.44	2.94	-	2.94	26.50
RO Water Purifier	10%	73.18	-	-	-	73.18	7.32	-	7.32	65.86
<b>Sub Total:-</b>		<b>102.62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102.62</b>	<b>10.26</b>	<b>-</b>	<b>10.26</b>	<b>92.36</b>
<b>Block- 15%</b>										
Mixture Machine	15%	331.21	-	-	-	331.21	49.68	-	49.68	281.53
Plant & Machinery	15%	65.69	-	-	-	65.69	9.85	-	9.85	55.84
Mobile	15%	322.35	-	250.00	-	572.35	48.35	18.75	66.85	505.50
Generator	15%	2,422.50	-	-	-	2,422.50	363.38	-	363.38	2,059.12
Printer	15%	62.54	-	-	-	62.54	9.38	-	9.38	53.16
Close Circuit Camera	15%	69.99	-	-	-	69.99	10.50	-	10.50	59.49
Air Condition	15%	-	600.00	-	-	600.00	90.00	-	90.00	510.00
<b>Sub Total:-</b>		<b>3,274.28</b>	<b>600.00</b>	<b>250.00</b>	<b>-</b>	<b>4,124.28</b>	<b>581.14</b>	<b>18.75</b>	<b>599.64</b>	<b>3,524.64</b>
<b>Block- 40%</b>										
Laptop	40%	0.20	-	-	-	0.20	0.08	-	0.08	0.12
Computer	40%	-	-	922.98	-	922.98	-	184.60	185.00	737.98
<b>Sub Total:-</b>		<b>0.20</b>	<b>-</b>	<b>922.98</b>	<b>-</b>	<b>923.18</b>	<b>0.08</b>	<b>184.60</b>	<b>185.08</b>	<b>738.10</b>
<b>TOTAL:-</b>		<b>3,377.10</b>	<b>600.00</b>	<b>1,172.98</b>	<b>-</b>	<b>5,150.08</b>	<b>591.48</b>	<b>203.35</b>	<b>794.98</b>	<b>4,355.10</b>

Previous Year	980.42	980.42	125.00	568.95	9.38	578.32	3,377.10
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Raman & Kumar Construction Limited  
 Director  
*(Signature)*

# **Raman and Kumar Construction Limited**

CIN :- U45200BR2002PLC009972

SECTOR-F, FLAT NO. 90, PEOPLES CO-OPRATIVE COLONY

KANKARBAGH PATNA - 800020

Depreciation Chart as per the Companies Act for the year ended 31st March' 2023

Note No. 11 : Property, Plant & Equipment

Particulars	Gross Block (Original Cost) (A)	Accumulated depreciation upto 31-03-2022 (B)	Net Block as on 01-04-2022 (C=A-B)	Additions during the year (D)	Disposals during the year (E)	Total (F=C+D-E)	Depreciation during the year (G)	Other Adjustments (H)	Net Block as on 31-03-2023 (I=F+G-H)
(a) Land	-	-	-	-	-	-	-	-	-
(b) Buildings	-	-	-	-	-	-	-	-	-
© Plant & Equipment	4,280.00	1,835.27	2,444.73	-	-	2,444.73	596.03	-	1,848.70
(d) Furnitures & Fixtures	-	-	-	-	-	-	-	-	-
(e) Vechiles	-	-	-	-	-	-	-	-	-
(f) Office Equipments	828.76	648.48	180.28	1,772.98	-	1,953.26	331.42	-	1,621.84
<b>Total</b>	<b>5,108.76</b>	<b>2,483.75</b>	<b>2,625.01</b>	<b>1,772.98</b>	<b>-</b>	<b>4,397.99</b>	<b>927.45</b>	<b>-</b>	<b>3,470.54</b>

Calculation of Deferred Tax Asset/(Liability)

Dep as per IT Act (Note-11(A))	794.98
Dep as per Co Act (Note-11)	927.45
Diff	(132.47)
Deferred Tax Asset	34.48



Raman & Kumar Consttuctions Ltd.

*[Signature]*

Director

*[Signature]*  
Director

## Note No. 14 : Long-term loans and advances

Particulars	Figures as at the end of current reporting period		Figures as at the end of the previous reporting period	
	Secured, Considered Good	Unsecured Considered Good	Doubtful	Secured, Considered Good
(a) Capital Advances	-	-	-	-
(b) Loans and advances to related parties	-	-	-	-
Sitesh Raman	-	-	-	89,735.71
Puja Kumari	-	39,146.83	-	2,323.20
Ajit Kumar	-	-	-	39,136.83
(c) Other Loans and advance (Specify nature)	-	-	-	-
(i) Advance for Flat Purchase	-	20,000.00	-	20,000.00
Shashi Bhushan	-	-	-	2,000.00
Anut Dubey	-	19,400.00	-	19,000.00
Arijun Singh	-	10,000.00	-	10,000.00
Birendra Narayan Choubey	-	2,500.00	-	-
Aruna Choubey	-	-	-	16,000.00
(ii) Anup Kumar (Advance for Land)	-	-	-	-
(iii) Advance Refundable	-	1,000.00	-	1,000.00
Total:-	-	92,046.83	-	1,99,195.74

INR(₹ in '00)

## Note No. 15 : Other non-current assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(i) Long-term Trade Receivables (including trade receivables on deferred credit terms)	-	-
(ii) Others	-	-
Total:-	-	-

INR(₹ in '00)

## Note No. 16 : Current investments

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Investment property	-	-
(b) Investments in Equity Instruments	-	-
(c) Investments in preference shares	-	-
(d) Investments in Government or trust securities	-	-
(e) Investments in debentures or bonds	-	-
(f) Investments in Mutual Funds	-	-
(g) Investments in partnership firms	-	-
(h) Other Current Investments	-	-
Total:-	-	-

Raman &amp; Kumar Constructions Ltd.

Director

Raman &amp; Kumar Constructions Ltd.



INR(₹ in'00)

Note No. 17 : Inventories		Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
	Particulars		
	(a) Raw Materials(Construction Materials)	7,061.07	9,402.09
	(b) Work In Progress	3,81,646.98	6,27,123.50
	(c) Finished Goods	-	-
	(d) Stock in trade	-	-
	(e) Investments in debentures or bonds	-	-
	(f) Stores & Spares	-	-
	(g) Loose Tools		
	(h) Other (Specify)	3,88,708.05	6,36,525.59
	Total:-		

INR(₹ in '00)

Note No. 18 : Trade Receivables		Figures as at the end of the previous reporting period
Particulars	Figures as at the end of current reporting period	
(a) Trade Receivables outstanding for a period exceeding six months from the date they are due for payment	-	-
Secured, considered good	-	-
Unsecured, considered good	-	-
Doubtful less allowances for bad and doubtful debts	-	-
exceeding	-	-
six months from the date they are due for payment	-	-
Secured, considered good	-	-
Unsecured, considered good	-	-
Total:-		

• receivables outstanding

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 6 months	6 months - 1 year	1-2 Years	2-3 Years	
Trade Receivables ageing schedule for trade receivables outstanding					
(i) Undisputed Trade Receivables - Considered good	-	-	-	-	-
(ii) Undisputed Trade Receivables - Considered doubtful	-	-	-	-	-
(iii) Undisputed Trade Receivables - Considered good	-	-	-	-	-
(iv) Disputed Trade Receivables - Considered doubtful	-	-	-	-	-

Associations Ltd.

Director

Madg Singh  
Director  
Daman & Kumar Constructions Ltd.  
Accountants  
V/A  
1965C



28

INR(₹ in'00)

Note No. 19 : Cash and Cash Equivalents

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Balances with banks	-	3.98
Current Account With ICICI Bank	133.46	133.47
Current Account With IDBI	4,420.17	3,871.92
Current Account With HDFC Bank	-	-
(b) Cheques, drafts on hand	1,597.13	3,822.05
(c) Cash on hand	-	-
(d) Others (specify nature)	6,150.76	7,831.42
<b>Total:-</b>		

INR(₹ in'00)

Note No. 20 : Short-term loans and advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
<u>Secured &amp; Considered Good</u>	-	-
<u>Unsecured &amp; Considered Good</u>	-	830.00
(a) Advance to Related Party	-	1,037.33
Puja Kumari	-	22.00
Sitesh Raman	10,600.00	-
Raman Developer	-	-
(b) Advance To Supplier	-	-
(c) Other Loan & Advances	-	-
<u>Doubtful</u>	-	-
<b>Total:-</b>	10,600.00	1,889.33

INR(₹ in'00)

Note No. 21 : Other current assets (specify nature)

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(a) Deposits with bank	50.19	-
Fixed Deposit (Sweep)	-	12,000.00
(b) Others	883.60	-
Muthoot Finance Ltd	933.79	12,000.00
Income Tax deducted at Source (F/Y:-2022-23)	-	-
<b>Total:-</b>		

INR(₹ in'00)

Note No. 22 : Contingent liabilities and commitments (to the extent not provided for)

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
(i) Contingent liabilities	-	-
(a) Claims against the company not acknowledged as debt;	-	-
(b) Guarantees;	-	-
(c) Other money for which the company is contingently	-	-
(ii) Commitments	-	-
(a) Estimated amount of contracts remaining to be executed	-	-
(b) Uncalled liability on shares and other investments partly	-	-
(c) Other commitments (specify nature).	-	-
<b>Total:-</b>		



Raman & Kumar Constructions Ltd.  
Mala Sinha  
Director

Raman & Kumar Constructions  
Puja Sinha  
Dire

**RAMAN AND KUMAR CONSTRUCTION LIMITED**

**Note No. 23 : Revenue from Operations**

INR(₹ in'00)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Sale of items traded	-	-
(b) Sale of services (Sale of Residential Flates)	4,57,793.22	-
(c) Other operating revenues	-	-
<b>Total:</b>	<b>4,57,793.22</b>	<b>-</b>

**Note No. 24 : Other Income**

INR(₹ in'00)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Interest Income	-	-
(b) Dividend Income	-	-
(c) Net gain/loss on sale of investments	-	-
(d) Other Income	-	-
Interest on Fd (Sweep A/c)	6.55	-
Misc Income	0.73	0.01
<b>Total:</b>	<b>7.28</b>	<b>0.01</b>

**Note No. 25 : Cost of Material Consumed**

INR(₹ in'00)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Cost of Raw Material Consumed	-	5,248.70
Raw Material at the beginning of the year	9,402.09	-
Add: Purchase of Raw material	92,538.44	53,323.80
Less: Raw Material at the end of the year	7,061.07	9,402.09
Cost of Raw Material Consumed	94,879.46	49,170.41
<b>Total:-</b>	<b>94,879.46</b>	<b>49,170.41</b>

**Note No. 26 : Change in Inventories**

INR(₹ in'00)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
<b>Finished Goods</b>		
Inventory at the beginning of the year	-	-
Inventory at the end of the year	-	-
Increase or Decrease in Inventory	-	-
<b>Work-in-Progress</b>		
Inventory at the beginning of the year	6,27,123.50	5,44,762.50
Inventory at the end of the year	3,81,646.98	6,27,123.50
Increase or Decrease in Inventory	2,45,476.52	(82,361.00)
<b>Stock in Trade</b>		
Inventory at the beginning of the year	-	-
Inventory at the end of the year	-	-
Increase or Decrease in Inventory	-	-
<b>Total Inventory at the beginning of the Year</b>	<b>6,27,123.50</b>	<b>5,44,762.50</b>
<b>Total Inventory at the end of the Year</b>	<b>3,81,646.98</b>	<b>6,27,123.50</b>



Raman & Kumar Constructions Ltd.

M. G. Sanyal

Director

Rupa Shukla

Director

Raman & Kumar Constructions Ltd.

## Note No. 27 : Employee Benefit Expenses

INR(₹ in'00)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(i) Salaries paid	12,116.11	12,496.70
(ii) Contribution to Provident and other fund	-	-
(iii) Expenses on ESOP and ESPP	-	1,809.19
(iv) Staff welfare expenses	7,200.00	-
(v) Director Remuneration	19,316.11	14,305.89
<b>Total</b>		

## Note No. 28 : Finance Costs

INR(₹ in'00)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Interest expense		
On long term borrowings	-	-
On short term borrowings	-	-
On others	-	-
(b) Other borrowing costs	-	88.62
(c) Applicable net gain/loss on foreign currency	-	-
<b>Total</b>	-	88.62

## Note No. 29 : Other Expenses

INR(₹ in'00)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(a) Consumption of stores and spares parts	-	-
(b) Power & Fuel	5,997.84	3,022.33
(c) Rent (Office)	2,400.00	2,400.00
(d) Repairs To Building	-	-
(e) Repairs To machinery	-	-
(f) Insurance	105.07	-
(g) Rates and taxes, excluding, taxes on income	1,834.38	-
(h) Miscellaneous Expenses (As per annexure (A) attached)	80,545.46	35,397.98
(i) Payments to auditor		
As auditor for Statutory audit	150.00	-
For tax audit	100.00	-
For GST Consultancy	-	-
For management services	-	-
For Stock Audit	-	-
For reimbursement of expenses	-	-
<b>Total</b>	91,132.75	40,820.31



Raman & Kumar Constructions Ltd.  
 Maly Sonu Director

Raman & Kumar Constructions Ltd.

Director

Annexure (A)

INR(₹ in'00)

Miscellaneous Expenses	Figures for the current reporting period	Figures for the previous reporting period
ROC Filing Fees	722.50	401.00
Office Expenses	6,792.36	2,935.46
Accounting Charge	150.00	150.00
Other repairs	1,568.22	3,388.50
Conference Expenses	-	394.95
Travelling Expenses	1,659.47	1,054.62
Sales Promotion	7,569.84	2,604.26
land Acquisition Cost	-	24,193.89
Telephone ,Mobile & Internet Expenses	292.67	275.30
Postage & Courier Expenses	537.78	-
Advertisement Expenses	577.05	-
Bank Charge & Commission	211.38	-
Consultancy Charge	410.25	-
Printing & Stationery	78.90	-
Labour payment	38,111.50	-
Machinery Expenses	1,400.00	-
Site Expenses	20,463.54	-
Round Off	0.00	-
<b>Total:-</b>	<b>80,545.46</b>	<b>35,397.98</b>

Note No. 30 : Basic Earning per Share

INR(₹ in'00)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	4,490.48	(22,687.53)
(ii) Weighted Average of outstanding Equity Shares	50.00	50.00
(iii) Basic Earning per share	89.81	(453.75)

Note No. 31 : Diluted Earning per Share

INR(₹ in'00)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	4,490.48	(22,687.53)
(ii) Weighted Average of outstanding Equity Shares	50.00	50.00
(iii) Diluted Earning per share	89.81	(453.75)

\*Weighted Average of Outstanding Equity Shares

INR(₹ in'00)

Particulars	Figures for the current reporting period	Figures for the previous reporting period
(i) Opening no. of shares	50.00	50.00
Weights	1.00	1.00
(ii) Allotment made during the year	-	-
Weights	-	-
Weighted Average	50.00	50.00



Raman & Kumar Construction Ltd.  
Malga Singh Director

Raman & Kumar Construction Ltd.  
Lupa Singh Director

### Additional Regulatory Information

#### 32 Construction Contract (AS-7)

During the year, the Company has not entered into any construction contract and has no any previous construction contract running.

Accordingly

INR(₹ in'00)

	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
--	---------------------------------------------------	--------------------------------------------------------

a) Amount of Contract Revenue recognised is	-	-
b) Method used to Calculate Contract Revenue for the period is not applicable	-	-
c) Stage of completion of contract not Applicable.	-	-
d) Amount of work in Progress	3,81,646.98	6,27,123.50
e) Retention amount of Progress Billing which are not paid	-	-
f) Advance Amount Received before work Completed	7,13,374.67	8,96,720.00
g) Gross amount due from Customers for Contract work as assets	-	-
h) Gross amount due to Customers for Contract work as Liability	-	-
i) Excess of revenue recognised over actual bills raised (unbilled revenue)	-	-

#### 33 Segment Reporting (AS-17)

The Company operates has only one segment and there is no other reportable segment as required to be disclosed in accordance with Accounting standard 17.

#### 34 Related Party disclosure (AS 18)

As per Accounting standards 18, the disclosures of transaction with the related parties where control exists and related parties with whom transaction have been taken place and their relationship are enclosed as a separate annexure.

INR(₹ in'00)

	Figures for the current reporting period	Figures for the previous reporting period
Aggregate Advances(Short Term/Long Term)		
(Note No- 14 & 20)		
Loans & Advances to Promoters	39,146.83	1,28,872.54
Loans & Advances to Related Parties	10,600.00	22.00
Loans & Advances to Directors	-	2,323.20
Loans & Advances to KMP	-	-
Total Advances	49,746.83	1,31,217.74
<b>Additional Disclosure</b>		
Repayable on Demand	-	-
without Specifying any terms or period of repayment		
Types of borrower	Percentage	Percentage
Promoters	100	100
Related Parties	N.A	N.A
Directors	N.A	N.A
KMP	N.A	N.A

#### 35 Operating Lease Arrangement (AS-19)

Operating lease payments represents rentals payable by the company for certain buildings and satellite Channels however the company is neither obligated to pay any rental as lessee not receive any rental to lessor.

#### 36 Provision for Contingencies(AS-29)

Not ascertained.

#### 37 Employee Benefits (AS-15)

##### Defined Contribution Plan- Provident Fund:

The Company has not Subscribed to any Provident Fund Scheme and as such has not charged any Contribution to the Statement of Profit and Loss.

##### Gratuity:

The Company doesn't make any contribution under the Employees Gratuity Scheme to a fund administered by trustees covering the eligible employees.

##### Medical Benefits:

The Company does has Scheme to reimburse domicilliary and hospitalisation expenses not exceeding specified Limits incurred by eligible and qualifying employees and their dependent family members.

##### Pension Plans:



Raman & Kumar Constructions Ltd.  
Maha Singh  
Director  
Raman & Kumar Constructions Ltd.  
Director

The Company has not subscribed to any pension Plan.

**38 Utilisation of borrowing**

The company has used the borrowing from banks and financial Institution, if any for the specific purpose for which it was taken at the balance sheet date.

**40** Disclosure as required under the Regulation of SEBI LODR is not applicable to the company.

**41** Derivates Transactions are not applicable to the company.

**42** The Company has not traded or invested in Crypto Currency or Virtual Currency during the Current or previous Year.

**43** The Companies doesn't have any transactions during the period with the companies stuck off under the Companies Act 2013 and/or The Companies Act 1956.

**44** There is no Income Surrendered or disclosed as income during the Current Year or previous Year in the tax assessment under the income tax Act 1961, that has not been recorded in the books of accounts.

**45** No Proceeding have been initiated on or are pending against the Company for holding Benami Transaction (prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

Quarterly Returns or statements of Current assets filed by the company with bank and /or financial institution are in agreement with the

**46** books of account. (N/A)

**47** The Company has not been declared wilful defaulter by any bank or financial institution or any government or any government authority.

The Company has not advanced or loaned or invested funds to any other persons or entities ,including foreign entities (Intermediaries)

**48** with the understanding that the intermediary

(a) 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

(b) Provide any guarantee, Security or the like to or on behalf of the ultimate beneficiaries.

The Company has not received any funds from any other persons or entities ,including foreign entities (Funding Party) with the

**49** understanding(whether received in writing or otherwise) that the Company shall

(a) 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

(b) Provide any guarantee, Security or the like to or on behalf of the ultimate beneficiaries.

**50 Layers of Companies**

The provisions of companies (Restriction on number of layers ), Rules 2017 are applicable to holding companies in terms of Rule 2 of the said Rules .since the Company is not holding or subsidiary Companies the provisions are not applicable.

**51 Valuation of property Plant & Equipment.**

The Company has not revalued its property, Plant & Equipment (including right of use of assets ) or intangible assets or both during the current or previous year

**52 Compliance with approved scheme of arrangements**

The Company has not entered into any Scheme of arrangement which has an accounting impact on Current or previous financial year.

**53 Registration of charge or satisfaction of charge with Registrar of companies**

There are no charges or satisfaction of charges which are yet to be registered with the Registrar of companies beyond the statutory period.

**54 Corporate Social Responsibility**

The provisions for corporate Social Responsibility have been mandated under section 135 of the Companies Act, 2013 and are applicable to Companies having net worth of ₹ 500 crore or more, or turnover of ₹ 1000 Crore or more, or net profit of ₹ 5 Crore or more in the immediately preceding Financial Year

Since the company does not fall in any of the conditions prescribed above , provisions of corporate social Responsibility are not applicable to it.

**55**

The Financial statements have been prepared to comply with the amendements affected in division 1 of the schedule III to the Companies Act, 2013 issued vide notification dated March 24,2021(the "notification").

Certain Category of assets and liabilities have been regrouped/ reclassified based on the requirements of the notification

Accordingly previous year's figures have been regrouped/reclassified wherever required to make their classification comparable with that of the current year



Raman & Kumar Constructions Ltd.  
Maha Sany Director  
Kupa Director  
Raman & Kumar Constructions Ltd.  
Director

The Company doesn't have any pending litigation against any law. Thus Impact of pending Litigation on financial statement is NIL.

### 57 Note about going Concern

Although the company has incurred loss during the previous years and as a result the network of the company has resulted to negative, In the opinion of the Board of Directors, there is no material uncertainty related to going concern as the company has incurred profits in the current year and will also make good profits in the future as the company is in working condition so the books of accounts are prepared on Going Concern Basis.

### 58 Financial Ratios

Particulars	Numerator( Figures as at the end of current reporting period)	Denominator( Figures as at the end of current reporting period)	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period	Change	% Change
(a) Current Ratio,	4,06,392.60	13,245.62	30.68	3.42	27.26	797.27
(b) Debt-Equity Ratio,	7,13,374.67	(2,24,471.95)	(3.18)	(3.92)	0.74	(18.86)
(c) Debt Service Coverage Ratio,	NA	NA	NA	NA	NA	NA
(d) Return on Equity Ratio,	4,456.00	(2,24,471.95)	(0.02)	0.10	(0.12)	(120.03)
(e) Inventory turnover ratio,	NA	NA	NA	NA	NA	NA
(f) Trade Receivables turnover ratio,	NA	NA	NA	NA	NA	NA
(g) Trade payables turnover ratio,	NA	NA	NA	NA	NA	NA
(h) Net capital turnover ratio,	NA	NA	NA	NA	NA	NA
(i) Net profit ratio,	4,456.00	NA	NA	NA	NA	NA
(j) Return on Capital employed,	6,068.21	(2,24,471.95)	(0.03)	0.10	(0.13)	(127.28)
(k) Return on investment	NA	NA	NA	NA	NA	NA

Note:- working of these ratios is enclosed as a saperate annexure to this report. (Schedule 1)



Raman & Kumar Constructions Ltd.

Director

Maha Girish Director

**Schedule 1**

**Particulars**

**Amount (₹ in '00))**

**Amount (₹ in '00))**

**1) Current Ratio**

**(a) Current Assets**

Inventories	3,88,708.05	6,36,525.59
Short term Loans & Advances	10,600.00	1,889.33
Other Current Asstes	933.79	12,000.00
Cash & Cash Equivalent	6,150.76	7,831.42
<b>Total</b>	<b>4,06,392.60</b>	<b>6,58,246.33</b>

**(b)Current Liabilities**

Short term Borrowings	10,671.30	9,591.30
Other Current Liabilities	962.11	1,82,912.11
Short term Provisions	1,612.21	-
<b>Total</b>	<b>13,245.62</b>	<b>1,92,503.41</b>

Current ratio(a)/(b)

30.68 3.42

**2)Debt Equity ratio**

**(a)Debt**

Other long Term Liabilities	7,13,374.67	8,96,720.00
Short term Borrowings	10,671.30	9,591.30
Other Current Liabilities	962.11	1,82,912.11
Short term Provisions	1,612.21	-

**(b) Equity**

Share capital	5,000.00	5,000.00
Reserve & surplus	(2,29,471.95)	(2,33,952.43)
<b>Total Equity</b>	<b>(2,24,471.95)</b>	<b>(2,28,952.43)</b>
<b>Debt Equity Ratio(a)/(b)</b>	<b>(3.18)</b>	<b>(3.92)</b>

**3) Debt Service Coverage ratio**

(a) Revenue income	4,57,793.22	-
(b)Interest & Principal Amount paid on Loan	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Debt service Coverage ratio</b>	<b>NA</b>	<b>NA</b>

**4) Return On Euity Ratio**

<b>(a) Profit After Tax</b>	<b>4,456.00</b>	<b>(22,687.53)</b>
<b>(b) Equity</b>		
Share capital	5,000.00	5,000.00
Reserve & surplus	(2,29,471.95)	(2,33,952.43)
<b>Total Equity</b>	<b>(2,24,471.95)</b>	<b>(2,28,952.43)</b>
<b>Return on Equity(a)/(b)</b>	<b>(0.02)</b>	<b>0.10</b>

**5) Inventory turnover Ratio**

<b>(a)Turnover</b>	<b>4,57,793.22</b>	<b>-</b>
<b>(b)(Opening Inventory +closing inventory)/2</b>	<b>5,12,616.82</b>	<b>2,78,18,822.79</b>
<b>Inventory Turnover Ratio(a)/(b)</b>	<b>0.89</b>	<b>-</b>



Raman & Kumar Constructions Ltd.  
 Malg Singh Director  
 Raman & Kumar Constructions Ltd.  
 Rupa Shukla Director

**6) Trade Receivable Turnover Ratio**

(a) Turnover	4,57,793.22	-
(a) Trade Receivable	-	-
Trade Receivable Turnover Ratio(a)/(b)	-	-

**7) Trade payable turnover ratio**

(a) Purchase	92,538.44	53,323.80
(b) Trade Payable	-	-
Trade Payable turnover ratio(a)/(b)	-	-

**8) Net Capital Turnover ratio**

(a) Turnover	4,57,793.22	-
(a) Average Net working Capital	4,29,444.95	1,52,517.11
Net capital turnover ratio(a)/(b)	1.07	-

**9) Net Profit Ratio**

(a) NPAT	4,456.00	(22,687.53)
(b) Revenue income(Sale)	4,57,793.22	-
Net Profit ratio(a)/(b)	0.01	-

**10) Return on Capital Employed**

(a) EBIT	6,068.21	(22,687.53)
(b) Capital Employed	(2,24,471.95)	(2,28,952.43)
Return on Capital Employed(a)/(b)	(0.03)	0.10

**11) Return on Investment**

(a) Income from Investment	-	-
(b) Initial value of Investment	-	-
Return on Investment	-	-



Raman & Kumar Constructions Ltd.  
 Raman & Kumar Constructions Ltd.  
 Malu Singh Director  
 Director

# M/S RAMAN AND KUMAR CONSTRUCTIONS LIMITED

## Disclosure as per AS-18 on "RELATED PARTY DISCLOSURES"

(Annexure to Notes on Accounts, Point No. 34)

(F.Y. 2022-2023)

### (1) Remuneration Given:-

Name of Related Party	Relation	Nature	INR (₹ in '00)	
			Amount	
PUJA KUMARI	DIRECTOR	REMUNERATION GIVEN	3,600.00	
SITESH RAMAN	HUSBAND OF MALA SINHA DIRECTOR	SALARY	4,800.00	
MALA SINHA	DIRECTOR	REMUNERATION GIVEN	3,600.00	

### (2) Loan and Advance Given:-

Name of Related Party	Relation	Nature	Opening Balance	Receipt During The Year	Payment During The Year	INR (₹ in '00)	
						Balance as on 31-03-2023	
RAMAN DEVELOPER LTD	Sister Concern	LOAN GIVEN	22.00	22.00	10,600.00	10,600.00	



M. Rameez & Co. Chartered Accountants  
Patna  
Director  
Raman & Kumar Constructions Ltd.  
Raman & Kumar Constructions Ltd.  
Director

RAMAN & KUMAR CONSTRUCTION LIMITED  
SECTOR-F, FLAT NO. 90, PEOPLES CO-OPRATIVE COLONY  
KANKARBAGH PATNA - 800020  
CIN :- U45200BR2002PLC009972

**Cash Flow Statement**  
**(For The Year Ended 31.03.2023)**

Particulars	Amount (₹ in '00.)
<b>Cash Flow From Operating Activities</b>	
Net Profit Before Tax	6,068.21
<b>Adjusted For Non Cash Expenses</b>	
Depreciation	927.45
Interest Paid	-
Adjustment of taxes (Deferred tax)	34.48
<b>Adjusted For Non Cash Income</b>	
Profit/Loss on Sale of Investment/Fixed Assets	-
Interest Received	-
<b>Operating Profit Before Changing in Working Capital</b>	7,030.14
<b>Adjustments (Add/Less)</b>	
Increase/Decrease in Inventories	2,47,817.54
Increase/Decrease in Trade Receivable	-
Increase/Decrease in Short Term Loans and Advances	(8,710.67)
Increase/Decrease in Other Current Assets	11,066.21
Increase/Decrease in Trade Payable	-
Increase/Decrease in Other Current Liabilities	(1,81,950.00)
Increase/Decrease in Short Term Provisions	1,612.21
<b>Cash Generated From Operations</b>	76,865.43
Direct Tax Paid	1,622.21
<b>Net Cash Generated From Operating Activities(A)</b>	75,243.22
<b>Cash Flow From Investing Activities</b>	
Purchase/Sale of Fixed Assets	(1,772.98)
Increase/Decrease in Non Current Investment	-
Increase/Decrease in Deferred Tax Assets/Liabilities (Net)	(34.48)
Increase/Decrease in Long Term Loans and Advances	1,07,148.91
Increase/Decrease in Other Non Current Assets	-
Interest Received	-
<b>Net Cash Generated From Investing Activities (B)</b>	1,05,341.45
<b>Cash Flow From Financing Activities</b>	
Proceeds From Issue of Share Capital	-
Proceeds From Issue of Security Premium	-
Increase/Decrease in Long Term Borrowings	-
Increase/Decrease in Other Long Term Liabilities	(1,83,345.33)
Increase/Decrease in Other Long Term Provisions	-
Increase/Decrease in Short Term Borrowings	1,080.00
Interest Paid	-
<b>Net Cash used From Financing Activities(C)</b>	(1,82,265.33)
<b>Net Changes in Cash and Cash Equivalents (A+B+C)</b>	(1,680.66)
Cash and Cash Equivalents as at 01.04.2022	7,831.42
Cash and Cash Equivalents as at 31.03.2023	6,150.76

For: Raman & Kumar Constructions Limited

(Mala Sinha)  
Director  
DIN:- 06766213

(Puja Singh)  
Director  
DIN:-08045064

For: M Rameez & Co.  
(Chartered Accountants)  
(Firm Regn No. 035965C)

(Md Rameez Ansari)  
(Proprietor)  
(Mem. No.- 0575336)

Date: 25.12.2024  
Place: Patna

Director

UDIN: 25575336 B.MIX146199



**RAMAN AND KUMAR CONSTRUCTION LIMITED**  
**SECTOR-F, FLAT NO. 90, PEOPLES CO-OPRATIVE COLONY**  
**KANKARBAGH PATNA - 800020**

**DISCLOSURES FOR ICDS FOR THE YEAR ENDING 31ST MARCH 2023**

ICDS		DETAILS				INR(₹ In'00)
ICDS – I : ACCOUNTING POLICIES	SL.NO	ACCOUNTING POLICY				
	1	The financial statements have been prepared under the historical cost convention on accrual basis.				
	2	All Income and expenditure items are recognized on accrual basis				
	3	Fixed assets are stated at cost, less accumulated depreciation and impairment, if any. Direct costs are capitalized until fixed assets are ready for use. Capital work-in-progress comprises of the cost of fixed assets that are not yet ready for their intended use at the reporting date				
	4	Depreciation on Fixed Assets has been taken at the rates prescribed under Income Tax Act instead of useful life of the Assets as prescribed in AS 10				
	5	Inventory Valuation - Refer ICDS -II : Valuation of Inventories				
	6	Borrowing Cost - Refer ICDS - IX : Borrowing Cost				
		7 Provisions, Contingent Liabilities & Contingent Assets - Refer ICDS - X				
ICDS – II : VALUATION OF INVENTORIES	SL.NO	PARTICULARS	DETAILS			
	1	Accounting Policy adopted in measuring inventories including the cost formulae.	The Construction Materials of goods are valued at Lower of Cost or Net Realisable value on FIFO basis.			
	2	The total carrying amount of inventories and its classification appropriate to a person	Work In Progress		3,81,646.98	
			Construction Material		7,061.07	
		TOTAL		3,81,646.98		
ICDS – III : CONSTRUCTION CONTRACTS - NOT APPLICABLE						
ICDS – IV : REVENUE RECOGNITION	SL.NO	PARTICULARS	DETAILS			
	1	Total Amount of Sales (As per Profit & Loss Account)	4,57,793.22			
		2 Total Amount not recognized as revenue during previous year due to lack of reasonably certainty of its ultimate collection along with the nature of uncertainty	NIL			
ICDS – V : TANGIBLE FIXED	SL.NO	PARTICULARS	DETAILS			
	1	Full Details of Fixed Assets	As per Point No – 18 of Form 3CD – Part –B			
ICDS – VI : RELATING TO EFFECTS OF CHANGES IN FOREIGN EXCHANGE RATES - NOT APPLICABLE						
ICDS – VII : GOVERNMENT GRANTS - NOT APPLICABLE						
ICDS – VIII : RELATING TO SECURITIES - NOT APPLICABLE						
ICDS – IX : BORROWING COSTS	SL.NO	PARTICULARS	DETAILS			
	1	The accounting Policy adopted for Borrowing Costs	Borrowing costs that are attributable to the acquisition and/or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit and Loss as incurred.			
		2 Amount of borrowing costs capitalized during the previous year	NIL			
ICDS – X :	Description of the nature of the obligation, amount at the beginning & year end, Additions made to existing provisions, reversal of the opening provisions and the					
PROVISION	SL.NO	Description of Provision	O/B as on 01.04.2022	Additions	Reversal/Payment	C/B as on 31.03.2023
CONTINGENT LIABILITIES & ASSETS	1	Expenses & Other Payable	-	1,612.21	-	1,612.21
No Contingent Liability or Contingent Asset identified by the assessee.						



Raman & Kumar Constructions Ltd.  
 Mal & Siva Director

Raman & Kumar Constructions Ltd.  
 Director