

M/S KUMAR CONSTRUCTION
MAHALAXMI COMPLEX, RAJENDRA PATI, PATNA-800001
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025

	PARTICULARS	Note No.	As at 31/03/2025		As at 31/03/2024	Rs.
			Rs.	Rs.	Rs.	
I	Revenue from operations:	19	-		84,84,700.00	
II	Other Income	20	7,42,518.04		3,45,969.00	
III	Total Income (I + II)			7,42,518.04		88,30,669.00
IV	Expenses					
	Cost of Construction	21	96,00,222.84		6,57,987.87	
	Purchases of Stock in Trade	22	-		-	
	Changes in inventories of finished goods, work in progress and Stock-in-trade	23	(96,00,222.84)		71,13,787.96	
	Employee benefits expense	24	3,96,000.00		3,47,500.00	
	Finance Costs	25	-		60,608.21	
	Depreciation and amortization expenses	26	12,824.00		15,309.00	
	Other Expense	27	2,56,615.28		4,73,782.43	
	Total Expense			6,65,439.28		86,68,975.47
V	Profit/(loss) before exceptional and extraordinary items and tax (III- IV)			77,078.76		1,61,693.53
VI	Exceptional items (specify nature & provide note/delete if none)			-		-
VII	Profit/(loss) before extraordinary items and tax (V-VI)			77,078.76		1,61,693.53
VIII	Extraordinary Items (specify nature & provide note/delete if none)			-		-
IX	Profit before, partners' remuneration and tax (VII-VIII)					
X	Partners' remuneration*					
XI	Profit before tax (VII-VIII)			77,078.76		1,61,693.53
XII	Tax expense:					
	(1) Current tax		24,050.00		-	49,769.16
	(2) Tax Liability for earlier years		-		-	-
	(2) Deferred tax		-	24,050.00	-	-
XIII	Profit/(Loss) for the period from continuing operations (IX - X)			53,028.76		1,11,924.37
XIV	Profit/(Loss) for the period from discontinuing operations					-
XV	Tax expense of discontinuing operations			-		-
XVI	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)			-		-
XVII	Profit/(Loss) for the period (XI+XIV)			53,028.76		1,11,924.37
	See accompanying notes to the financial statements	2				

For and on behalf of the Firm

For KUMAR CONSTRUCTION

For Kumar Construction

[Signature]
Managing Partner

For Kumar Construction

[Signature]
Partner

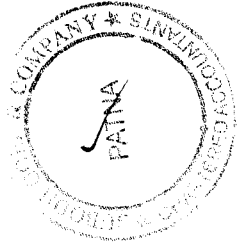
As per our report of every date
For SUBODH GOEL & CO.
Chartered Accountants

[Signature]
SUBODH KUMAR GOEL
Partner
M. No. 74835

Place : Patna

Date : 25.06.2025

Name of the Proprietor	Profit sharing Ratio	OPENING BALANCE AS ON 01-04-2024	ADDITION DURING THE YEAR (NET)	SALARY	INTEREST	SHARE OF PROFIT	DRAWING (NET)	CLOSING BALANCE AS ON 31-03-2025
Anup kumar	40.00%	70,31,079.08	11,00,000.00			21,211.50	11,27,712.25	70,24,578.33
Mamta Raj	20.00%	59,12,384.33				10,605.75	4,074.50	59,18,915.58
Rohit Shankar	5.00%	17,30,074.59				2,651.43	679.08	17,32,046.94
Kaveri Palace Pvt Ltd	35.00%		2,30,00,000.00			18,560.08	-	2,30,18,560.08
Total Rs.	100.00%	1,46,73,538.00	2,41,00,000.00	-	-	53,028.76	11,32,465.84	3,76,94,100.92



For Kumar Construction
Rohit Shankar
Partner

For Kumar Construction
Anup Kumar
Managing Partner

M/S KUMAR CONSTRUCTION
MAHALAXMI COMPLEX, RAJENDRA PATH, PATNA-800001

NOTES FORMING PART OF BALANCE SHEET

Note - 1: Non-Corporate Information

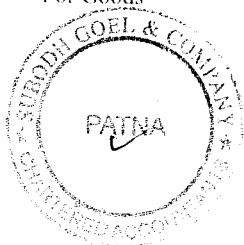
M/S Kumar Construction having its office at Mahalaxmi Complex, Rajendra Path, Patna-800001" is engaged in Construction of business of Real estate.

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE '4'				
RESERVES AND SURPLUS				
Capital Reserve		-		-
Revaluation Reserve		-		-
Undistributed Surplus (Balance from statement of profit and loss)				
Balance of Profit & Loss A/c		53,028.76		1,11,924.37
Less: Profit Distributed during the year		53,028.76		1,11,924.37
TOTAL		<u>-</u>		<u>-</u>

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE '5'				
LONG TERM BORROWINGS				
<u>Secured</u>				
 <u>Unsecured</u>				
<u>Loan from related parties</u>				
TOTAL		<u>-</u>		<u>-</u>

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE '6'				
SHORT TERM BORROWINGS				
<u>Secured</u>				
TOTAL		<u>-</u>		<u>-</u>

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE '7'				
TRADE PAYBLE				
<u>Total outstanding dues of micro enterprises and small enterprises:</u>				
<u>Total outstanding dues of creditors other than micro enterprises and small enterprises</u>				
Trade Payables				
For Goods		1,30,209.00		1,46,595.72
TOTAL		<u>1,30,209.00</u>		<u>1,46,595.72</u>



For Kumar Construction

Shub Kumar
Managing Partner

For Kumar Construction

Rohit Sarker
Partner

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees

NOTE '8'

OTHER CURRENT LIABILITIES

Advance From Customer				
Glamour Vinimay Pvt Ltd				
Other Liabilities		14,200.00		
Salary Payable		3,65,000.00		6,79,829.04
Statutory Dues		88,000.00		25,000.00
		12,400.00		10,800.00
TOTAL		4,79,600.00		7,15,629.04

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees

NOTE '9'

SHORT TERM PROVISIONS

Provision for Employee Benefits

Other Provisions:

Provision for Income Tax		24,050.00		49,769.16
TOTAL		24,050.00		49,769.16

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees

NOTE '11'

NON-CURRENT INVESTMENTS

TOTAL

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees

NOTE '12'

Long-term loans and advances

TOTAL

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees

NOTE '13'

CURRENT INVESTMENTS

TOTAL

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees

NOTE '14'

INVENTORIES

Closing Stock

WORK- IN- PROGRESS

Closing Work in Progress

For Kumar Construction

Shankar Kumar
Managing Partner



TOTAL

1,10,48,229.72	14,48,006.88
1,10,48,229.72	14,48,006.88

For Kumar Construction

Rohit Shanker

NOTE '10' Property, Plant & Equipment

SR. NO.	DESCRIPTION OF ASSETS	Useful Life	Rate of Depreciation	GROSS BLOCK				DEPRECIATION				NET BLOCK	
				COST AS ON 01.04.2024	ADDITION DURING THE YEAR	ADJ. DURING THE YEAR	TOTAL COST AS AT 31.03.2025	DEPRECIATION AS AT 01.04.2024	ADDITION DURING THE YEAR	DEP ADJ.	TOTAL DEPRE. AS AT 31.3.2025	AS AT 31.03.2025	AS AT 31.03.2024
Tangible Assets:													
1	Furniture & Fixture	28	10%	7,072.00			7,072.00	707.00	637.00		1,344.00	5,728.00	6,365.00
2	Air Conditioner	20	15%	910.00			910.00	137.00	116.00		253.00	657.00	773.00
3	E.P.B.X.	20	15%	535.00			535.00	80.00	68.00		148.00	387.00	455.00
4	Ford Fusion	20	15%	37,706.00			37,706.00	5,656.00	4,808.00		10,464.00	27,242.00	32,050.00
5	Mixture Machine	20	15%	88.00			88.00	13.00	11.00		24.00	64.00	75.00
6	Sumo	20	15%	13,196.00			13,196.00	1,979.00	1,683.00		3,662.00	9,534.00	11,217.00
7	Vibrator	20	15%	5,453.00			5,453.00	818.00	695.00		1,513.00	3,940.00	4,635.00
8	Pump Set	20	15%	7,796.57			7,796.57	1,169.00	994.00		2,163.00	5,633.57	6,627.57
9	Welding Machine	20	15%	13,184.00			13,184.00	1,978.00	1,681.00		3,659.00	9,525.00	11,206.00
10	Pile Displacement Machine	20	15%	11,914.00			11,914.00	1,787.00	1,519.00		3,306.00	8,608.00	10,127.00
11	Water Filter	20	15%	308.00			308.00	46.00	39.00		85.00	223.00	262.00
12	Emergency Light	20	15%	250.00			250.00	38.00	32.00		70.00	180.00	212.00
13	Computer with printer	6	40%	2,253.61			2,253.61	901.00	541.00		1,442.00	811.61	1,352.61
TOTAL RS.				1,00,666.18	-	-	1,00,666.18	15,309.00	12,824.00	-	28,133.00	72,533.18	85,357.18
Previous Year				1,00,666.18	-	-	1,00,666.18	-	15,309.00	-	15,309.00	85,357.18	1,00,666.18

SR. NO.	DESCRIPTION OF ASSETS	Useful Life	Rate of Depreciation	GROSS BLOCK				DEPRECIATION				NET BLOCK	
				COST AS ON 01.04.2023	ADDITION DURING THE YEAR	ADJ. DURING THE YEAR	TOTAL COST AS AT 31.03.2024	DEPRECIATION AS AT 01.04.2023	ADDITION DURING THE YEAR	DEP ADJ.	TOTAL DEPRE. AS AT 31.3.2024	AS AT 31.03.2024	AS AT 31.03.2023
Tangible Assets:													
1	Furniture & Fixture	28	10%	7,072.00			7,072.00	-	707.00		707.00	6,365.00	7,072.00
2	Air Conditioner	20	15%	910.00			910.00	-	137.00		137.00	773.00	910.00
3	E.P.B.X.	20	15%	535.00			535.00	-	80.00		80.00	455.00	535.00
4	Ford Fusion	20	15%	37,706.00			37,706.00	-	5,656.00		5,656.00	32,050.00	37,706.00
5	Mixture Machine	20	15%	88.00			88.00	-	13.00		13.00	75.00	88.00
6	Sumo	20	15%	13,196.00			13,196.00	-	1,979.00		1,979.00	11,217.00	13,196.00
7	Vibrator	20	15%	5,453.00			5,453.00	-	818.00		818.00	4,635.00	5,453.00
8	Pump Set	20	15%	7,796.57			7,796.57	-	1,169.00		1,169.00	6,627.57	7,796.57
9	Welding Machine	20	15%	13,184.00			13,184.00	-	1,978.00		1,978.00	11,206.00	13,184.00
10	Pile Displacement Machine	20	15%	11,914.00			11,914.00	-	1,787.00		1,787.00	10,127.00	11,914.00
11	Water Filter	20	15%	308.00			308.00	-	46.00		46.00	262.00	308.00
12	Emergency Light	20	15%	250.00			250.00	-	38.00		38.00	212.00	250.00
13	Computer with printer	6	40%	2,253.61			2,253.61	-	901.00		901.00	1,352.61	2,253.61
TOTAL RS.				1,00,666.18	-	-	1,00,666.18	-	15,309.00	-	15,309.00	85,357.18	1,00,666.18

For Kumar Construction

1,00,666.18

15,309.00

85,357.18

1,00,666.18

For Kumar Construction



Managing Partner

For Kumar Construction



Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees

NOTE '15'

TRADE RECEIVABLES

(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

77,71,875.00

(b) Trade Receivables outstanding for a period not 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

97,80,375.00

TOTAL

77,71,875.00

97,80,375.00

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees

NOTE '16'

CASH AND BANK BALANCES

Cash and Cash Equivalents

Cash in Hand (As certified by the Proprietor)

96,94,657.00

31,59,193.76

Balance with Banks

State Bank of India, ABL, (37146820559)

Bank of Baroda, Patna

2,44,150.74

82,520.53

State Bank of India (Escrow), Patna

4,65,657.47

State Bank Of India Relators C/A

10,000.00

State Bank of India (Current), Patna

96,762.18

26,563.10

Fixed Deposit

2,74,504.00

3,01,858.00

6,25,416.92

8,76,599.10

TOTAL

1,03,20,073.92

40,35,792.86

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees

NOTE '17'

SHORT TERM LOANS AND ADVANCES

Secured

GST

89,251.10

TDS

98,000.00

6,000.00

Unsecured Considered Goods

Advance to Supplier

26,17,577.00

1,00,000.00

Other Advances

63,10,420.00

1,30,000.00

TOTAL

91,15,248.10

2,36,000.00

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees

NOTE '18'

OTHER CURRENT ASSETS

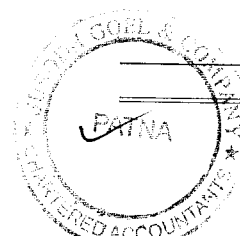
For Kumar Construction

Shank Kumar
Managing Partner

TOTAL

For Kumar Construction

Shank Kumar
Partner



NOTES FORMING PARTS OF STATEMENT OF PROFIT AND LOSS

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE '19'				
REVENUE FROM OPERATION				
Sales				84,84,700.00
TOTAL		-		84,84,700.00

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE '20'				
OTHER INCOME				
Other Income		7,42,518.04		3,45,969.00
TOTAL		7,42,518.04		3,45,969.00

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE '21'				
COST OF CONSTRUCTION				
Purchase		56,29,726.23		81,487.86
Labour		11,30,500.00		-
Other Construction Cost		28,39,996.61		5,76,500.91
TOTAL		96,00,222.84		6,57,987.87

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE '22'				
PURCHASE				
Traded Goods		-		-
TOTAL		-		-

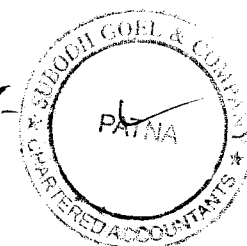
Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees
NOTE '23'				
CHANGE IN INVENTORIES				
Opening Work in Progress		14,48,006.88		85,61,794.84
Less: Closing Work in Progress		1,10,48,229.72		14,48,006.88
TOTAL		(96,00,222.84)		71,13,787.96

For Kumar Construction

Deep Kumar
Managing Partner

For Kumar Construction

Dehvit Shanker
Partner



Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees

NOTE '24'

EMPLOYEE BENEFITS EXPENSES

Salaries		3,96,000.00		3,44,000.00
Staff Welfare (Office)		-		3,500.00
TOTAL		3,96,000.00		3,47,500.00

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees

NOTE '25'

FINANCE COST

Interest on Cash Credit				4,132.21
Interest on Term Loan				56,476.00
Partners Interest				-
TOTAL		-		60,608.21

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees

NOTE '26'

DEPRECIATION

Depreciation and Amortisation Expenses		12,824.00		15,309.00
TOTAL		12,824.00		15,309.00

Particulars	As at 31 March 2025		As at 31 March 2024	
	Rupees	Rupees	Rupees	Rupees

NOTE '27'

OTHER EXPENSES

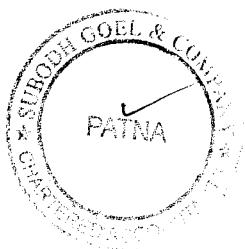
Audit Fee	65,000.00		65,000.00	
Bank Charges	13,956.18		2,592.30	
Conveyance	60,260.00		-	
Electricity Bill	35,000.00		56,964.00	
Fee Rates & Taxes	29,328.00		36,140.00	
GST Late Fee & Interest	-		3,10,493.00	
Maintenance Charge	28,799.99		1,543.00	
Printing & Stationary	3,870.00		1,050.00	
Telephone and Internet	20,400.00		-	
Rounding Off	1.11	2,56,615.28	0.13	4,73,782.43
TOTAL		2,56,615.28		4,73,782.43

For Kumar Construction

Shankar Kumar
Managing Partner

For Kumar Construction

Rohit Sharker
Partner



NOTE: "2" SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES: -

A. PRESENTATION AND DISCLOSURE OF FINANCIAL STATEMENT:

The financial statements have been prepared in accordance with generally accepted accounting principles in India (*Indian GAAP*) under the historical cost convention on an accrual basis in compliance with all material aspect of the Accounting Standard (*AS*) applicable to the Level of entities under which the firm falls.

All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle. Based on the nature of product and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as up to twelve months for the purpose of current/non- current classification of assets and liabilities.

B. USE OF ESTIMATES:

The presentation of financial statements requires certain estimates and assumptions. These estimates and assumptions effect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Difference between the actual result and estimates are recognized in the period in which the result is known/materialized.

C. ACCOUNTING CONCEPTS:

The assessee follows mercantile system of accounting. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

D. PROPERTY PLANT & EQUIPMENT:

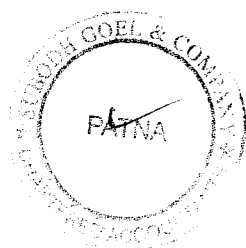
Property Plant & Equipment are stated at the original cost including other expenses related to acquisition Less depreciation.

GST paid on purchase of Property, Plant & Equipments reduced from the Purchase Price in order to avail ITC.

In the view of mandatory change in presentation of financial statement and to exercise practical expedient, the firm has taken WDV as on 31st March 2023 as the Gross Block as on 1st April 2023.

D. DEPRECIATION:

Depreciation on Fixed Assets is charged as per rate prescribed under the Income Tax Act, 1961



Kumar Construction (Year 2024-25)**A. REVENUE RECOGNITION:**

The company follows percentage of completion method as prescribed by the revised guidance note 2012 on accounting for real estate transaction issued by the "The Institute of Chartered Accountants of India."

There are three basic criteria for recognizing of revenue;

- a). At least 25% of construction cost should be incurred at the reporting date.
- b). At least 25% of the saleable area is secured by the buyer at the reporting date and
- c). At least 10% of the total revenue are realized at the reporting date.

SL. No.	Name of Projects	% of Construction Cost Incurred	% of Saleable areas secured by buyers	% revenue realised
1	Manili Residency	0.00%	0.00%	0.00%

On the basis of above table at the end of the reporting period the company will be able to recognize revenue in the project as all of the criteria stated above has been fulfilled.

B. CONSTRUCTION COST:

As per the explanations made available to us the company is booking construction material cost etc. on 100% consumption basis and expenses booked accordingly in financial statements.

1. NOTES ON ACCOUNTS**I. INVENTORIES:**

Valuation of inventory (Work-in-Progress) has been made at cost. Cost includes cost of raw material consumed, labour charges, Technical and supervision charges and other expenditure directly or indirectly attributable to that job.

II. Cash in Hand is as per the books and as certified by the management.

III. As per the explanations made available to us the firm is booking construction material cost etc, on 100% consumption basis and expenses booked accordingly in Financial Statements.

IV. Previous year's figures have been re-grouped and re-arranged wherever considered necessary.

V. Payment to Auditors for services rendered Rs. 65,000.00 (Previous Year 65,000.00)



Kumar Construction (Year 2024-25)

VI. Balance of Sundry receivables and payables are subject to formal confirmation. All sundry debtors are unsecured but considered good by the management to the extent of their book value.

VII. Borrowing Cost:

Borrowing costs attributable to acquisition and construction of qualifying assets are capitalized as a part of the cost of such assets up to the date when such assets are ready for its intended use. Other borrowing costs are charged to the Statement of Profit and Loss in the period in which they are incurred.

VIII. The firm has paid Rs. Nil to partners as interest on Capital.

IX. CONTINGENT LIABILITIES AND PROVISIONS

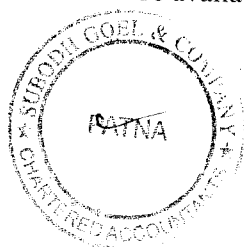
Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligations at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure is also made in regard to contingent liability when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation, in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

X. EMPLOYEE BENEFITS:-**Short Term Employees Benefits:**

The undiscounted amount of short-term employee benefit expected to be paid in exchange for the services render by the employee is recognized during the period when the employee renders the service. This benefit includes salary, wages and short-term compensation.

XI. Recognition of Deferred Tax

The provision for current Income Tax is based on the taxable profit from April 1, 2024 to March 31, 2025. Deferred Income Tax reflects the impacts of current year timing differences between taxable income/ losses and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the Balance sheet date. Deferred tax is recognized only to the extents that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In respect of carry forward losses, deferred tax assets are recognized only to the extent there is virtual certainty that sufficient future taxable income will be available against which such losses can be set off.



Kumar Construction (Year 2024-25)

Pursuant to AS-22 issued by The Institute of Chartered Accountants of India, Deferred Tax Assets of **Rs. Nil** which arose during the year on account of timing difference between amount of depreciation as per books of accounts and depreciation as claimed under the provisions of Income Tax Rules, 1962 and the difference between DTA of previous and current year which amounts to **Rs. Nil** which has been debited in profit and loss account.

XII. TAXATION

Tax expense (tax savings) is the aggregate of current year tax and deferred tax charged (or credited) to the Statement of Profit & Loss of the year.

Current tax is the provision made for income tax liability on the profits for the year ended 31st March 2025 in accordance with the provisions of the Income Tax Act, 1961.

XIII. ADDITIONAL INFORMATION

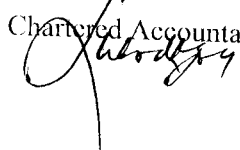
The Partnership firm i.e. "Kumar Constructions" is MSME and falls under SMALL category of the MSME. The firm has complied with the Accounting Standard insofar as they are applicable to the firm i.e. (Level IV entities)

Signature to Schedule '1' TO '27'.

In terms of our report annexed.

For **SUBODH GOEL & CO**

Chartered Accountants


(Subodh Kumar Goel)
M. No. 74835

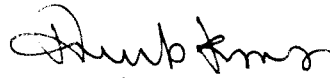
Partner

Place: Patna.

Date: 25-06-2025

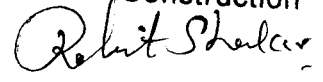
For **KUMAR CONSTRUCTIONS**

For Kumar Construction


Managing Partner

[PARTNER]

For Kumar Construction



Partner

[PARTNER]