

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

001, Sundram Enclave, Kitab Bhawan Lane, North Sri Krishna Puri, Patna -800013

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2024 (Amount in ₹ Hundred)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations	21	8,74,039.98	1,08,285.71
II. Other income	22	33,360.43	39,050.86
III. Total Income (I+II)		9,07,400.41	1,47,336.57
IV. Expenses:			
Project Construction Expenses	23	7,36,903.06	7,17,490.27
Changes in inventories of finished goods	24	(3,90,972.15)	35,000.00
Work-in-progress and Stock-in-Trade	25	2,02,100.39	(7,74,889.50)
Employees benefits expense	26	1,16,824.66	1,08,289.81
Finance costs	27	30,819.93	16,594.14
Depreciation and amortization expense	10	11,007.85	7,478.50
Other expenses	28	62,841.37	36,011.49
Total expenses		7,69,525.11	1,45,974.70
V. Profit before exceptional and extraordinary items and tax	(III-IV) 29	1,37,875.30	1,361.87
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax	(V-VI) 30	1,37,875.30	1,361.87
VIII. Extraordinary Items	(VII-VIII)	1,37,875.30	1,361.87
IX. Profit before tax		-	-
X. Tax expense: -		-	-
(1) Current tax	## 42,000.00	53,552.00	(325.75)
(2) Deferred tax	## 11,552.00		
XI. Profit (Loss) for the period from continuing operations	(IX-X)	84,323.30	1,687.62
XII. Profit (Loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/(Loss) from discontinuing operations after tax	(XII-XIII)	-	-
XV. Profit/(Loss) for the period	(XI+XIV) 31	84,323.30	1,687.62
XVI. Earning per equity share:			
Basic		140.56	3.13
Diluted		154.99	3.13

Material Accounting Policies
In terms of our report of even date.



Place: Patna
Dated, 4th September, 2024

All Notes form Part of the accounts
For N. R. Baid & Co.
Firm Registration No. 002104C
Chartered Accountants

(CA. A. Baid)
Partner

Membership No. 408360

For & on Behalf of the Board

(Jitendra Kumar Singh)
Managing Director-01567970

(Amrendra Kumar Sinha)
Director-01974038



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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

(Amount in ₹ Hundred)

Particular:	As at 31st March, 2024	As at 31st March, 2023
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Note No. - 21 :Revenue From Operation

(a) Sales of Flats	8,60,533.00	1,00,000.00
(b) Extra Work or Contractual Work	13,506.98	8,285.71
	8,74,039.98	1,08,285.71

21.1 In respect of revenue recognition the total amount not recognised as revenue during the previous year due to lack of reasonable certainty of its ultimate collection along with nature of uncertainty - Nil.

Note No. - 22 :Other Income

(a) Rent Income	32,868.32	38,793.12
(b) Interest Income	492.11	257.74
(c) Other Non-Operating Income	-	-
	33,360.43	39,050.86

Note No. - 23 :Project & Construction Expenses

Incurred during the year	6,92,280.91	7,17,490.27
Purchase of Land	44,622.15	-
	7,36,903.06	7,17,490.27

Note No. - 24 :Changes in inventories of unsold units and Land

Stocks at the Commencement of the year		
(a) Stock of Unsold Units	2,50,000.00	2,85,000.00
(b) Stock of Land	46,750.00	46,750.00
Less: Stocks at the Close of the year		
(a) Stock of Unsold Units	5,96,350.00	2,50,000.00
(b) Stock of Land	91,372.15	46,750.00
(Increase)/Decrease in Inventory	(3,90,972.15)	35,000.00

Note No. - 25 :Work-in-progress and Stock-in-Trade

Stocks at the Commencement of the year		
Stock-in-Process	27,96,845.97	20,21,956.47
Less: Stocks at the Close of the year		
Stock-in-Process	25,94,745.58	27,96,845.97
(Increase)/Decrease in Inventory	2,02,100.39	(7,74,889.50)

Note No. - 26 :Employees benefits expense

(a) Salaries and Wages	47,871.46	41,714.54
(b) House Rent Allowance	10,430.98	9,613.93
(c) Conveyance Allowance	7,982.92	7,145.30
(d) Director's Remuneration	45,950.00	45,600.00
(e) Contribution to EPF	3,904.75	3,591.37
(f) Contribution to ESI	684.55	624.67
	1,16,824.66	1,08,289.81

Defined Contribution Plans

Contribution to Defined Contribution Plans, recognised as expenses for the year is as under:

Employer's Contribution to Provident Fund , DLI and Inspection Charges	3,904.75	3,591.37
Employer's Contribution to ESI	684.55	624.67
	4,589.30	4,216.04

Defined Benefit Plan

The employees' gratuity scheme for payment of gratuity to its employees as and when becomes due, and payment towards gratuity liabilities are being provided by the Company in consonance with AS-15. However, the company is yet to get into an arrangement for superannuation plan with an external agency, for which the company is in talks and is expected to be arranged soon.

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)

Managing Director-01567970

(Sri Amrendra Kumar Sinha)

Director-01974038



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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

(Amount in ₹ Hundred)

Particular:	As at 31st March, 2024	As at 31st March, 2023
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Note No. - 27 :Finance costs

(a) Interest Expenses	17,710.41	16,538.97
(b) Loan Processing Charges	10,767.80	55.17
(c) Site Insurance Charges	2,341.72	-
	30,819.93	16,594.14

27.1 Entire Borrowing Costs being of revenue nature have been charged to the Profit & Loss Account and ₹ Nil has been Capitalised during the year.

Note No. - 28 :Other Expenses

(a) Establishment Expenses:

Payment to Auditors

i) As Auditor -

- Statutory Audit

- Tax Audit Fees

- Certification charges

(b) Brokerage & Commission

(c) Telephone Charges

(d) Travelling & Conveyance Expenses*

(e) Rates & Taxes

(f) Rent Paid

(g) Electricity Expenses

(h) Provision for Bad & Doubtful Debts

(i) Loss from Joint Venture & LLP

(j) Others

507.40 430.00

129.80 110.00

510.35 340.00

- 2,500.00

764.40 769.61

120.00 1,723.02

3,401.51 312.65

11,597.67 18,211.20

1,302.59 606.68

15,180.05 2,000.00

6.04 18.52

29,321.56 8,989.81

62,841.37 36,011.49

62,841.37 36,011.49

*Travelling & Conveyance Expenses includes ₹ 120.00 (Previous Year ₹ 1,723.02) Director's Travelling Expenses during the year.

28.1 Expenditure in Foreign Currency:

Note No. - 29 :Exceptional Items

Note No. - 30 :Extraordinary Items

Note No. - 31 :Earning Per Shares (EPS)

(i) Net Profit after tax as per Statement of Profit & Loss Account attributable to Equity shareholders

84,323.30 1,687.62

(ii) Weighted average number of Equity Shares used as denominator for calculating EPS

54404 53940

(iii) Basic Earning per share (in Rs.)

140.56 3.13

(iv) Diluted Earning per share (in Rs.)

154.99 3.13

(v) Face Value per Equity Share

100.00 100.00

Note No. - 32 :Earning in Foreign Exchange

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)

Managing Director-01567970

(Sri Anrendra Kumar Sinha)

Director-01974038



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CIN NO. U45200BR2001PTC009553

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	(Amount in ₹ Hundred)	
	As at 31st March, 2024	As at 31st March, 2023

Note No. - 33 :Contingent Liabilities and Commitments

Contingent Liabilities: -

(a) Claims against the company not acknowledged as debt	5,01,358.15	-
(b) Guarantees	-	-
(c) Other money for which the company is contingently liable	-	-
(d) Professional Tax	234.00	117.00
(e) Contingent liabilities incurred in relation to its interests in Joint Venture & LLP	-	-

Commitments: -

(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
(b) Uncalled liability on shares and other investment partly paid	-	-
(c) Capital commitments of the company in relation to its interests in Joint Venture & LLP	-	-
	5,01,592.15	117.00

33.1 Contingent Assets ₹ Nil during the year.

33.2 Contingent Liabilities on account of interest in Joint Venture and LLP being non-quantifiable are not being disclosed here.

33.3 Claims against the Company not acknowledged as debt includes ₹ 5,26,177.87 being the amount of GST demanded for FY 2017-18 by the BGST Department. Out of the demand a sum of ₹ 24,819.72 has been deposited under protest and accordingly, the remaining unpaid amount ₹ 5,01,358.15 is shown under Claims against the Company not acknowledged as debt.

Note No. - 34 :Related party Disclosures

(a) As per Accounting Standard 18, the disclosures of transaction with the related parties are given below:

List of related parties where control exists and related parties with whom transactions have taken place and relationships:

(i) Disclosure in respect of major related party transactions during the year:

Sl.No.	Name of Related Party	Relationship	2023-2024	2022-2023
1	<u>Directors Remuneration</u>			
	Jitendra Kumar Singh	Managing Director	15,700.00	15,600.00
	Amrendra Kumar Sinha	Director	12,000.00	12,000.00
	Prabhat Kumar Singh	Director	12,000.00	12,000.00
	Pankaj Kumar Singh	Director	6,250.00	6,000.00
2	<u>Rent Paid</u>			
	Kiran Singh	Wife of M. Director	1,629.36	2,715.60
	Jyoti Sinha	Wife of a Director	1,629.36	2,715.60
	Anju Singh	Wife of a Director	1,629.36	2,715.60

(ii) Balances as at 31st March, 2024

Sl.No.	Name of Related Party	Relationship	2023-2024	2022-2023
	<u>Unsecured Loans</u>			
1	Jitendra Kumar Singh	Managing Director	197.34	15,500.00
2	Jyoti Sinha	Wife of a Director	6,118.92	618.92
3	Amrendra Kumar Sinha	Director	769.62	5,000.00
4	Prabhat Kumar Singh	Director	27.92	5,000.00
	<u>Remuneration Payable</u>			
1	Jitendra Kumar Singh	Managing Director	24,627.99	20,617.99
2	Amrendra Kumar Sinha	Director	65,622.50	58,472.50
3	Prabhat Kumar Singh	Director	23,804.50	16,504.50
	<u>Receivables (Sundry Debtors)</u>			
1	Kiran Singh	Wife of M. Director	5,560.97	18,561.07
2	Anju Singh	Wife of a Director	-	22,061.02
	<u>Investments</u>			
1	Apna Awas Adv, Retail Joint Venture Co.	Joint Venture in which the Company is a Co-Venturer	1,478.24	1,481.48
2	Apna Awas Shiv Saran LLP	LLP in which Company is a Partner	5,247.21	-

For & on Behalf of the Board

Place: Patna
Dated, 4th September, 2024

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

