

KUMAR BUILDCON PRIVATE LIMITED

Balance Sheet as at 31st March, 2022

CIN:-U74200BR1987PTC002803

(All amounts in Rs. unless otherwise stated)

Particulars	Notes	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share capital	2	50,000,000	50,000,000
(b) Reserve & Surplus	3	191,720,225	131,865,650
(c) Money received against share warrants		-	-
Total of Shareholders Fund		241,720,225	181,865,650
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long term borrowings	4	34,199,014	38,780,470
(b) Deferred tax liabilities (Net)	5	-	-
(c) Other long term liabilities		-	-
(d) Long term provisions		-	-
Total of Non-Current Liabilities		34,199,014	38,780,470
(4) Current Liabilities			
(a) Short-term borrowings	6	25,108,339	24,739,437
(b) Trade Payables	7	-	-
Total outstanding dues of micro enterprises and small enterprises		4,690,593	9,058,287
Total outstanding dues of creditors other than micro enterprises		223,867,933	411,849,916
(c) Other current Liabilities	8	29,593,767	7,172,425
(d) Short term provisions	9	-	-
Total of Current Liabilities		283,260,632	452,820,064
Total		559,179,871	673,466,184
II. ASSETS			
(1) Non-Current Assets			
(a) (i) Property, Plant and Equipment	10	18,538,313	19,829,847
(ii) Intangible assets			
(iii) Capital Work in progress	10	61,900,572	60,549,471
(iv) Intangible Assets under Development			
(b) Non-current investments	5	779,749	639,400
(c) Deferred tax assets (net)	11	5,710,163	5,710,163
(d) Long term loans and advances		-	-
(e) Other Non- current assets		-	-
Total of Non-Current assets		86,928,797	86,728,880
(2) Current Assets			
(a) Current investments	12	320,742,859	479,622,781
(b) Inventories	13	9,718,551	17,102,110
(c) Trade receivables	14	67,088,193	26,696,251
(d) Cash & cash equivalent	15	19,040,187	8,179,691
(e) Short term loans and advances	16	55,661,284	55,136,471
(f) Other Current assets		-	-
Total of Current assets		472,251,074	586,737,304
TOTAL		559,179,871	673,466,184
Significant Accounting Policies	1		

Notes 1 to 30 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: 29th Aug, 2022

For Kumar Buildcon (P) Ltd.

Narendra Kumar

Director

Narendra Kumar

Director

For Kumar Buildcon (P) Ltd.

Punita Kumar

Punita Kumar

Director

Director

DIN:-01003142

KUMAR BUILDCON PRIVATE LIMITED

Profit and Loss Statement for the year ended 31st March, 2022

CIN:-U74200BR1987PTC002803

(All amounts in Rs. unless otherwise stated)

Particulars	Notes	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Income			
Revenue from operations	17	364,140,062	31,217,760
Other Income	18	1,090,398	489,546
Total Income		365,230,460	31,707,306
Expenditure			
Cost of flats, shops, offices etc. sold	19	275,476,769	-
Employee benefit expenses	20	991,145	1,071,314
Finance cost	21	-	4,659
Depreciation and amortization expenses	10	1,291,534	1,572,386
Other expenses	22	5,376,287	5,862,725
Total Expense		283,135,734	8,511,083
Profit / (Loss) from ordinary Activities before exceptional and extraordinary items and tax		82,094,726	23,196,224
Exceptional & Extraordinary Item		-	-
Profit / (Loss) before tax from ordinary Activities		82,094,726	23,196,224
Tax Expense		22,380,500	5,376,000
- Current Tax		(140,349)	(153,865)
- Deferred Tax	5		
Profit / (Loss) for the period		59,854,575	17,974,088
Earning per equity share:			
(1) Basic [Face value of Rs.100]		120	36
(2) Diluted [Face value of Rs.100]		120	36
Number of shares considered for			
- Basic		500,000	500,000
- Diluted		500,000	500,000
Significant Accounting Policies	1		

Notes 1 to 30 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)

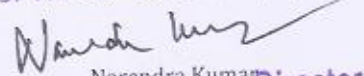
Partner [M.No.079292]

Place : Patna

Dated: 29th Aug, 2022

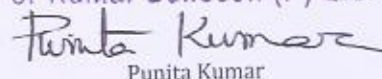


For Kumar Buildcon (P) Ltd.



Narendra Kumar **Director**

For Kumar Buildcon (P) Ltd.



Punita Kumar **Director**

DIN:-01003142

KUMAR BUILDCON PRIVATE LIMITED

Cash Flow Statement for the year ended 31st March, 2022

CIN:-U74200BR1987PTC002803

(All amounts in Rs. unless otherwise stated)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
A. Cash flows from operating activities		
Profit/ (loss) before taxation and after prior period items	82,094,726	23,196,224
Adjustments for-		
Issue of Bonus Shares	-	-
Depreciation and amortization written off	1,291,534	1,572,386
Depreciation adjusted against retained earnings	-	-
Operating profit before working capital changes	83,386,259	24,768,610
Decrease / (Increase) in Trade Receivables	7,383,559	(7,452,970)
Decrease / (Increase) in Inventory	158,879,922	(118,471,378)
Decrease / (Increase) in current assets	(524,813)	(9,775,661)
Decrease / (Increase) in short term loans & advances	(10,860,496)	(1,456,000)
(Decrease) / Increase in current liabilities & provisions	(165,560,640)	157,166,330
(Decrease) / Increase in Trade Payable	(4,367,694)	(2,590,094)
(Decrease)/Increase in short term borrowings	368,903	51,002
Cash from / (used in) operating activities	68,705,000	42,239,839
Income tax paid	(22,380,500)	(5,376,000)
Net cash from / (used in) operating activities	46,324,500	36,863,839
B. Cash flows from investing activities		
Purchase of tangible and intangible fixed assets	(1,351,101)	(855,747)
Long Term Loans & Advances	-	(428,333)
Net cash from / (used) in investing activities	(1,351,101)	(1,284,080)
C. Cash flows from financing activities		
Proceeds from issue of Bonus Shares	-	-
Proceeds from short term borrowings	-	-
Secured Loans	-	(9,339,733)
Unsecured Loans	-	-
Repayment of long term borrowings	-	(3,555,228)
Secured Loans	(4,581,456)	(3,555,228)
Unsecured Loans	-	-
Net cash (used in) / provided by financing activities	(4,581,456)	(12,894,961)
Net change in cash and cash equivalents during the year (A+B+C)	40,391,942	22,684,798
Cash and cash equivalents at the beginning of the year	26,696,251	4,011,453
Cash and cash equivalents at the end of the period	67,088,193	26,696,251

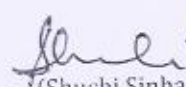
Notes 1 to 30 form an integral part of the financial statement

In terms of our report of even date

For B. Gupta & Company

Chartered Accountants

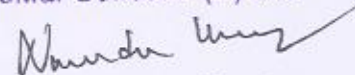
[FRN 000933C]


(Shuchi Sinha)
Partner [M.No.074292]

Place :Patna

Dated: 29th Aug, 2022

For Kumar Buildcon (P) Ltd.



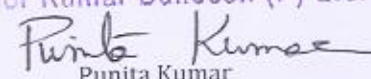
Director

Narendra Kumar

Director

DIN:-01746552

For Kumar Buildcon (P) Ltd.



Punita Kumar

Director

Director

DIN:-01003142

KUMAR BUILDCON PRIVATE LIMITED

NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2022 AND STATEMENT OF PROFIT AND LOSS FOR YEAR ENDED 31ST MARCH, 2022

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES

Significant Accounting Policies:

a) Accounting Convention

Unless otherwise stated the financial statements are prepared under the historical cost convention, on accrual basis, in accordance with the generally accepted accounting principles in India, the Accounting Standards issued by the Institute of Chartered Accountants of India and the provisions of the Companies Act, 2013.

b) Revenue Recognition

Revenue is recognized to the extent that it is probable that economic benefit will flow to the Company and that the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payments and excluding taxes and duties collected on behalf of the Government. Revenue is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from real estate projects is recognized when it is reasonably certain that ultimate collection will be made. Revenue from real estate project is recognized on transfer of all significant risks and rewards of ownership of such property, which generally coincide execution of agreement to sell/application form (Containing salient features of agreement to sell). Accordingly 10% of the booking amount/advance received from customers is treated as revenue in the year of receipt. Final adjustment of revenue is made upon completion/disposal of the project.

c) Property Plant and equipment

Fixed Assets are accounted for at cost, comprising purchase/acquisition cost and all other costs incidental and attributable to bringing the assets to a condition fit for their intended use. They are stated in the financial statements at cost, less accumulated depreciation.

d) Depreciation

Depreciation on fixed assets is provided on written down value method at the useful life prescribed in Schedule II to the Companies Act, 2013.



KUMAR BUILDCON PRIVATE LIMITED

NOTE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2022 AND STATEMENT OF PROFIT AND LOSS FOR YEAR ENDED 31ST MARCH, 2022

e) Inventories

Closing stock of building materials are valued at cost or net realizable value whichever is lower.

Closing stock of all building complexes considered as stock has been taken at the cost of construction already incurred less cost value of the area disposed off by sale/transfer.

f) Taxes on Income

Taxes on Income comprise both current and deferred taxes. Current tax is measured on the basis of the provisions of Income-tax Act, 1961 as applicable to the company and represents the amount payable to the Income Tax Authorities on the company's income for the current year. Deferred tax reflects the impact of current year's timing differences between taxable income and accounting income and is measured in accordance with Accounting Standard 22 (AS-22) on Accounting for Taxes on income, under the Companies (Accounting Standards) Rules, 2006.

Signature to Notes 1 to 30

For B. Gupta & Company
CHARTERED ACCOUNTANTS



Patna
Dated: 29.08.2022

[Shuchi Sinha]
Partner [M.No.079292]

For Kumar Buildcon (P) Ltd.

Narendra Kumar
Director

Narendra Kumar
Director

DIN: 01746552
For Kumar Buildcon (P) Ltd.

Punita Kumar
Director

Punita Kumar
Director

DIN:-01003142

KUMAR BUILDCON PRIVATE LIMITED

Notes forming part of Balance Sheet as at March 31, 2022

(All figures in Indian Rupees)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Note 2 : Share Capital		
Authorised :		
500000 (PY-500000 Equity shares of Rs 100 each) Equity shares of Rs. 100/- each	50,000,000.00	50,000,000.00
	50,000,000.00	50,000,000.00
Issued, Subscribed and Paid Up:		
5000 (PY-5000 Equity shares of Rs 100 each) Equity shares of Rs. 100/- each fully called and paid up for cash	500,000.00	500,000.00
4,95,000 (PY-495000 Equity shares of Rs 100 each) Equity shares of Rs. 100/- each issued as bonus shares	49,500,000.00	49,500,000.00
	50,000,000.00	50,000,000.00
Total	50,000,000.00	50,000,000.00
Note 2.1: Reconciliation statement of shares		
Shares at the beginning of the year (No. of shares)	500,000.00	500,000.00
Add: Shares issued during the year (No. of shares)	-	-
Add: Bonus shares issued during the year (No. of shares)	-	-
Less: Shares bought back, if any (No. of shares)	-	-
Shares at the end of the year (No. of shares)	500,000.00	500,000.00
Note 2.2: During a period of five years preceeding the reporting date as at the end of the-		
i. Aggregate number of shares allotted as fully paid-up pursuant contracts without payment being received in cash	495,000.00	495,000.00
shares	-	-
ii. Aggregate number of shares bought back	-	-
Total	495,000.00	495,000.00

2.1. Details of shareholder holding more than 5% shares as at March 31, 2022 is set out below.

(A) Equity Share (Rs. 100/- each) issued as fully paid up for cash holding pattern as on		Figures as at the end of current reporting period			Figures as at the end of previous reporting Period		
S. No	Name of Shareholder	No. of Shares	Rs.	%	No. of Shares	Rs.	%
1	Punita Kumar- Director	2,500	250,000.00	50.00%	2,500	250,000.00	50.00%
2	Narendra Kumar- Director	2,500	250,000.00	50.00%	2,500	250,000.00	50.00%
	Total	5,000	500,000.00	100.00%	5,000	500,000.00	100.00%

(B) Equity Share (Rs. 100/- each) issued as bonus share holding pattern as on		Figures as at the end of current reporting period			Figures as at the end of previous reporting Period		
S. No	Name of Shareholder	No. of Shares	Rs.	%	No. of Shares	Rs.	%
1	Punita Kumar- Director	247,500	24,750,000.00	50.00%	247,500	24,750,000.00	50.00%
2	Narendra Kumar- Director	247,500	24,750,000.00	50.00%	247,500	24,750,000.00	50.00%
	Total	495,000	49,500,000.00	100.00%	495,000	49,500,000.00	100.00%

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Note 3 : Reserves & Surplus		
(a) General reserve		
As per last Balance Sheet	661,689.00	661,689.00
Add: Transferred from surplus	-	-
Closing Balance	661,689.00	661,689.00
(b) Profit & loss account		
As per last Balance Sheet	131,203,961.12	113,229,873.02
Add: Net profit from statement of Profit & Loss	59,854,574.58	17,974,088.10
Closing Balance	191,058,535.70	131,203,961.12
Total	191,720,224.70	131,865,650.12

For Kumar Buildcon (P) Ltd.

Narendra Kumar
Director

For Kumar Buildcon (P) Ltd.

Punita Kumar
Director



KUMAR BUILDCON PRIVATE LIMITED

Notes forming part of Balance Sheet as at March 31, 2022

(All figures in Indian Rupees)

Particulars		Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note 4 : Long term borrowing			
(a) Term loans			
From banks (Refer Note 4.1.2)			
(b) Loans and advance from related parties (Unsecured Loans)			
Narendra Kumar		-	-
Prakash Kumar HUF		-	-
Harsh Kumar (Refer Note 4.1.1)		-	-
Yash Kumar (Refer Note 4.1.1)		-	-
Raj Kishore Singh (Refer Note 4.1.1)		-	-
Total		34,199,014.00	38,780,470.00

4.1 Classification of Long term borrowings:

Secured Loans : Terms Loans					
(A)	SL. No.	Name of Bank/Financial Institution	During the Year Date	Amount (Rs)	Figures as at the end of current reporting period
(i)		Axis Bank	17-Jun-16	1,684,488.00	479,061.60
(ii)		Bank of Baroda	26-Jun-20	5,390,000.00	4,046,556.00
(iii)		IDBI TERM LOAN	28-Sep-17	50,000,000.00	38,889,754.00
					44,362,636.00
					Rate of Interest
					10.50% 59 month
					8.85% 18 month
					9.46% 80 month
					Nature of Security
					-
					Guarantee by Directors
					Guarantee by Directors
					Guarantee by Directors

UNSECURED LOANS:					
S. No.	Persons Name	During the year Date availed	Amount (Rs)	Balance Outstanding as on Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I	Mr. Harsh Kumar	21-Oct-11	1,500,000.00	-	1,527,000.00
II	Mr. Narendra Kumar	01-Apr-06	459,000.00	-	165,356.00
III	Prakash Kumar- HUF	01-Apr-06	96,659.50	-	3,462,876.50
IV	Mr. Yash Kumar	18-Apr-12	1,500,000.00	-	1,527,000.00
V	Raj Kishore Singh	24-Oct-16	2,500,000.00	-	2,657,500.00
	Total		6,055,659.50	-	9,339,732.50
					Rate of Interest
					12.00% 10 condition
					12.00% 10 condition
					12.00% 10 condition
					12.00% 10 condition
					12.00% 10 condition
					Nature of Security
					No security
					No security
					No security
					No security
					Guarantee By

Note 4.1.1 : The amount has been received from the relative of the directors of the company on the abovementioned date

4.1.2 Ageing details of term loan repayments and maturity buckets for repayments:

Banks/ Financial Institutions	31-Mar-22	Next 12 months	31-Mar-21	Next 12 months
Secured Loans				
Axis Bank			187,261.58	187,261.58
Bank of Baroda	4,046,556.00	2,216,052.00	5,395,000.00	2,216,052.00
IDBI Bank	38,889,754.00	6,521,244.00	42,122,766.00	6,521,244.00
Total	42,936,310.00	8,737,296.00	47,705,027.58	8,994,557.58

For Kumar Buildcon (P) Ltd.

Wardh Kumar

Director

For Kumar Buildcon (P) Ltd.

Pintu Kumar

Director



KUMAR BUILDCON PRIVATE LIMITED
Notes forming part of Balance Sheet as at March 31, 2022

(All figures in Indian Rupees)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note 5 : Deferred Tax Liability/Assets		
(a) Difference between book and Tax depreciation	639,400.20	485,535.63
As per last Balance Sheet - Deferred Tax Assets	140,348.68	153,864.57
Add: Addition during the year or (reversal)	-	-
Deferred Tax Liability (Net)	779,748.88	639,400.20
Deferred Tax Assets (Net)		
Note 6 : Short term borrowing		
(a) Loans repayable on demand		
From Banks (OD Account) [Refer 6.1(A)]	25,108,339.40	24,739,436.83
From Others	-	-
Total	25,108,339.40	24,739,436.83

6.1 Classification of Short term borrowings:

(A) S. No.	SECURED LOANS: OD ACCOUNT Persons Name	During the year		Balance Outstanding as on		Rate of Intt (%)	Repayment Period	Nature of Security	Guarantee By
		Date availed	Amount (Rs)	31-Mar-22	31-Mar-21				
I	Bank of Baroda	31.03.2013	30,000,000.00	25,108,339.40	24,739,436.83	11.50%	on demand	40% primary security is from Residential & Commercial Property	Personal Guarantee of Directors

For Kumar Buildcon (P) Ltd.
Nand Kumar
Director

For Kumar Buildcon (P) Ltd.
Pune Kumar
Director



KUMAR BUILDCON PRIVATE LIMITED, PATNA
Notes forming part of Balance Sheet

(All figures in Indian Rupees)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Note 8 : Other current liabilities		
Current maturities of long term borrowing	8,737,296.00	8,924,557.58
Audit fees payable	88,500.00	177,000.00
Statutory Dues Payable	5,992,667.33	5,839,308.41
Rent payable	978,844.00	607,754.00
Security Deposit Payable	4,597,000.00	4,389,500.00
Expenses Payable	25,426,207.71	
Advance against N.P. Centre	103,000.00	103,000.00
Advance against Umang Place	120,001.00	120,001.00
Advance against Umang Place [Refer Note 8.1]	-	4,217,179.00
Advance against Rajendra Nagar Land	2,500,000.00	
Income Tax Refund	455,510.00	
Advance from Customer [Refer Note 8.2]		
Kumars Dharfari Enclave	123,626,943.40	315,024,359.83
Shingheswaram Project	-	40,908,764.00
Brahampura Apartment	46,975,298.00	20,070,878.00
Aranya Kulhariya Complex	4,266,666.00	11,467,614.00
Total	223,867,933.44	411,849,915.82

Note 8.1: Part of the premises located at Umang place is fixet asset of the company and the company received an advance for the sale of the same .The proposed buyer is M/s Patliputra Fashions Private Limited, and the same premise has been let out to them on rent .

Note 8.2 : Advance from customer pertains to amount received against sale of flats,shops and offices in various projects.

Note 9 : Short term provisions		
(a) Provision for employee benefit		
Salary & wages payable	817,497.00	900,798.00
Bonus payable	950,054.00	815,791.00
P.F payable	57,765.80	67,940.80
ESI Payable	11,949.80	11,894.80
	1,837,266.60	1,796,424.60
(b) Provision for taxation		
As per last Balance Sheet	5,376,000.00	-
Add: During the year provision made	22,380,500.00	5,376,000.00
Closing balance	27,756,500.00	5,376,000.00
Total	29,593,766.60	7,172,424.60

For Kumar Buildcon (P) Ltd.

Nanda Singh
Director

For Kumar Buildcon (P) Ltd.

Punit Kumar
Director



KUMAR BUILDCON PRIVATE LIMITED

Notes forming part of the Balance Sheet as at March 31, 2022

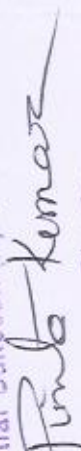
Note 10 : Fixed Assets

For the year ended 31st March 2022

Assets	At cost or Book value as at 31.03.2021	Gross Block		As on 31.03.2022	Depreciation			Net Block As at 31.03.2022	Net Block As at 31.03.2021
		Additions during the year ended 31.03.2022	Sold/transferred during the year ended 31.03.2022		Depreciation upto 31.03.2021	Depreciation for the year	Amount adjusted with Retained Earning		
Particulars	31.03.2021								
Land & Building	23,624,101.92	-	-	23,624,101.92	5,848,833.82	811,609.42	-	16,963,658.68	17,775,268.10
Plant and Machinery	4,529,951.82	-	-	4,529,951.82	3,557,108.14	59,911.91	-	912,931.77	1,176,544.68
Furniture & Fixture	2,288,093.70	-	-	2,288,093.70	1,913,554.55	94,764.19	-	279,774.96	374,539.15
Office Equipment	126,826.26	-	-	126,826.26	107,220.77	7,138.95	-	12,466.54	19,605.49
Computer	768,184.88	-	-	768,184.88	760,754.12	8,717.60	-	(1,286.84)	7,430.76
Motor Car	5,255,326.00	-	-	5,255,326.00	4,575,166.59	309.391	-	370,767.94	476,458.41
Capital Work in Progress at Dumaria Estate	60,549,470.70	1,351,101.29	-	61,900,571.99	-	-	-	61,900,571.99	60,549,470.70
Total	97,141,955.28	1,351,101.29	-	98,493,056.57	16,762,637.99	1,291,533.54	-	80,438,885.04	80,379,317.29
Previous Year	96,286,208.28	855,747.00	-	97,141,955.28	15,190,252.40	1,572,385.59	-	80,379,317.29	81,095,955.88

For Kumar Buildcon (P) Ltd.

Nandan
Director

For Kumar Buildcon (P) Ltd.

Pooja Kumar
Director



KUMAR BUILDCON PRIVATE LIMITED
Notes forming part of Balance Sheet as at March 31, 2022

(All figures in Indian Rupees)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Note 11 : Long term loans and advances (Unsecured, cons)		
(a) Security Deposits		
Security deposit with BSEB	15,830.00	15,830.00
Security deposit with P & T	11,000.00	11,000.00
Security deposit with Dumaria Estate Enterprises (P) Ltd	5,000,000.00	5,000,000.00
Security deposit for different projects	683,333.00	683,333.00
Total	5,710,163.00	5,710,163.00

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Note 12 : Inventories (valued at cost or market price whichever is lower and as certified)		
Work in Progress		
Expenses incurred for development of the following ongoing project :		
Ranipur Patna city [Refer Note - 12A]	506,157.00	499,742.00
Danapur Project [Refer Note 12B]	1,330,708.00	1,330,708.00
Kumar Dharfari Enclave [Refer Note 12C]	366,564,230.98	314,016,428.10
Aakashdeep [Refer Note 12D]	22,542,906.01	21,610,460.59
Transport Nagar [Refer Note 12E]	885,795.42	500,342.00
Singheswaram Project [Refer Note 12F]	41,917,768.47	34,889,930.73
Makhdumpur Digha [Refer Note 12G]	3,088,778.00	3,088,778.00
Aranya Kulaharia Complex [Refer Note 12H]	70,968,345.64	49,606,280.89
Yugal kishore Complex [Refer Note 12I]	30,642,085.58	22,330,235.62
United Paper Board Project [Refer 12J]	2,542,818.30	2,117,482.30
Brahamlok Apratment [Refer Note 12K]	53,114,723.68	27,939,273.89
Dhaneshwari Apartment [Refer Note 12L]	658,674.00	554,065.00
Dumariya Estate [Refer Note 12M]	-	1,139,054.29
Kumar Sachindra [Refer Note 12N]	1,375,225.00	-
Rajendra Nagar [Refer Note 12O]	81,412.42	-
Total	596,219,628.50	479,622,781.41
Less :- Inventory transfer to Cost of Good Sold		
Kumar Dharfari Enclave	213,688,545.27	-
Aranya Kulaharia Complex	19,870,455.70	-
Singheswaram Project	41,917,768.47	-
	275,476,769.44	
Total	320,742,859.06	479,622,781.41

KUMAR BUILDCON PRIVATE LIMITED, PATNA
Notes forming part of Balance Sheet as at March 31, 2022

(All figures in Indian Rupees)

Note 12 A : Details of expenditure at Ranipur Patna City		
Opening balance as per last account	499,742.00	495,163.00
Electricity Charge	6,415.00	4,579.00
Purchase of Building material	-	-
Purchase of Hardware goods	-	-
Total	506,157.00	499,742.00

For Kumar Buildcon (P) Ltd.

Nandhu Kumar
Director

For Kumar Buildcon (P) Ltd.

Pintu Kumar
Director



Note 12 B : Details of expenditure over Danapur Project		
Opening balance as per last account	1,330,708.00	1,330,708.00
Total	1,330,708.00	1,330,708.00
Note 12 C : Details of expenditure over Kumar Dharfari		
Opening balance as per last account	314,016,428.10	250,908,518.16
Payment Against Access Area Muzaffarpur	2,048,683.00	27,587,000.00
Electricity Charge	199,201.00	364,244.48
GST payable on unsold flat after completion	5,666,660.00	-
Finance cost	2,097,476.02	3,956,565.64
Boring Installation		3,098.00
RERA Registration		(79,761.00)
Fire Consultant fee	1,000,000.00	-
Miscellaneous Expenses	85,009.88	-
Site Staff Salary	12,251,965.00	11,619,263.00
Machine Running Expense	305,289.00	96,752.00
Advertisement Expense	97,350.00	50,976.00
Architect Fee	100,000.00	216,080.00
Freight & Cartage		365,612.00
Brokerage & Commission	584,350.00	-
Rent		522,000.00
Purchase of Cement	1,120,700.00	1,466,650.01
Insurance Charge	192,182.00	176,528.00
Interest on profit consideration	302,340.00	-
Purchase of H/w & Electronics Goods	9,720,941.50	3,211,811.07
Purchase of Misc. building Material	82,348.20	-
Purchase of iron	1,353,058.00	731,837.00
Purchase of Stone Chips	1,732,520.00	308,800.00
Purchase of Sand		94,289.00
Labour Cess	312,244.00	621,582.00
Purchase of Bricks	1,199,697.00	696,125.00
Asbestos Work at Dharfari Enclave	80,000.00	25,000.00
Purchase of Door & Chowkhat (Muzaffarpur)	121,463.70	517,722.15
Purchase of Inverter & Battery	66,300.00	-
Purchase of Water Proof Chemical	673,218.00	1,077,917.78
Purchase of security system	276,310.00	-
Purchase of fire fighting goods	345,163.90	-
Purchase of DG Set	1,037,205.00	-
Purchase of Decorative	564,083.37	-
Purchase of Glass	96,960.00	-
Purchase of Grill/gate/shutter (Muz)	688,446.23	2,618,706.67
GST Reimbursement Fee	847,229.00	-
Purchase of Paints (KDE)	982,557.61	62,670.00
Purchase of Sanitary Goods (KDE)	424,160.49	3,296,757.37
Purchase of Airconditioned	94,600.00	-
Purchase of Tiles (Muzaffarpur)	375,482.98	1,519,463.71
Purchase of Wall Putty White Cement (KDE)	68,000.00	275,000.00
Purchase of UPVC Window Muzaffarpur	202,604.00	1,601,868.06
Purchase of Cinder		21,000.00
Provision of Retention Money For 5 Years Maintenance	5,000,000.00	-
Lift Maintenance		21,004.00
Staff welfare	42,095.00	61,348.00
Travelling expenses	22,152.00	-
Vehicle Running Expenses	14,967.00	-
Business Promotional Exp	72,790.00	-
Total	366,564,230.98	314,016,428.10



For Kumar Buildcon (P) Ltd.

Wande Kumar
Director

For Kumar Buildcon (P) Ltd.

Punit Kumar
Director

KUMAR BUILDCON PRIVATE LIMITED, PATN
Notes forming part of Balance Sheet as at March 31, 2022

(All figures in Indian Rupees)

Particulars	31/Mar/22	31/Mar/21
Note 12 D: Details of expenditure over Aakashdeep pro		
Opening balance as per last account	21,610,460.59	21,055,146.48
Purchase of UPVC Door & Windows (Akashdeep)		514,952.62
Rent paid to Land owner during construction period	850,000.00	
Labour Cess		5,498.00
Purchase of bricks		20,000.00
Salary & Wages (Akashdeep)		14,863.49
Purchase of H/w & Electronics Goods		
Electrical Charges	33,700.00	
Boring Installation		
Purchase of Cement	48,745.42	
Purchase of sanitary goods		
Purchase of stone chips		
Total	22,542,906.01	21,610,460.59
Note 12 E: Details of expenditure over Transport Naga		
Opening balance as per last account	500,342.00	500,342.00
Architect fee	221,000.00	
Boring installation	24,700.00	
Purchase of hardware goods	1,574.00	
Purchase of sanitary goods	54,661.42	
Site Expenses	2,000.00	
Stamp & Building fee	81,518.00	
Total	885,795.42	500,342.00
Note 12 F: Details of expenditure over Singheswaram		
Opening balance as per last account	34,899,930.73	21,178,201.07
Architect Fee (Singheswaram)		87,600.00
Machine Running Exp (Singheswaram)		2,000.00
Advertising Fees		38,350.00
Purchase of Bricks (Bhut Nath)	11,500.00	272,340.01
Purchase of Cement (Boothnath)	380,000.00	601,100.00
Purchase of Grill/ Gate/ Shutter (Boothnath)	604.00	196,098.30
Purchase of H/w & Electrical Goods (Boothnath)	139,512.55	2,842,199.49
Purchase of H/w & Electrical Goods (Singheswaram)	248,531.84	64,116.35
Purchase of Sand (Singheswaram)	6,800.00	116,362.00
Purchase of Sanitary Goods (Boothnath)	76,887.25	913,730.59
Machine Running expenses	45,885.10	
Finance Cost (Singheswaram)	308,486.00	825,061.20
Labour Cess	52,438.00	135,538.00
Ac Installation work	487,940.00	
Provision of Retention Money For 5 Years Mentenance	1,750,000.00	
Salary & Wages (Bhutnath)	2,667,828.00	1,973,567.00
Salary & Wages (Singheswaram)		1,219,907.00
Purchase of Door & Chowkhat(Bhutnath)	182,327.80	451,738.99
Electricity Charges (Singheswaram)	79,998.00	39,152.00
Freight & Cartage (Singhawashwar)		24,000.00
Purchase of Tiles (Bhutnath)	107,631.00	1,664,430.00
Purchase of Water Proof Chemicals (Singhwaram)	14,152.00	121,617.99
Purchase of White Cement & Wall Putti(Bhutnath)		152,875.00
Purchase of Lift (Singhwaram)	(238,999.80)	614,999.00
Purchase of Paint (Bhutnath)	139,831.00	880.00
Structure Design fee		42,000.00
Purchase of UPVC Window		1,208,612.74
Building Compliation Charges		1,000.00
Building Insurance Charges	84,324.00	24,072.00
Fendermax work		42,000.00
Staff Welfare		46,382.00
Purchase of DG set	380,000.00	
Purchase of Iron	6,597.00	
Purchase of CCTV	85,564.00	
Total	41,917,768.47	34,899,930.73
Note 12 G: Details of expenditure over Makhdumpur D		
Opening balance as per last account	3,088,778.00	3,088,778.00
Addition during the year		
Total	3,088,778.00	3,088,778.00

For Kumar Buildcon (P) Ltd.

Naveen Kumar
Director

For Kumar Buildcon (P) Ltd.

Puneet Kumar
Director



Note 12 H: Details of expenditure over Aranya Kulahar

Opening balance as per last account	49,606,280.89	36,408,897.87
Architect Fees	-	129,754.00
Finance Cost	538,738.00	853,572.68
Labour Welfare	38,885.00	2,992.00
Purchase of Paints	8,645.00	11,270.00
Miscellaneous Expenses	185,265.00	-
Building Insurance	2,124.00	-
Machine Repairing & Maintenance	51,170.00	-
Purchase of Paint	303,900.00	-
Purchase of DG Set	450,000.00	-
Provision of Retention money for 5 year maintenance	1,600,000.00	-
Brokerage & Commission	500,000.00	-
Purchase of Bricks	235,438.00	498,000.00
Purchase of Cement	230,165.91	805,000.00
Purchase of H/w & Elect. Goods	1,672,932.03	177,726.53
GST payable on unsold flat after completion	5,575,000.00	-
Purchase of sanitary Goods	663,060.59	662,049.90
Purchase of Grill Gates & Shutter	732,344.77	92,886.00
Salary & Wages	5,014,380.00	4,256,470.00
Machine Running Exp	113,312.00	3,490.00
Electricity Charge Ara	61,533.00	66,518.00
Purchase of Lift	-	1,744,000.00
Purchase of Tiles (Ara)	536,299.00	1,199,490.00
Purchase of UPVC Window	553,934.58	729,641.95
Purchase of Sand (Ara)	149,900.00	381,196.00
Transformer Installation	202,942.00	-
Purchase of White Cement putty	49,875.00	204,000.00
Purchase of Water Proofing	146,523.00	736,347.80
Freight & Cartage	144,000.00	120,400.00
Building Insurance	-	16,048.00
Fendermax work	-	97,000.00
Purchase of Granite	71,497.00	408,530.16
Building Fee	35,700.00	1,000.00
Purchase of Marble	580,595.94	-
Purchase of fire fighting	138,319.60	-
Brokerage & commission	22,000.00	-
Misc Site Expenses	126,305.00	-
Advertising expenses	27,311.00	-
Purchase of Decorative item	61,065.00	-
Purchase of door chaukhat	538,904.33	-
Total	70,968,345.64	49,606,280.89

Note 12 I: Details of expenditure over Yugal kishore Co

Opening	22,330,234.72	13,915,081.23
Architect Fee (Juran Chapra)	150,000.00	-
Building Fee (Juran Chapra)	-	4,559.00
Finance Cost (Juran Chhapra)	-	510,370.19
Machine Running Exp (Juran Chhapra)	-	695,700.03
Purchase of Bricks (Juran Chhapra)	621,612.48	-
Purchase of Cement (Juran Chhapra)	417,000.00	-
Purchase of H/w & Electrical Goods (Juran Chapra)	120,066.00	166,300.35
Purchase of Iron (Juran Chhapra)	-	1,750,672.00
Purchase of Suttering Goods (Juran Chhapra)	-	-
Rent Paid to Juran Chapra Project	1,800,000.00	1,650,000.00
Salary & Wages (Juran Chhapra)	1,055,513.00	1,801,666.00
Purchase of Sand (Juran Chhapra)	160,817.00	243,252.00
Electricity Charges	17,679.00	-
Purchase of door & chowkhat	180,540.00	-
Purchase of Lift	3,114,988.20	-
Purchase of paints	2,880.00	-
Purchase of sanitary	341,964.00	-
Purchase of stone chips	180,324.00	-
Purchase of waterproof chemicals	101,467.18	-
Structure Design	47,000.00	-
Purchase of Stone chips (Juran Chhapra)	-	1,592,633.92
Total	30,642,085.58	22,330,234.72

Note 12 J: Details of expenditure over United Paper Board

Opening	2,117,482.30	1,921,625.30
Electricity Charge (United Paper Mill)	47,592.00	34,331.00
Purchase of sanitary goods	33,630.00	-
Stamp & court fee	344,114.00	-
Finance Cost (United Paper)	-	-
Machine Running Exp	-	161,526.00
Salary & Wages	-	-
Total	2,542,818.30	2,117,482.30

For Kumar Buildcon (P) Ltd.

Nandu Singh
Director

For Kumar Buildcon (P) Ltd.

Punit Kumar
Director



Note 12 K: Details of expenditure over Brahmlok Aprtm	27,939,274.39	9,336,371.99
Opening	100,000.00	-
Brokerage & Commission (Gola Road)	-	-
Building Fee (Gola Road)	1,500,923.00	1,182,890.70
Finance Cost (Gola Road)	-	106,275.00
Advertising expenses	50,000.00	204,698.00
Architect Fees	-	-
Boring Installation	129,301.00	123,710.00
Electricity Charge	-	-
Labour Welfare	224,610.00	7,167.00
Machine Running Exp	-	-
Purchase of Boring Installation Material	1,369,100.00	1,686,500.00
Purchase of Cement	80,000.00	-
Purchase of Sand	122,101.00	-
Purchase of Grill/Gate/Sutter(Brahmlok Appt)	540,603.82	30,215.87
Purchase of H/w & Elect (Gola Road)	1,027,183.00	1,521,680.06
Purchase of Bricks	1,458,991.76	233,800.00
Purchase of Door & Chowkhat	220,920.00	4,599,287.50
Purchase of Iron (Brahmlok Apartment)	1,729,056.00	789,963.35
Purchase of Sand (Brahmlok Apartment)	1,464,020.50	14,017.50
Purchase of Sanitary Goods (Brahm Apartment)	764,939.72	1,923,210.75
Purchase of Stone Chips (Gola Road)	-	310,235.08
Purchase of Suttering Goods (Brahmlok Appt)	3,363,507.00	4,167,384.00
Salary & Wages (Brahmlok Appt)	1,142,387.00	-
Salary & Wages (Gola Road)	3,832,735.00	-
Purchase of Tiles	512,190.80	747,329.16
Purchase of Granite (Brahmlok)	-	55,207.00
Purchase of Suttering Goods (Gola Road)	522,531.50	870,917.43
Purchase of H/w & Elect (Brahmlok Appt)	84,893.00	28,414.00
Staff welfare (Brahmlok)	63,700.00	-
Structure & Design fee	800.00	-
Stamp & court fee	166,250.00	-
Purchase of white cement wall putty	164,262.52	-
Purchase of water proofing gola Road	46,262.11	-
Purchase of UPVC	209,210.00	-
Purchase of Paints	44,297.20	-
Purchase of Firefighting	3,064,322.56	-
Purchase of AC	5,350.00	-
Misc Expenses	248,500.00	-
Freight & cartage gola road	922,500.80	-
Purchase of Lift	-	-
Total	53,114,723.68	27,939,274.39
Note 12 L:Details of Expenditur Over Dhaneshwari Apart	553,065.00	442,240.00
Opening	-	-
Building compilation Charges	-	110,825.00
Building compilation Fees	105,609.00	-
Corporation tax	658,674.00	553,065.00
Total	553,065.00	442,240.00
Note 12 M :Expenditure over Dumaria Estate	-	570,330.29
Opening	-	-
Boring Installation (D/Estate)	-	68,363.00
Electricity Charges (D.Estate)	-	-
Purchase of hardware	-	-
Purchase of white cement & putty	-	436,169.00
Salary & Wages (D/estate)	-	64,192.00
Building Fee	-	1,139,054.29
Total	-	1,139,054.29
Note 12 N:Details of Expenditur Over Kumar Sachindra	-	-
Stamp& court fee	1,375,225.00	-
Total	1,375,225.00	-
Note 12 O:Details of Expenditur Over Rajendra Nagar	-	-
Boring installation	81,412.42	-
Total	81,412.42	-

For Kumar Buildcon (P) Ltd.
Naveen Kumar
 Director

For Kumar Buildcon (P) Ltd.
Punit Kumar
 Director



KUMAR BUILDCON PRIVATE LIMITED, PATNA

Notes forming part of Balance Sheet

(All figures in Indian Rupees)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Note 14 : Cash and cash equivalent		
Cash in hand	748,612.53	272,702.13
Balance in current account with Axis Bank Ltd.	-	46,706.59
IDBI Bank Project Aranya	14,536,068.25	212,779.96
Balance in current account with IDBI Bank Ltd.	27,681,056.56	2,278,253.00
ICICI Bank Juran Chapra	92,959.10	93,903.10
Bank of Baroda Current Account	20,000,000.00	20,001,469.20
IDBI Brahma Lok Apartment	4,029,496.96	3,790,437.20
Total	67,088,193.40	26,696,251.18
Note 15 : Short term loans and advances (Unsecured, considered good)		
Advance to Land owner	16,069,054.98	4,856,000.00
Advance to supplier	2,971,132.12	3,323,690.69
Total	19,040,187.10	8,179,690.69
Note 16 : Other current asset		
Other Advance	19,659,047.60	6,084,729.00
Advance income tax	25,680,828.80	6,680,828.80
Advance to staff	409,364.00	246,500.00
Tax deducted at source	2,971,289.58	1,140,043.29
N.P. Centre Owner Association	307,060.00	301,044.00
Service tax recoverable from land owner	1,936,164.00	1,936,164.00
10% of Income recognized on receipt basis	4,697,529.80	38,747,161.58
Total	55,661,283.78	55,136,470.67

For Kumar Buildcon (P) Ltd.

Naresh Kumar
Director

For Kumar Buildcon (P) Ltd.

Rinku Kumar
Director



KUMAR BUILDCON PRIVATE LIMITED, PATNA

Notes forming part of Profit and Loss Statement

(All figures in Indian Rupees)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Note 17 : Revenue from operations		
Income from rent	12,338,494.00	15,249,275.00
sale of flat	385,851,200.00	-
(after adjustment of income already recognised on advance basis)		
Income on the basis of advance received [Refer 17.1]	2,690,442.00	15,968,485.25
Income Recognised Earlier year	(36,740,073.78)	-
Total	364,140,062.22	31,217,760.25
Note 17.1-(Ten Percent of the advance received recognized as revenue as per per accounting policy		
Advance as on 31.03.2022	46,975,298.00	387,471,615.83
10% of the advance received	4,697,529.80	38,747,161.58
Less: Income already recognised (on incomplete projects)	2,007,087.80	22,778,676.33
Income recognised during the period	2,690,442.00	15,968,485.25
Note 18: Other Income		
Miscellaneous Income	52,632.00	32,229.00
Short & Excess	-	677.76
Income from documentation charges	1,035,792.69	-
Sundry balance w/o	1,973.42	456,639.43
Total	1,090,398.11	489,546.19
Note 19 : Cost of flats, shops, offices etc. sold		
	275,476,769.44	-
Total	275,476,769.44	-
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
Note 20 : Employee Benefits Expense		
Salaries & Wages	559,317.00	676,586.00
Provident fund contribution	236,472.80	175,545.80
ESI Contribution	85,987.00	93,672.80
Bonus	73,368.00	89,509.00
Director's remuneration [Smt. Punita Kumar -Wholetime Director]	36,000.00	36,000.00
Total	991,144.80	1,071,313.60
Note 21 : Finance Cost		
Bank Charges	-	4,659.00
Interest on Loan	-	-
Total	-	4,659.00
21.1 Interest expense on secured loans have been booked under respective projects.		

For Kumar Buildcon (P) Ltd.

Amresh Kumar
Director

For Kumar Buildcon (P) Ltd.

Punb Kumar
Director



KUMAR BUILDCON PRIVATE LIMITED, PATNA
Notes forming part of Profit and Loss Statement

(All figures in Indian Rupees)

Note 22 : Other expenses		
Accounting charges	-	79,200.00
Audit fees	88,500.00	88,500.00
Interest on TDS	63,748.00	907.00
Computer package & accessories	7,760.00	10,630.00
Corporation Tax	299,520.00	174,585.00
Electricity Charge (201 NP Centre)	144,474.00	88,365.00
Electricity Charge (Mircha Mirchi Road)	-	-
Filing fees	94,072.00	-
Insurance charges	36,628.00	56,209.21
Freight and Cartage	29,943.76	34,117.00
Gst Audit fees	-	35,400.00
Staff Welfare Expenses	14,436.00	-
Legal Expenses	22,020.00	-
Office Maintenance expenses	36,237.00	20,014.00
Membership fee	37,730.00	22,420.00
Miscellaneous expenses	20,957.01	21,457.80
News paper & Periodical	1,200.00	898.00
Printing & stationery	50,568.00	101,124.00
Installation charges	16,520.00	-
Postage & Courier Charges	5,050.00	2,794.00
Publicity and Advertisement	1,416.00	-
Rent paid	4,180,126.00	4,500,792.00
AC AMC Charge	29,232.00	56,640.00
Business Promotional Expenses	29,330.00	20,278.00
Conveyance Expense	3,080.00	380.00
Telephone & Trunk Call Expenses	53,596.38	59,556.90
Expenses on Vehicle	-	258,688.00
Director's Travelling Exp	-	111,131.00
Website Charges	5,133.00	4,956.00
Dish TV Recharge	-	2,745.00
Internet Exp	12,980.00	12,980.00
Site Expenses	28,320.00	-
TDS Return Filing Fees	-	16,250.00
Repaire & Maintenance	19,309.50	15,174.80
Market Maintenance	44,400.00	65,800.00
Sundry W/Off	-	-
Round Off	-	731.89
Total	5,376,286.65	5,862,724.60

For Kumar Buildcon (P) Ltd.

Nandh
Director

For Kumar Buildcon (P) Ltd.

Rinku Kumar
Director



Notes forming part of Balance Sheet as at March 31, 2022

Note 23: Related Party Transaction:
As per the Accounting Standard on 'Related Party Disclosures' (AS-18) issued by Institute of Chartered Accountants of India, the details are as follows

1	Key Management Personnel	i	Narendra Kumar (Director)
		ii	Punita Kumar (Director)
		iii	Prakash Kumar (Director)
2	Entity Holding Substantial Interest	iv	Prakash Kumar (HUF)
		v	Hotel Windsor
		vi	Patliputra Fashion (P) Ltd
3	Relatives of Key Management Personnel	vii	Mr. Harsh Kumar
		viii	Mr. Yash Kumar

Relative of Key Management

[illegible]

Nanda
Director

Pınar Kenez
Director



Note 24 Ratios

Ratios	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0.14	0.21	-0.07
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int-Principal)	NA	NA	NA
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.07	0.03	0.04
Inventory Turnover Ratio	COGS	Average Inventory	0.17	0.00	0.17
Trade Receivables turnover ratio	Net Sales	Average trade receivables	6.79	0.00	6.79
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	0.00	0.00	0.00
Net capital turnover ratio	Sales	Working capital (CA-CL)	1.93	0.23	1.69
Net profit ratio	Net Profit	Sales	0.16	0.57	-0.40
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.34	0.13	0.21
Return on investment	Net Profit	Investment	0.00	0.00	0.00

Note 25 : Contingent Liabilities and Commitment (to the extend not provided for)

Particular	31-Mar-22	31-Mar-21
25.1 Contingent liabilities		
(a) Claims against the company not acknowledged as debt	Nil	Nil
(b) Guarantees.	Nil	Nil
(c) Other money for which the company is contingently liable	Nil	Nil
25.2 Commitment		
(a) Estimated amount of Contracts remaining to be executed on Capital Account and not provided for	Nil	Nil
(b) Uncalled liability on shares and other investments which are partly paid.	Nil	Nil
(c) Other commitments	Nil	Nil



For Kumar Buildcon (P) Ltd.

Nandu Varg
Director

For Kumar Buildcon (P) Ltd.

Purita Kumar
Director

KUMAR BUILDCON PRIVATE LIMITED

Notes forming part of Balance Sheet as at March 31, 2022

Note 26 : Proposed Dividend

Particular	31-Mar-22	31-Mar-21
26.1 Proposed preference dividend		
(a) Total dividend	Nil	Nil
(b) Dividend per share	Nil	Nil
26.2 Proposed equity dividend		
(a) Total dividend	Nil	Nil
(b) Dividend per share	Nil	Nil

Note 27 : Service tax on construction service provided by developer

The company has not provided for service tax liability on land owner area of the incomplete ongoing projects in view of the fact that the total cost of construction on the same could not be ascertained. The same shall be duly accounted for as and when the project gets completed.

Note 28 : Retirement Benefit to employees

The company has not provided for retirement benefit (gratuity) or neither has it taken any policy for retirement gratuity to its employees. However the provisions of Provident Fund and Employee State Insurance have been duly complied with.

Note 29 : Micro, Small and Medium Enterprise.

There is no reported Micro, Small and Medium Enterprise as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006", to whom the company owes dues.

Note 30 : Previous Year Figures

Previous year's figures have been re-arranged/re-grouped wherever necessary to make them comparable to current year's figures.

For Kumar Buildcon (P) Ltd.

Narendra Kumar

Director

Director

For Kumar Buildcon (P) Ltd.

DIN-01746552

Director

DIN-01003142

Director

Signatures to Note No. 1 to 30

For B. Gupta & Company

Chartered Accountants

[FRN 000933C]

(Shuchi Sinha)

Partner [M.No.079292]

Place : Patna
Dated: 29th August, 2022



Narendra Kumar

Director

Director

For Kumar Buildcon (P) Ltd.

DIN-01746552

Director

DIN-01003142

Director