

KUMAR BUILDCON PRIVATE LIMITED**Profit and Loss Statement for the year ended 31st March, 2021***(All amounts in Rs. unless otherwise stated)*

Particulars	Notes	For the year ended March 31, 2021	For the year ended March 31, 2020
Income			
Revenue from operations	17	31,217,760	25,015,076
Other Income	18	489,546	274,385
Total Revenue		31,707,306	25,289,462
Expenditure			
Cost of flats, shops, offices etc. sold	19	-	-
Employee benefit expenses	20	1,071,314	833,267
Finance cost	21	4,659	-
Depreciation and amortization expenses	10	1,572,386	1,664,667
Other expenses	22	5,862,725	5,581,843
Total Expense		8,511,083	8,079,778
Profit / (Loss) from ordinary Activities before exceptional and extraordinary items and tax		23,196,224	17,209,684
Exceptional & Extraordinary Item		-	-
Profit / (Loss) before tax from ordinary Activities		23,196,224	17,209,684
Tax Expense			
- Current Tax		5,376,000	3,750,200
- Deferred Tax	5	(153,865)	(191,732)
Profit / (Loss) for the period		17,974,088	13,651,216
Earning per equity share:			
(1) Basic [Face value of Rs.100]		36	27
(2) Diluted [Face value of Rs.100]		36	27
Number of shares considered for			
- Basic		500,000	500,000
- Diluted		500,000	500,000
Significant Accounting Policies	1		

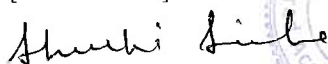
Notes 1 to 29 form an integral part of the financial statement

In terms of our report of even date

For B. Gupta & Company

Chartered Accountants

[FRN 000933C]



(Shuchi Sinha)

Partner [M.No.079292]

Place : Patna

Dated: 29 OCT 2021



For Kumar Buildcon (P) Ltd.


Director

Narendra Kumar

Director

For Kumar Buildcon (P) Ltd.



Punita Kumar

Director

Director

KUMAR BUILDCON PRIVATE LIMITED

Notes forming part of the Balance Sheet as at March 31, 2021

Note 10 : Fixed Assets
For the year ended 31st March 2021

Assets	Gross Block			Depreciation			Net Block As at 31.03.2021	Net Block As at 31.03.2020
	At cost or Book value as at 01.04.2020	Additions during the year ended 31.03.2021	Sold/transferred during the year ended 31.03.2021	As on 31.03.2021	Depreciation for the year	Amount adjusted with Retained Earning	Total Depreciation up to 31.03.2021	
Particulars								
Land & Building	23,624,101.92	-	-	23,624,101.92	868,705.09	-	5,848,833.82	18,643,973.19
Plant and Machinery	3,674,204.82	855,747.00	-	4,529,951.82	97,198.43	-	3,353,407.14	417,996.11
Furniture & Fixture	2,288,093.70	-	-	2,288,093.70	127,863.56	-	1,913,554.55	502,402.71
Office Equipment	126,826.26	-	-	126,826.26	14,468.69	-	107,220.77	34,074.18
Computer	768,184.88	-	-	768,184.88	14,227.96	-	760,754.12	21,658.72
Motor Car	5,255,326.00	-	-	5,255,326.00	449,922	-	4,778,867.59	926,380.27
Capital Work in Progress at Dumaria Estate	60,549,470.70	-	-	60,549,470.70	-	-	-	60,549,470.70
Total	96,286,208.28	855,747.00	-	97,141,955.28	1,572,385.59	-	16,762,637.99	80,379,317.29
Previous Year	96,262,208.28	24,000.00	-	96,286,208.28	1,664,667.32	-	15,190,252.40	81,095,955.88
								82,736,623.20

For Kumar Buildcon (P) Ltd.

Manish Kumar

Director

For Kumar Buildcon (P) Ltd.

Punit Kumar

Director



KUMAR BUILDCON PRIVATE LIMITED, PATNA

Notes forming part of Profit and Loss Statement for the year ended on March 31, 2021

(All figures in Indian Rupees)

Particulars	31-Mar-21	31-Mar-20
Note 17 : Revenue from operations		
Income from rent	15,249,275.00	15,064,824.00
Income on the basis of advance received [Refer 17.1]	15,968,485.25	9,950,252.11
Total	31,217,760.25	25,015,076.11
Note 17.1-(Ten Percent of the advance received recognized as revenue as per accounting policy)		
Advance as on 31.03.2021	387,471,615.83	227,786,763.30
10% of the advance received	38,747,161.58	22,778,676.33
Less: Income already recognised	22,778,676.33	12,828,424.22
Income recognised during the period	15,968,485.25	9,950,252.11
Note 18: Other Income		
Miscellaneous Income	32,229.00	8,723.48
Short & Excess	677.76	-
Interest on IT Refund	-	265,662.00
Sundry balance w/o	456,639.43	-
Total	489,546.19	274,385.48
Note 19 : Cost of flats, shops, offices etc. sold		
	-	-
Total	-	-
Particulars	31-Mar-21	31-Mar-20
Note 20 : Employee Benefits Expense		
Salaries & Wages	676,586.00	662,850.25
Provident fund contribution	175,545.80	10,556.00
ESI Contribution	93,672.80	78,477.00
Bonus	89,509.00	81,384.00
Director's remuneration [Smt. Punita Kumar -Wholetime Director]	36,000.00	-
Total	1,071,313.60	833,267.25
Note 21 : Finance Cost		
Bank Charges	4,659.00	-
Total	4,659.00	-
21.1 Interest expense on secured loans have been booked under respective projects.		

For Kumar Buildcon (P) Ltd.

Namande Singh
Director

For Kumar Buildcon (P) Ltd.

Punita Kumar
Director



KUMAR BUILDCON PRIVATE LIMITED, PATNA

Notes forming part of Profit and Loss Statement for the year ended March 31, 2021

(All figures in Indian Rupees)

Note 22 : Other expenses		
Accounting charges	79,200.00	86,400.00
Audit fees	88,500.00	88,500.00
Interest on TDS	907.00	212.00
Computer package & accessories	10,630.00	21,910.00
Corporation Tax	174,585.00	174,503.00
Electricity Charge (201 NP Centre)	88,365.00	97,284.00
Electricity Charge (Mircha Mirchi Road)	-	59,614.00
Filing fees	-	48,818.00
Insurance charges	56,209.21	185,964.00
Freight and Cartage	34,117.00	-
Gst Audit fees	35,400.00	-
Office Maintenance Charge	-	10,699.00
Legal Expenses	-	15,120.00
Office Maintenance expenses	20,014.00	-
Membership fee	22,420.00	2,950.00
Miscellaneous expenses	21,457.80	18,412.00
News paper & Periodical	898.00	3,005.00
Printing & stationery	101,124.00	65,083.94
GPS Charge	-	2,700.00
Postage & Courier Charges	2,794.00	3,897.00
Publicity and Advertisement	-	5,216.00
Rent paid	4,500,792.00	3,549,960.00
AC AMC Charge	56,640.00	12,980.00
Business Promotional Expenses	20,278.00	38,961.00
Conveyance Expense	380.00	4,706.00
Telephone & Trunk Call Expenses	59,556.90	84,166.36
Expenses on Vehicle	258,688.00	-
Director's Travelling Exp	111,131.00	348,288.00
Website Charges	4,956.00	4,956.00
Dish TV Recharge	2,745.00	2,745.00
Internet Exp	12,980.00	15,479.00
Expenses incurred on abandoned projects written off (Ref Note-22.1)	-	515,049.00
TDS Return Filing Fees	16,250.00	11,040.00
Repairs & Maintenance	15,174.80	41,253.00
Market Maintenance	65,800.00	60,275.00
Sundry W/Off	-	1,899.68
Round Off	731.89	(0.53)
Total	5,862,724.60	5,581,843.45
Note-22.1: The expenditure incurred on the following projects (as detailed hereunder alongwith respective expenditure) have been charged off to expenses as the projects had to be abandoned due to technical reasons . Details are given as under-		
Project Name	31-Mar-21	31-Mar-20
1 Kumar Brahma Apartment	-	42,856.00
2. Shiv Puri Project	-	287,400.00
3. Phulwari Sharif Project	-	86,714.00
4. Bailey Road Project	-	98,079.00
Total	-	515,049.00

For Kumar Buildcon (P) Ltd.

Nandu Kumar
Nandu Kumar
Director

For Kumar Buildcon (P) Ltd.

Punita Kumar
Punita Kumar
Director

