

KUMAR BUILDCON PRIVATE LIMITED**Statement of profit and loss for the year ended March 31,2023**

(All amounts in INR, unless stated otherwise)

Partuculars	Note	Year ended March 31, 2023	Year ended March 31, 2022
Income			
Revenue from operations	20	293,538,397	364,140,062
Other income	21	424,481	1,090,398
Total revenue		293,962,878	365,230,460
Expenses			
Cost of Flats, Shops, Offices etc Sold	22	214,410,969	275,476,769
Employee benefits expenses	24	1,413,331	991,145
Finance Cost	25	-	-
Depreciation and amortization	13	1,113,965	1,291,534
Other expenses	26	6,844,001	5,376,287
Total expenses		223,782,265	283,135,734
Profit/ (Loss) before prior period item and tax			
Prior period expense			
Profit/ (Loss) before tax		70,180,613	82,094,726
Tax expenses			
-current tax		17,581,652	22,380,500
-Deferred Tax charge/ (benefit)		(136,639)	(140,349)
		17,445,013	22,240,151
Profit/ (Loss) for the year		52,735,600	59,854,575
Earning per equity share (Nominal value per share INR10 each)			
Basic earnings per share		108	120
Diluted earnings per share		108	120
The accompanying notes are an integral part of the financial statements			

As per our report of even date

For **B Gupta & Co**

Chartered Accountants

FRN-000933C



Shuchi Sinha

Partner

Membership No.: 079292

Place: Patna

Date: 27-08-2023

For and on behalf of Board of directors of

KUMAR BUILDCON PRIVATE LIMITED

CIN:-U74200BR1987PTC002803

For Kumar Buildcon (P) Ltd For Kumar Buildcon (P) Ltd.

Narendra Kumar

Director

DIN:-01746552

Place: Patna

Date: 27-08-2023

Punita Kumar

Director

DIN:-01003142

Place: Patna

Date: 27-08-2023

KUMAR BUILDCON PRIVATE LIMITED

Notes forming part of the Balance Sheet as at March 31, 2023

Note 10 : Fixed Assets
For the year ended 31st March 2023

Assets	At cost or Book value as at 31.03.2022	Gross Block		As on 31.03.2023	Depreciation			Net Block As at 31.03.2023	Net Block As at 31.03.2022
		Additions during the year ended 31.03.2023	Sold/transferred during the year ended 31.03.2023		Depreciation upto 31.03.2022	Depreciation for the year	Amount adjusted with Retained Earning		
Particulars									
Land & Building	23,624,102		-	23,624,102	6,660,443	771,424	-	16,192,235	16,963,659
Plant and Machinery	4,529,952	-	-	4,529,952	3,617,020	42,797	-	870,135	912,932
Furniture & Fixture	2,288,094	-	-	2,288,094	2,008,319	70,233	-	209,542	279,775
Office Equipment	126,826	29,946.00	-	156,772	114,360	11,304	-	31,108	12,467
Computer	768,185	-	-	768,185	769,472	5,451	-	(6,738)	(1,287)
Motor Car	5,255,326	-	-	5,255,326	4,884,558	212,755	-	158,013	370,768
Capital Work in Progress at Dumaria Estate	61,900,572	9,101,384.12	-	71,001,956	-	-	-	71,001,956	61,900,572
Total	98,493,057	9,131,330.12	-	107,624,387	18,054,172	1,113,965	-	88,456,250	80,438,885
Previous Year	97,141,955	1,351,101	-	98,493,057	16,762,638	1,291,534	-	80,438,885	80,379,317

For Kumar Buildcon (P) Ltd.

Abhinav Kumar
Director

For Kumar Buildcon (P) Ltd.

Punita Kumar
Director



KUMAR BUILDCON PRIVATE LIMITED

(All amounts in INR, unless stated otherwise)

	For the year ended 31st March,2023	For the year ended 31st March,2022
20. Revenue from operations		
Income from rent	27,247,918	12,338,494
sale of flat	267,928,800	385,851,200
(after adjustment of income already recognised on advance basis)		
Income on the basis of advance received [Refer 20.1]	3,059,209	2,690,442
Income Recognised Earlier year	(4,697,530)	(36,740,074)
	293,538,397	364,140,062

Note 20.1 (Ten Percent of the advance received recognized as revenue as per accounting policy)

Advance as on 31.03.2023 (Ref Note 20.1)	30,592,090	46,975,298
10% of the advance received	3,059,209	4,697,530
Less: Income already recognised (on incomplete projects)	4,697,530	2,007,088
Income recognised during the period	(1,638,321)	2,690,442

Note :20.1 -Advance from customers against Kumar Dharfari Enclave has only been considered . Advance against others if any are returnable and not adjustable against sale.

	For the year ended 31st March,2023	For the year ended 31st March,2022
21. Other Income		
Interest income	8,825	-
Income from documentation charges	-	1,035,793
Sundry balance w/o	-	1,973
Misc Receipt	415,656	52,632
	424,481	1,090,398

22. Cost of flats, shops, offices etc. sold	214,410,969	275,476,769
	214,410,969	275,476,769

	For the year ended 31st March,2023	For the year ended 31st March,2022
24. Employee benefits expenses		
Salaries, wages and bonus	1,134,568	559,317
Director's Remuneration	36,000	36,000
Contribution to provident and other funds	140,147	322,460
Bonus	102,616	73,368
	1,413,331	991,145



For Kumar Buildcon (P) Ltd.

Amresh Kumar
Director

For Kumar Buildcon (P) Ltd.

Punita Kumar
Director

25. Finance Cost

Bank Charges
Other borrowing cost

**For the year ended
31st March,2023**

**For the year ended
31st March,2022**

-	-
-	-
-	-

26. Other expenses

**For the year ended
31st March,2023**

**For the year ended
31st March,2022**

	-	-
Audit fees	97,350	88,500
Interest on TDS	2,626	63,748
Computer package & accessories	13,810	7,760
Corporation Tax	987,590	299,520
Electricity Charge (201 NP Centre)	103,499	144,474
Donation	132,000	-
Filing fees	52,970	94,072
Insurance charges	57,982	36,628
Freight and Cartage	210,145	29,944
Staff Welfare Expenses	10,336	14,436
Legal Expenses	37,900	22,020
Office Maintenance expenses	52,319	36,237
Membership fee	26,550	37,730
Miscellaneous expenses	23,120	20,957
News paper & Periodical	1,850	1,200
Printing & stationery	74,471	50,568
Installation charges	5,963	16,520
Postage & Courier Charges	2,976	5,050
Publicity and Advertisement	-	1,416
Rent paid	4,313,872	4,180,126
AC AMC Charge	29,736	29,232
Business Promotional Expenses	84,910	29,330
Conveyance Expense	2,115	3,080
Telephone & Trunk Call Expenses	65,348	53,596
Website Charges	5,133	5,133
Internet Exp	16,874	12,980
Site Expenses	465	28,320
Tds Return File fees	10,810	-
Repair & Maintenance	49,870	19,310
Market Maintenance	4,200	44,400
GST Demand	367,210	-
	6,844,001	5,376,287



For Kumar Buildcon (P) Ltd.

Abhinav Kumar

Director

For Kumar Buildcon (P) Ltd.

Punita Kumari

Director