Acknowledgement Number:735638821191022 **Date of filing : 19-Oct-2022**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2022-23

PAN	AAECA0832B		
Name	APNA AWAS CONSTRUCTION PVT LTD		
Address	001 , SUNDRAM ENCLAVE , KITAB BHAWAN LANE , NORTH S. K. PURI , PATNA , 05-Bihar , 91-India , 800013		
Status	Private Company	Form Number	ITR-6
Filed u/s	139(1) Return filed on or before due date	e-Filing Acknowledgement Number	735638821191022

Taxable Income and Tax details

Current Year business loss, if any	1	0
Total Income		16,32,570
Book Profit under MAT, where applicable	2	0
Adjusted Total Income under AMT, where applicable	3	0
Net tax payable	4	4,10,884
Interest and Fee Payable	5	0
Total tax, interest and Fee payable	6	4,10,884
Taxes Paid	7	15,14,090
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 11,03,210

Accreted Income & Tax Detail

Accreted Income as per section 115TD	9	0
Additional Tax payable u/s 115TD	10	0
Interest payable u/s 115TE	11	0
Additional Tax and interest payable	12	0
Tax and interest paid	13	0
(+)Tax Payable /(-)Refundable (12-13)	14	0

This return has been digitally signed by AMARENDRA KUMAR SINHA in the capacity of Managing Director having PAN AMZPS3353F from IP address 43.224.3.145 on 19-Oct-2022
DSC Sl. No. & Issuer 4239573 & 128671551155399CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated Barcode/QR Code



AAECA0832B06735638821191022D9621B0BA86655021F4867346B0BF8BA8E607D35

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME OF ASSESSEE	**: APNA AWAS CONSTRUCTION PVT LTD**		
PAN	**: AAECA0832B**		
OFFICE ADDRESS	: 001, SUNDRAM ENCLAVE, KITAB BHAWAN LANE, NORTH S. K. PURI, PATNA, BIHAR-800013		
STATUS	: PUB NOT INT	ASSESSMENT YEAR	: 2022 - 2023
WARD NO	: ITO WARD 2(1), PATNA/	FINANCIAL YEAR	: 2021 - 2022
D.O.I.	: 23/04/2001		
PHONE NO.	: 612-2570419	MOBILE NO.	: 9835030164
EMAIL ADDRESS	: aaepl.rnc@gmail.com		
NAME OF BANK	: PUNJAB NATIONAL BANK		
MICR CODE	: 800024008		
IFSC CODE	: PUNB0296800		
ADDRESS	: PATNA PUNAICHAK, DISTT. PATNA		
ACCOUNT NO.	: 2968002100005074		
OPTED FOR TAXATION U/S 115BAA	: YES		
RETURN	: ORIGINAL		
IMPORT DATE	: AIS : 13-10-2022 03:30 PM 26AS : 13-10-2022 03:28 PM	TIS : 13-10-2022 03:30 PM	

COMPUTATION OF TOTAL INCOME

INCOME FROM HOUSE PROPERTY			2715518
LET OUT			
NAME OF TENANT : STATE BANK OF INDIA (TAN : MUMS86153E)			
ADDRESS : KAILASH BABU STREET, MAIN ROAD, RANCHI, JHARKHAND-834001			
ANNUAL VALUE		2101872	
LESS: STANDARD DEDUCTION U/S 24(a)		-630562	
TAXABLE INCOME FROM HOUSE PROPERTY		1471310	
LET OUT			
NAME OF TENANT : INDUSIND BANK LTD. (TAN : MUMI06277F)			
ADDRESS : ABHINAV APARTMENT, ASHIANA DIGHA ROAD, PATNA, BIHAR-800025			
ANNUAL VALUE		1777440	
LESS: STANDARD DEDUCTION U/S 24(a)		-533232	
TAXABLE INCOME FROM HOUSE PROPERTY		1244208	
PROFITS AND GAINS FROM BUSINESS AND PROFESSION			0
REAL ESTATE & RENTING SERVICES			
PROFIT BEFORE TAX AS PER PROFIT AND LOSS ACCOUNT		315563	
ADD :			
DEPRECIATION DISALLOWED	1059402		
DISALLOWED U/S 36	2264697		
DISALLOWED U/S 37	71306		
DISALLOWED U/S 40	450		
DISALLOWED U/S 43B	57342	3453197	
		3768760	
LESS :			
Rent Income	3879312		
Interest Income	12670		
ALLOWED DEPRECIATION	972394	-4864376	
		-1095616	

OUT OF LOSS OF RS. 1095616, UNABSORBED DEPRECIATION IS RS. 972394 & BUSINESS LOSS IS RS. 123222

INCOME FROM OTHER SOURCES		12670
OTHER INTEREST	12670	
TOTAL	12670	
INTER-HEAD ADJUSTMENT OF LOSSES U/S 71		
BUSINESS LOSS SET OFF FROM HOUSE PROPERTY INCOME		-123222
UNABSORBED DEPRECIATION SET OFF FROM :		
HOUSE PROPERTY INCOME		-972394
GROSS TOTAL INCOME		1632572
TOTAL INCOME		1632572
TOTAL INCOME ROUNDED OFF U/S 288A		1632570

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. 1632570 @ 22%		359165
		359165
ADD: SURCHARGE @ 10%		35916
		395081
ADD: HEALTH AND EDUCATION CESS @ 4%		15803
		410884
LESS TAX DEDUCTED AT SOURCE		
SECTION 194N: CASH WITHDRAWAL	3400	
SECTION 194I(B): SECTION 194I(B)	387936	
SECTION 206CR: SECTION 206CR	6259	
SECTION 194-IA: TDS ON SALE OF IMMOVABLE PROPERTY	471495	869090
		-458206
LESS ADVANCE TAX		
0302275 - 24872 - 15/09/2021	100000	
0004329 - 38954 - 15/09/2021	100000	
0013283 - 07390 - 14/12/2021	30000	
0014431 - 47551 - 15/03/2022	100000	
0014431 - 47554 - 15/03/2022	100000	
0013283 - 47556 - 15/03/2022	100000	
0004329 - 59142 - 15/03/2022	100000	
0014431 - 47552 - 15/03/2022	15000	645000
		-1103206
REFUNDABLE		(1103206)
TAX ROUNDED OFF U/S 288B		(1103210)

DETAILS OF BANK ACCOUNTS

NAME OF THE BANK	ADDRESS OF THE BRANCH	IFS CODE	ACCOUNT NO.	TYPE OF ACCOUNT	STATUS
STATE BANK OF INDIA	PATLIPUTRA	SBIN0001513	34303480151	CURRENT	
BANK OF INDIA	PATNA C&P BANKING	BKID0004421	442121100000068	CURRENT	
INDUSIND BANK	ASHIANA NAGAR- PATNA	INDB0000534	200999487794	CURRENT	
HDFC BANK	BORING ROAD	HDFC0000235	50200046683562	CURRENT	
STATE BANK OF INDIA	MAIN ROAD, RANCHI	SBIN0001194	34923442916	CURRENT	
AXIS BANK	BORING ROAD, PATNA	UTIB0000387	919020006821404	CURRENT	
AXIS BANK	BORING ROAD, PATNA	UTIB0000387	919020006957668	CURRENT	
AXIS BANK	BORING ROAD, PATNA	UTIB0000387	919020006957875	CURRENT	
AXIS BANK	BORING ROAD, PATNA	UTIB0000387	919020006980228	CURRENT	
AXIS BANK	BORING ROAD, PATNA	UTIB0000387	919020006957419	CURRENT	
AXIS BANK	BORING ROAD, PATNA	UTIB0000387	918020101832328	CURRENT	
AXIS BANK	BORING ROAD, PATNA	UTIB0000387	918020101996516	CURRENT	
PUNJAB NATIONAL BANK	PUNAICHAK, PATNA	PUNB0296800	2968002100010984	CURRENT	

PUNJAB NATIONAL BANK	PUNAICHAK, PATNA	PUNB0296800	2968002100010993	CURRENT	
AXIS BANK	BORING ROAD, PATNA	UTIB0000387	918020067723845	CURRENT	
AXIS BANK	BORING ROAD, PATNA	UTIB0000387	918020068062545	CURRENT	
STATE BANK OF INDIA	RANCHI	SBIN0000167	39713062573	CURRENT	
PUNJAB NATIONAL BANK	PATNA PUNAICHAK, DISTT. PATNA	PUNB0296800	2968002100011035	CASH CREDIT	
PUNJAB NATIONAL BANK	PATNA PUNAICHAK, DISTT. PATNA	PUNB0296800	2968002100011044	CURRENT	
PUNJAB NATIONAL BANK	PUNAICHAK PATNA	PUNB0296800	2968002100064854	CURRENT	

FIXED ASSETS

Block	Rate	WDV as on 01/04/2021	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2022
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FURNITURE AND FITTINGS	10.00%	1,66,393.00	0.00	0.00	0.00	1,66,393.00	16,639.00	1,49,754.00
MACHINERY AND PLANT	15.00%	61,01,844.00	31,200.00	0.00	0.00	61,33,044.00	9,19,957.00	52,13,087.00
MACHINERY AND PLANT	40.00%	89,496.00	0.00	0.00	0.00	89,496.00	35,798.00	53,698.00
Total		**63,57,733.00**	**31,200.00**	**0.00**	**0.00**	**63,88,933.00**	**9,72,394.00**	**54,16,539.00**

As per Form 26AS [File Creation Date: 13-10-2022] last imported on 13-10-2022 03:28 PM

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Name and address of the Deductor	Amount paid /credited	Total tax deducted	B/F Tax	Amount claimed for this year	C/F Tax
194I(B) : SECTION 194I(B)							
1.	MUMI06277F	INDUSIND BANK LTD MUMBAI, MUMBAI, MAHARASHTRA-400001	1777440	177744	Nil	177744	Nil
2.	MUMS86153E	STATE BANK OF INDIA MUMBAI, MUMBAI, MAHARASHTRA-400001	2101872	210192	Nil	210192	Nil
		Total (Section)	**3879312**	**387936**	**Nil**	**387936**	**Nil**
194N : Cash withdrawal							
1.	DELP09943D	PUNJAB NATIONAL BANK	170000	3400	Nil	3400	Nil
		Grand Total	**4049312**	**391336**	**Nil**	**391336**	**Nil**

Details of Tax Deducted at Source on Sale of Immovable Property u/s 194IA

Sr. No.	TDS Certificate Number	Name of Deductor	PAN of Deductor	Acknowledgement Number	Total Transaction Amount	Transaction Date	TDS Deposited / TDS B/F	Date of Deposit	Date of Deduction	TDS Credit Claimed in own hands
1	XVAKXOA	RANXX XXNGH	ETGPS3381K	AI8152524	5100000	25/11/2021	51000	25/11/2021	25/11/2021	51000
2	XQICQTA	SUNXX XXMAR	AEPPK2753M	BI3243214	5100000	11/03/2022	51000	11/03/2022	11/03/2022	51000
3	XMAPYJA	RAJXXX XUMAR	ADPPK3983Q	AI3170252	200000	16/07/2021	2000	29/07/2021	16/07/2021	2000
4	XUGRBWA	BRAXXXX KUMAR SINHA	AMRPS3264P	AI0144292	5610000	09/04/2021	56100	09/04/2021	09/04/2021	56100
5	XUGPIQA	AMIX XXXAR	BIXPK8722R	AI0179535	3000000	09/04/2021	30000	12/04/2021	09/04/2021	30000
6	XVNTLOA	GANXXX XRASAD	ABEPP4053B	BI2368892	10966200	22/02/2022	109662	23/02/2022	22/02/2022	109662
7	XVNTLZA	DEEXXX XUMAR	ABQPK5213L	BI2372215	8773300	22/02/2022	87733	23/02/2022	22/02/2022	87733
8	XQICYHA	RAMXXXXDRA PRASAD	AJUPP0811B	BI3241501	5400000	11/03/2022	54000	11/03/2022	11/03/2022	54000
9	XUGPIJA	RAHXX XXMAR	BLAPK0277P	AI0179756	3000000	09/04/2021	30000	12/04/2021	09/04/2021	30000
				Grand Total	**47149500**		**471495**			**471495**

Details of Tax Collected at Source on Income

Sl. No.	Tax Deduction and Tax	Name and address of the Collector	Amount received	Total tax deducted	Amount claimed for

	Collection Account Number of the Collector		/debited		this year
206CR : SECTION 206CR					
1.	PTNJ01022A	JAI BASUKINATH TRADERS PRIVATE LIMITED	5523299	5521	5521
2.	PTNM08973G	MUKUL KUMAR	737723	738	738
		Grand Total	**6261022**	**6259**	**6259**

ALLOWED/DISALLOWED U/S 40

Particulars	Assessment Year	Disallowed Amount (Rs.)	Allowed Amount (Rs.)	Balance Amount (Rs.)
Tax Not Deducted	2022-23	450	-	450
Total		**450**	**-**	**450**

ALLOWED/DISALLOWED U/S 43B

Particulars	Assessment Year	Disallowed Amount (Rs.)	Allowed Amount (Rs.)	Balance Amount (Rs.)
Gst Payable	2022-23	57342	-	57342
Total		**57342**	**-**	**57342**

DISALLOWED U/S 36

Sr. No.	Particulars	Amount
1	Provision for bad debts	1881303.00
2	late payment of EPF	369251.00
3	LATE PAYMENT OF ESI	14143.00
	Total	**2264697.00**

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	INTEREST ON INCOME TAX	13096.00
2	gst penalty	58210.00
	Total	**71306.00**

Drtails of Share holders holding not less than 10% of the voting power at any time during P.Y.

Name	PAN	Percentage of share	Address
AMARENDRA KUMAR SINHA	AMZPS3353F	44.25	MAHESH NAGAR, KESHRI NAGAR, PATNA BIHAR - 800024
JITENDRA KUMAR SINGH	AMWPS1556P	43.23	3A/24, MAHESH NAGARROAD NO 3A, KESHRIO NAGAR, PATNA BIHAR - 800024
PRABHAT KUMAR SINGH	AUBPS2606R	12.52	5A/13, MAYA KUTIR, NORTH S. K. PURI, PATNA BIHAR - 800013
Total		**100.00**	

Schedule-SH1 [SHAREHOLDING OF UNLISTED COMPANY]

1. Details of shareholding at the end of the previous year

Sr. No.	Name of the shareholder	Residential status in India	Type of share	Others	PAN	AADHAAR	Date of allotment	Number of shares held	Face value per share	Issue Price per share	Amount received
1	JITENDRA KUMAR SINGH	Resident	Equity Shares		AMWPS1556P		23/04/2001	23320.00	100.00	100.00	2332000.00
2	AMRENDRA KUMAR SINHA	Resident	Equity Shares		AMZPS3353F		23/04/2001	23870.00	100.00	100.00	2387000.00

3	PRABHAT KUMAR SINGH	Resident	Equity Shares		AUBPS2606R		23/04/2001	6750.00	100.00	100.00	675000.00
	Total							**53940.00**			**5394000.00**

Schedule-AL1 [Assets and liabilities as at the end of the year]

J. Details of liabilities (Details of loans, deposits and advances taken from a person other than financial institution)

Sr. No.	Name of the person	PAN	Opening balance	Amount received	Amount paid	Interest credited, if any	Closing balance	Rate of interest (%)
1	PRABHAT KUMAR SINGH	AUBPS2606R	500000	0	0	0	500000	0.00
2	JITENDRA KR. SINGH	AMWPS1556P	1345000	205000	0	0	1550000	0.00
3	AMRENDRA KR. SINHA	AMZPS3353F	500000	0	0	0	500000	0.00
4	JYOTI SINHA	AQFPS7153K	818000	0	0	0	1018000	0.00
	Total		**3163000**	**205000**	**0**	**0**	**3568000**	

Details of SFT Transaction

Sr. No.	Type of Transaction	Name of SFT Filer	Transaction Date	Single / Joint Party Transaction	Number of Parties	Amount	Mode	Remarks
1	SFT-012 PURCHASE OR SALE OF IMMOVABLE PROPERTY	DISTRICT SUB REGISTRAR OFFICE , PATNA REGISTRY OFFICE PATNA COLECTARIEAT CHHAJUBAGH, PATNA, BIHAR, INDIA, 800001	10/03/2022			4379000.00		O
2	SFT-012 PURCHASE OR SALE OF IMMOVABLE PROPERTY	DISTRICT SUB REGISTRAR OFFICE , PATNA REGISTRY OFFICE PATNA COLECTARIEAT CHHAJUBAGH, PATNA, BIHAR, INDIA, 800001	30/03/2022			4519000.00		O
3	SFT-012 PURCHASE OR SALE OF IMMOVABLE PROPERTY	DISTRICT SUB REGISTRAR OFFICE , PATNA REGISTRY OFFICE PATNA COLECTARIEAT CHHAJUBAGH, PATNA, BIHAR, INDIA, 800001	31/03/2022			5000000.00		O
4	SFT-012 PURCHASE OR SALE OF IMMOVABLE PROPERTY	DISTRICT SUB REGISTRAR OFFICE , PATNA REGISTRY OFFICE PATNA COLECTARIEAT CHHAJUBAGH, PATNA, BIHAR, INDIA, 800001	15/06/2021			5480000.00		O
5	SFT-012 PURCHASE OR SALE OF IMMOVABLE PROPERTY	DISTRICT SUB REGISTRAR OFFICE , PATNA REGISTRY OFFICE PATNA COLECTARIEAT CHHAJUBAGH, PATNA, BIHAR, INDIA, 800001	03/08/2021			5527000.00		O
6	SFT-012 PURCHASE OR SALE OF IMMOVABLE PROPERT	DISTRICT SUB REGISTRAR OFFICE , PATNA REGISTRY OFFICE PATNA COLECTARIEAT CHHAJUBAGH, PATNA, BIHAR, INDIA, 800001	29/12/2021			4514000.00		O

	Y							
7	SFT-012 PURCHASE OR SALE OF IMMOVABLE PROPERTY	DEPARTMENT OF REGISTRAR DANAPUR , DISTRICT SUB REGISTRY OFFICE MAIN ROAD MOTIHARI, EAST CHAMPARAN, BIHAR, INDIA, 845401	02/07/2021			3806000.00		O
8	SFT-012 PURCHASE OR SALE OF IMMOVABLE PROPERTY	DEPARTMENT OF REGISTRAR DANAPUR , DISTRICT SUB REGISTRY OFFICE MAIN ROAD MOTIHARI, EAST CHAMPARAN, BIHAR, INDIA, 845401	16/03/2022			3962000.00		O
9	SFT-012 PURCHASE OR SALE OF IMMOVABLE PROPERTY	DEPARTMENT OF REGISTRAR DANAPUR , DISTRICT SUB REGISTRY OFFICE MAIN ROAD MOTIHARI, EAST CHAMPARAN, BIHAR, INDIA, 845401	30/03/2022			3806000.00		O
10	SFT-012 PURCHASE OR SALE OF IMMOVABLE PROPERTY	DEPARTMENT OF REGISTRAR DANAPUR , DISTRICT SUB REGISTRY OFFICE MAIN ROAD MOTIHARI, EAST CHAMPARAN, BIHAR, INDIA, 845401	13/04/2021			5058500.00		O
11	SFT-012 PURCHASE OR SALE OF IMMOVABLE PROPERTY	DEPARTMENT OF REGISTRAR DANAPUR , DISTRICT SUB REGISTRY OFFICE MAIN ROAD MOTIHARI, EAST CHAMPARAN, BIHAR, INDIA, 845401	14/07/2021			3806000.00		O
12	SFT-012 PURCHASE OR SALE OF IMMOVABLE PROPERTY	DEPARTMENT OF REGISTRAR DANAPUR , DISTRICT SUB REGISTRY OFFICE MAIN ROAD MOTIHARI, EAST CHAMPARAN, BIHAR, INDIA, 845401	14/07/2021			5380000.00		O

Details of Turnover as per GSTR-3B

Sr. No.	GSTIN	ARN	Date of filing	Return Period	Taxable Turnover	Total Turnover
1	10AAECA0832B1ZR	AA100521368258F	28/07/2021	MAY,2021	0.00	0.00
2	10AAECA0832B1ZR	AA100621638854C	30/07/2021	JUNE,2021	0.00	0.00
3	20AAECA0832B1ZQ	AA200521126477M	04/07/2021	MAY,2021	175156.00	175156.00
4	20AAECA0832B1ZQ	AA200421146839C	21/06/2021	APRIL,2021	1009084.00	1009084.00
5	10AAECA0832B1ZR	AA100421233965K	14/06/2021	APRIL,2021	2742406.40	2742406.40
6	20AAECA0832B1ZQ	AA200621197400Q	22/07/2021	JUNE,2021	175156.00	175156.00
7	10AAECA0832B1ZR	AA1008214880968	25/09/2021	AUGUST,2021	7242169.40	7242169.40
8	10AAECA0832B1ZR	AA100721460083T	28/08/2021	JULY,2021	4999460.40	4999460.40
9	20AAECA0832B1ZQ	AA200721193222Q	25/08/2021	JULY,2021	1800154.00	1800154.00
10	10AAECA0832B1ZR	AA1009216911389	23/10/2021	SEPTEMBER,2021	5790024.40	5790024.40
11	20AAECA0832B1ZQ	AA200921242376H	20/10/2021	SEPTEMBER,2021	375156.00	375156.00
12	20AAECA0832B1ZQ	AA200821220813R	09/10/2021	AUGUST,2021	1285871.00	1285871.00
13	10AAECA0832B1ZR	AA101021220703A	16/11/2021	OCTOBER,2021	8585260.40	8585260.40
14	20AAECA0832B1ZQ	AA201021208584Z	28/11/2021	OCTOBER,2021	1068013.14	1068013.14
15	20AAECA0832B1ZQ	AA200222143724U	16/03/2022	FEBRUARY,2022	5151941.00	5151941.00
16	20AAECA0832B1ZQ	AA201221294980H	25/01/2022	DECEMBER,2021	264442.00	264442.00
17	20AAECA0832B1ZQ	AA2001222112079	21/02/2022	JANUARY,2022	2249755.00	2249755.00
18	20AAECA0832B1ZQ	AA201121195232Y	21/12/2021	NOVEMBER,2021	800156.00	800156.00
19	10AAECA0832B1ZR	AA100222313280B	17/03/2022	FEBRUARY,2022	3243357.40	3243357.40
20	10AAECA0832B1ZR	AA100122198335N	12/02/2022	JANUARY,2022	5817583.40	5817583.40
21	10AAECA0832B1ZR	AA1011211790224	13/12/2021	NOVEMBER,2021	7110429.40	7110429.40
22	10AAECA0832B1ZR	AA101221287381R	14/01/2022	DECEMBER,2021	6402758.40	6402758.40
23	20AAECA0832B1ZQ	AA200322236980O	20/04/2022	MARCH,2022	8389441.70	8389441.70
24	10AAECA0832B1ZR	AA100322745847B	26/04/2022	MARCH,2022	11305280.40	11305280.40
				Total	**85983055.84**	**85983055.84**

Details of Taxpayer Information Summary

S. N.	Information Category	Income Head	Section	Processed Value	Derived Value	As per Computation/ ITR	Difference	As per 26AS	Difference
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(5)-(6)	(8)	(9)=(8)-(6)
1	Rent received	House Property		4052401	4052401	3879312.00	173089.00		
2	Interest from deposit	Other Source	194A	12670	12670	12670.00	Nil	0.00	-12670.00
3	Sale of land or building			76968500	76968500				
4	Receipts from transfer of immovable property			47149500	47149500				
5	GST turnover	Profit & Loss A/c		85983056	85983056	56601565.00	29381491.00	85983056.00	29381491.00
6	GST purchases	Profit & Loss A/c		45712027	45712027	0.00	45712027.00		
7	Business expenses			6261022	6261022				
8	Cash withdrawals			170000	170000			0.00	170000.00
9	Purchase of immovable property			30818500	30818500				

JITENDRA KUMAR SINGH
(Managing Director)

Ph. : 0612-2570419

Apna Awas Construction Pvt. Ltd.

Registered Office : 001, Sundaram Enclave, Kitab Bhawan Lane
North S.K. Puri, Patna - 800 013

Ref..... Date.....

TO
N. R. BAID & Co.
Chartered Accountants
1E, 1st Floor,
Ashiana Orchids,
Beni Babu's Garden,
Rajendra Path,
Patna - 800001

Date : 30/06/2022

RESPECTED SIR

Sub.: Management Representation for various Compliances under the Companies Act, 2013
Reg.: Statutory Audit of our Company for the FY 2021-2022

With reference to the conduct of Statutory Audit of our Company by your Firm for the Financial Year 2021-2022 pursuant to Chapter X of the Companies Act, 2013 ('the Act') and the rules framed there under, this representation letter is being provided in connection with issuance of Statutory Audit Report as per Companies (Auditor's Report) Order, 2020 for the year ended 31st March, 2022 for the purpose of expressing an opinion that the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2022 and its profit and its cash flows for the year ended on that date during the year under scrutiny. We acknowledge our responsibility for maintenance of proper books of accounts and other records, etc. in accordance with the requirements of the Companies (Accounts) Rules 2021 issued under the Act, alongwith all the other rules and regulations made there under and recognized accounting and auditing policies and practices, including various standards, rules and regulations, if any, issued by the Institute of Chartered Accountants of India.

We undertake and confirm, to the best of our knowledge and belief, the following representations for and on behalf of our Company that:

Sl. No.	Particulars	Remarks
1	Full Particulars & Address of our Registered Office	APNA AWAS CONSTRUCTION PRIVATE LIMITED 001,Sundaram Enclave, Kitab Bhawan Lane, North Srikrishna Puri, Patna, Bihar- 800013 U45200BR2001PTC009553 E-mail: jitendra_singh164@yahoo.com, Tel/Mob No.: 0612-2570419
2	Full Particulars & Address of Our Branch Offices	APNA AWAS CONSTRUCTION PRIVATE LIMITED Guru Vatika, Office No-14, Kailash Babu Street, Main Road, Ranchi- 834001 E-mail: pankaj.singh0045@yahoo.com Tel/Mob No.: 0651-2207119

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

3	Details of Statutory Registrations under various statutes/Departments of India and/or abroad	Law Applicable	Registration No.
		Income Tax PAN	AAECA0832B
		Provident Fund	BRPAT0011312000
		Employee State Insurance (PATNA)	420015359600010009
		Employee State Insurance (RANCHI)	60421535960011009
		Income Tax TAN	PTNA01838E
		GSTIN (BIHAR)	10AAECA0832B1ZR
		GSTIN (JHARKHAND)	20AAECA0832B1ZQ

4	Other detail of our Company is as below:			
	Business Description	DEVELOPING AND SUB DIVIDING OF REAL STATE INTO PLOTS		
	Name of Parent Company in case of Subsidiary Company	Not Applicable		
	Copy of Last Audited Financial Statement	Provided		
	Type of Engagement	Statutory		
	Director,s Name & Addresses and DIN	Name	Address	DIN
		Jitendra Kumar Singh	3A/9 Mahesh Nagar, P.O.Keshrinagar Patna 800024	01567970
		Amarendra Kumar Sinha	C/O M.Prasad,Mahesh Nagar New P.P.Colony, P.O.Keshri Nagar Patna 800024	01974038
		Prabhat Kumar Singh	Maya Kutir North S.K.Puri Patna 800013	01974067
		Pankaj Kumar Singh	Pragati Path, Dhumsa Toli, Po-Chutia, Ranchi GPO, Ranchi, Jharkhand-834001	03527907

5 We have maintained adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities. The Company has maintained proper records showing full particulars, including quantitative details and situation of the fixed assets. The fixed assets are physically verified in a phased manner over a period of three years, certain fixed assets were physically verified during the year and no discrepancies were noticed on such verification. Also, no immoveable properties held in the name of company.

6 We have ensured selection and application of appropriate accounting policies.

7 We have made judgments and estimates that are reasonable and prudent.

APNA AWAS CONSTRUCTION PVT. LTD. ★ PATNA ★

8 We have designed, implemented and maintained adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records. The company has adopted policies and procedures for ensuring the orderly and efficient conduct of the business, safeguarding the assets, prevention and detection of frauds and errors and the timely preparation and presentation of the financial disclosures in the financial statements commensurate to the size of operations ans structure of the company.

9 The Balance Sheet and the Statement of Profit & Loss dealt with by the financial statements so placed before you for expressing an opinion thereon are in agreement with the books of Account.

10 The Financial Statements so placed before you for expressing an opinion thereon, comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2021.

11 There were no amounts required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 2013 and rules made thereunder.

12 In the preparation of the annual accounts for the financial year ended **31st March, 2022**, the applicable accounting standards had been followed along with proper explanation relating to material departures (wherever applicable).

13 The Managment have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at **31st March, 2022** and of the profit /loss of the Company for that period.

14 The Management has taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.

15 The annual accounts have been prepared on going concern basis.

16 The Management has devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

17 None of the Directors is disqualified as on **31st March 2022** from being appointed as a director in terms of Section 164(2) of the Act.

18 We have disclosed the impact of all pending litigations on the financial position of our Company in the financial statements - Refer Notes-33 of the financial statements; and that there are no pending litigations other than those stated in the said note.

19 There are no Intangible Assets held in the name of Company.

20 The company does not own any immovable property during the current or previous financial year except for unsold units/space out of old completed projects for which separate titles are not available.

21 The Company has neither revalued any of its Property, Plant and Equipment during the year.

22 We confirm that there are no Benami properties of the company. Also, no proceedings have been initiated on or are pending against the Company for holding benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)) and Rules made thereunder.

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

23 Physical verification of inventories have been conducted by us during the year at reasonable intervals. Further, proper records of inventories have been maintained. Construction materials lying at site are treated as issued for construction and no inventory is manitained for the same.

24 The Company has not granted any loans or provided advances in the nature of loans or stood guarantee or provided any security to its subsidiaries and associates during the year.

25 The Company has not granted any loans or provided advances in the nature of loans or stood guarantee or provided any security to its subsidiaries and associates during the year. However, The Company has granted routine advance against salary to its employees in the ordinary course of business which is not to be entered in the register to be maintain under section 189 of the Companies Act, 2013.

26 The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, from banks or financial institution on the basis of security of current assets.

27 The terms and conditions of the loans or advances in the nature of loans granted are not prima facie prejudicial to the interest of the Company. However, no loans have been granted during the year.

28 The Company has complied with provisions of section 185 (Loan to Directors) and 186 (Loan and Investment by company) of the Act in respect of loans, investments, guarantees and security to the extent applicable.

29 The Company has not accepted any deposits from the public during the year in terms of the provisions of the section 73 to 76 of the Act. Further, there are no unclaimed deposits at the year end.

30 The Central Government has not prescribed the maintenance of cost records under section 148(1)of the Act, for any of the products or services rendered by the Company.

31 The Company has generally been regular in depositing undisputed statutory dues with the appropriate authorities. The provisions of Sales Tax, Wealth Tax, Duty of customs etc. are not applicable to the Company. There were no undisputed statutory dues in arrears as at **31st March, 2022** for a period of more than six months from the date they became payable.

32 There are no transactions in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

33 The Company has not defaulted in repayment of dues to financial institutions or banks or any lenders. The Company has not taken any loan or borrowing from Government and has not issued any debenture during the year.

34 The Company is not declared willful defaulter by any bank or financial institution or other lender.

35 The Company has taken any term loan/ borrowings from banks and financial instituation during the current or previous financial year.

36 Details of dues of GST, Income-tax, Provided Fund etc. which have not been deposited as on **March 31, 2022** on account of disputes are given below:

Name of Statute	Nature of dues	Amount Demanded (₹ in lakhs)	Amount Deposited under Protest (₹ in lakhs)	Period to which the amount relates	Forum where the dispute is Pending

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

NIL

37 We confirm that loan/ borrowings from banks and financial instituation on short-term basis if any have not been utilised for long-term purposes.

38 We confirm that during the year the Company has not taken any funds from an entity or person, on account of or to meet the obligations of its subsidiaries or associate companies.

39 The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries or associate companies.

40 The Company did not raise any moneys by way of Initial public offer or further public offer (including debts instruments) during the year.

41 The Company has not made any preferential allotment or private placement of shares or fully or partially or optionally convertible debentures during the year.

42 We report that no material fraud by the Company or any fraud on the Company has been noticed or reported during the year in the course of our audit.

43 We confirm that no material fraud by the Company or any fraud on the Company has been noticed or reported during the year in the course of our audit. Hence, no report under section 143(12) of the Act is required to be filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2021 with the Central Government, during the year and upto the date of this report.

44 The Company is not a Nidhi Company.

45 The transactions with the related parties has been made in compliance with the provisions of Sections 177 and 188 of the Act.

46 Since the Internal Audit u/s 138 of The Companies Act, 2013 is not applicable to the Company, there is no requirement of internal audit system.

47 The company has not entered into any non-cash transactions with directors or persons connected with them.

48 The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

49 The Company has not conducted any Non-banking Financial or Housing Finance activities during the year.

50 The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India and does not have any group company.

51 The Company does not have accumulated losses as at the end of the financial year.

52 There has been no resignation of the Statutory Auditors during the year.

53 No material uncertainty exists as on the date of the Balance sheet that Company is in capable of meeting its existing liabilities as and when they fall due within a period of one year from the balance sheet date.

54 The Company does not have any unspent amount in respect of any ongoing or other than ongoing project as at the expiry of the financial year.

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

55 The Company does not have any subsidiaries, joint ventures or associate companies and thus, requiremnet of preparing Consolidated Financial Statements is not applicable.

56 Key Financial ratio of the company has been duly calculated and provided in the notes to financial statements of the company.

57 We confirm that all the trade payables as on the end of the Financial year are good and there are no doubtful trade payables. Therefore, all trade payables irrespective of their age are considered as good.

58 Trade Receivables, Trade payables, CWIP and Intangible Asset under development Ageing Schedule of current or previous financial year have been provided in the notes to financial statements of the company according to the best of our knowledge.

59 The Company did not have any material transactions with companies struck off under section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.

60 The Company has the following charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory period.

Assets under Charges	Charge ID	Date of Creation	Date of Modification	Amount	Status
Floating Charges	100073300	19/06/2016	Nil	15.50 Lakh	Open
Motor Vehicle (H)	100137817	10/11/2017	Nil	25.00 Lakh	Open
Floating Charges	100076857	04/06/2016	Nil	15.50 Lakh	Open

61 The number of layers prescribed under clause (87) of section 2 of the Companies Act 2013 read with Companies (Restrictions on number of Layers) Rules, 2021 is not applicable to the company.

62 The company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries), with the understanding that the intermediary shall;
i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries), or
ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

63 The Company has not received any funds from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall;
i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate beneficiaries), or
ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

64 The Company has not traded or invested in crypto currency or virtual currency during the current or previous Financial year.

65 The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

APNA AWAS CONSTRUCTION PVT LTD
PATNA

66 The Company has not granted any Loans & Advances to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person during the current or previous financial year.

67 That the financial statements so approved by the board of our company that is being enclosed alongwith this management representation for expression of your opinion thereon has been prepared according to Part I of Schedule III of the act.

68 The Company has asked for third party account balance confirmation from all the parties, suppliers, vendors etc. for all the transactions made with them during the year and have confirmed the same from the books of accounts so maintained by us. We have also asked all the parties, vendors, suppliers etc. to send a copy of confirmation directly to your office. In case the said confirmations do not reach you, kindly treat the respective balances as shown in the accounts to be full and final. However, in few cases, the balance could not be reconciled due to non availability of statement from some parties/vendors.

69 That the Depreciation on Fixed Assets is provided to the the extent of depreciable amount on the written down value method. Also, Depreciation is provided based on useful life of the assets as prescribed in the Schedule II of the Companies Act, 2013. And, Depreciation on assets purchased/sold during the period is proportionately charged.

70 The Company has not paid / provided for the managerial remuneration during the year. Further, the provisions of Companies Act, 2013 relating to Managerial remuneration are not applicable to Private Co.

71 We have calculated and deposited GST to the best of our understanding and knowledge of the GST laws in force and the provisions thereunder. However during the course of audit, if any discrepancy is observed and any tax liability is highlighted, we shall pay the same. Also if any demand is raised on account of non compliance or shortfall in payment of tax, we shall pay the same upon information. We undertake to account for all liabilities or demands in the books of accounts as and when paid because neither such amount under GST head is identifiable at the moment by us nor it is quantifiable to consider them in the books of accounts.

72 That the Company is under negotiation and discussion with a few agencies for obtaining a policy for accruing gratuity liablity (under the Gratuity Act, 1972) but the same has not been finalised yet.

73 Some of the items purchased are of special nature and suitable alternative sources are not readily available for obtaining comparable quotations. There is an adequate internal control system commensurate with the size of the Company and the nature of its business for the purchase of inventory and fixed assets and for the sale of services. There is no major weakness in the internal control system.

74 The Company did not have any long-term contract including derivative contract which may lead to any foreseeable loss at any time during the year under review.

75 The management report the Company has not received any whistle-blower complaint during the year and upto the date of this report.

76 All amounts disclosed in the financial statements and notes have been rounded off to the nearest hundreds upto two decimals as per the requirements of Schedule III, unless otherwise stated.

APNA AWAS CONSTRUCTION PVT. LTD.
PATNA

77 Figures for the previous year have been re-grouped and/or re-arranged wherever considered necessary to confirm to this year's classification.

In view of the aforesaid submissions and declarations, we therefore, submit the Board approved financial statements for your perusal. You are requested to please conduct Statutory Audit of the same as stipulated under and in the manner as specified in the act. In this connection, we confirm that any and all of the above submissions are true and correct to the best of our knowledge and belief and that any misinformation or mispresentation in any of the above either unintentionally or otherwise shall be the sole responsibility of the management.

In this regard, during the course of your audit, if you come across any case of improper disclosure or compliance, it is requested to kindly intimate us before finalization of your report so that we can make appropriate amendments according to the law.

Thanking You

Yours faithfully
For Apna Awas Construction Pvt Ltd.

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

Enclosures as stated above

(Amrendra Kumar Sinha)
Director-01974038

#VALUE!
#VALUE!

Enclosure 1(1)

FORM 'DIR-8'

Intimation by Director

[Pursuant to Section 164(2) and rule 14(1) of Companies (Appointment and Qualification of Directors) Rules, 2014]

Registration No. of Company : U45200BR2001PTC009553
Nominal Capital ₹ : 15000000
Paid-up Capital ₹ : 5394000
Name of Company : APNA AWAS CONSTRUCTION PRIVATE LIMITED
Address of its Registered Office : 001, SUNDRAM ENCLAVE KITAB BHAWAN LANE, NORTH SRI KRISHNA PURI, Patna – 800013

To
The Board of Directors of : APNA AWAS CONSTRUCTION PRIVATE LIMITED

I Jitendra Kumar Singh son~~/daughter/wife~~ of Roop Narayan Singh resident of Road No. 3A, House No.3A/9, Mahesh Nagar, PO Keshri Nagar, Patna ~~director~~ / managing director / ~~manager~~ in the company hereby give notice that I am/was a director in the following companies during the last three years:-

Name of the Company	CIN	Date of Appointment	Date of Cessation
APNA AWAS CONSTRUCTION PVT LTD	U45200BR2001PTC009553	Monday, 23 April 2001	-
APNA AWAS ENGINEERING PVT LTD	U00500BR2002PTC009757	Friday, 17 February 2012	
APNA AWAS REAL ESTATE PVT LTD	U45201JH2015PTC003041	Thursday, 16 July 2015	

I further confirm that I have not incurred disqualification under section 164(2) of the Companies Act, 2013 in any of the above companies, in the previous financial year, and that I, at present, stand free from any disqualification from being a director.

Signature
(Sri Jitendra Kumar Singh)
DIN - 01567970

30/06/2022

Enclosure 1(2)

FORM 'DIR-8'

Intimation by Director

[Pursuant to Section 164(2) and rule 14(1) of Companies (Appointment and Qualification of Directors) Rules, 2014]

Registration No. of Company : U45200BR2001PTC009553
Nominal Capital ₹ : 15000000
Paid-up Capital ₹ : 5394000
Name of Company : APNA AWAS CONSTRUCTION PRIVATE LIMITED
Address of its Registered Office : 001, SUNDRAM ENCLAVE KITAB BHAWAN LANE, NORTH SRI KRISHNA PURI, Patna – 800013

To
The Board of Directors of : APNA AWAS CONSTRUCTION PRIVATE LIMITED

I Amrendra Kumar Sinha son~~/daughter/wife~~ of Mahendra Prasad resident of C/o M. Prasad, Mahesh Nagar, New PP Colony, PO Keshri Nagar, Patna director / ~~managing director~~ / ~~manager~~ in the company hereby give notice that I am/was a director in the following companies during the last three years:-

Name of the Company	CIN	Date of Appointment	Date of Cessation
APNA AWAS CONSTRUCTION PVT LTD	U45200BR2001PTC009553	Monday, 23 April 2001	-
APNA AWAS ENGINEERING PVT LTD	U00500BR2002PTC009757	Monday, 18 February 2002	-

I further confirm that I have not incurred disqualification under section 164(2) of the Companies Act, 2013 in any of the above companies, in the previous financial year, and that I, at present, stand free from any disqualification from being a director.

Signature
(Sri Amrendra Kumar Sinha)
DIN - 01974038

44742

Enclosure 1(3)

FORM 'DIR-8'

Intimation by Director

[Pursuant to Section 164(2) and rule 14(1) of Companies (Appointment and Qualification of Directors) Rules, 2014]

Registration No. of Company : U45200BR2001PTC009553
Nominal Capital ₹ : 15000000
Paid-up Capital ₹ : 5394000
Name of Company : APNA AWAS CONSTRUCTION PRIVATE LIMITED
Address of its Registered Office : 001, SUNDRAM ENCLAVE KITAB BHAWAN LANE, NORTH SRI KRISHNA PURI, Patna – 800013

To
The Board of Directors of : APNA AWAS CONSTRUCTION PRIVATE LIMITED

I Prabhat Kumar Singh son~~/daughter/wife~~ of Ajit Kumar Singh resident of Maya Kutir, North S. K. Puri, Patna director / ~~managing director / manager~~ in the company hereby give notice that I am/was a director in the following companies during the last three years:-

Name of the Company	CIN	Date of Appointment	Date of Cessation
APNA AWAS CONSTRUCTION PVT LTD	U45200BR2001PTC009553	Monday, 10 April 2006	-
APNA AWAS ENGINEERING PVT LTD	U00500BR2002PTC009757	Thursday, 29 September 2011	-

I further confirm that I have not incurred disqualification under section 164(2) of the Companies Act, 2013 in any of the above companies, in the previous financial year, and that I, at present, stand free from any disqualification from being a director.

Signature
(Prabhat Kumar Singh)
DIN : 01974067

44742

Enclosure 1(4)

FORM 'DIR-8'

Intimation by Director

[Pursuant to Section 164(2) and rule 14(1) of Companies (Appointment and Qualification of Directors) Rules, 2014]

Registration No. of Company : U45200BR2001PTC009553
Nominal Capital ₹ : 15000000
Paid-up Capital ₹ : 5394000
Name of Company : APNA AWAS CONSTRUCTION PRIVATE LIMITED
Address of its Registered Office : 001, SUNDRAM ENCLAVE KITAB BHAWAN LANE, NORTH SRI KRISHNA PURI, Patna – 800013

To
The Board of Directors of : APNA AWAS CONSTRUCTION PRIVATE LIMITED

I Pankaj Kumar Singh son~~/daughter/wife~~ of Roop Narayan Singh resident of Pragati Path, Dhumsa Toli, Po-Chutia, Ranchi GPO, Ranchi, Jharkhand-834001 additional director / ~~managing director / manager~~ in the company hereby give notice that I am/was a director in the following companies:-

Name of the Company	CIN	Date of Appointment	Date of Cessation
APNA AWAS ENGINEERING PVT LTD	U00500BR2002PTC009757	Thursday, 29 September 2011	-
APNA AWAS REAL ESTATE PVT LTD	U45201JH2015PTC003041	Thursday, 16 July 2015	
APNA AWAS CONSTRUCTION PVT LTD	U45200BR2001PTC009553	Monday, 30 September 2019	-

I further confirm that I have not incurred disqualification under section 164(2) of the Companies Act, 2013 in any of the above companies, in the previous financial year, and that I, at present, stand free from any disqualification from being a director.

Signature
(Pankaj Kumar Singh)
DIN : 03527907

44742

Ph. : 0612-2570419

Apna Awas Construction Pvt. Ltd.

Registered Office : 001, Sundaram Enclave, Kitab Bhawan Lane
North S.K. Puri, Patna - 800 013

Ref..... Date.....

DIRECTORS REPORT FOR THE FINANCIAL YEAR 2021-22

To,

The Members,

Your directors have pleasure in presenting the 21st Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the year ended 31st March, 2022

Financial Performance

During the year under review, the company has been able to make a satisfactory performance; a brief break up of the same is given as under:

(Rupees in Lakhs)

Particulars	Year ended 31st March 2022	Year ended 31st March 2021
Turnover	566.02	1,282.70
Profit before Finance charges, Tax, Depreciation/Amortisation	32.82	88.09
Less: Finance Charges	19.07	22.42
Profit before Tax, Depreciation/Amortization	13.75	65.67
Less: Depreciation	10.59	14.76
Net Profit before Taxation	3.16	50.91
Provision for Taxation	-1.45	11.35
Profit/(Loss) after tax	4.60	39.56
Provision for proposed dividend	0.00	0.00
Dividend Tax	0.00	0.00
Transfer to General Reserves	0.00	0.00
Earning Per Share - Basic (in ₹)	8.53	73.35

State of Company's Affairs and Future Outlook

The Company is engaged in the construction business.There has been no change in the business of the Company during the financial year ended 31st March 2022.
The highlights of the Company's performance are as under:-
During the year under review, the a company has achieved a turnover of ₹ 566.02 Lakhs for the current year as against ₹ 1282.70 lakhs in the previous year. Our net profits (after tax) have decreased to ₹ 4.60 Lakhs for the current year as against ₹ 39.56 lakhs in the previous year.

Change in nature of business, if any

The Company is not or will not be witnessing any change in the nature of Business in the year under review or in the subsequent fiscal year.

Dividend

Your Board of Directors does not recommend any dividend for the period under review.

Amounts Transferred to Reserves

No transfer to any reserve is mandatory therefore no transfer to any reserves has been done during the year.

Details of Subsidiary, Joint Venture or Associates

The Company does not have any Subsidiaries, joint venture or during the year under review.

Changes in Share Capital, if any

There has been no change in the share capital of the Company during the year under review.

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

Ph. : 0612-2570419

Apna Awas Construction Pvt. Ltd.

Registered Office : 001, Sundaram Enclave, Kitab Bhawan Lane
North S.K. Puri, Patna - 800 013

Ref..... *Date.....*

Borrowings
The outstanding of total borrowings of the Company including Short-term loans and working capital facilities stood at Rs. 166.16 Lakhs as on 31st March 2022.

Particulars of Loans, Advances, Guarantees and Investments
Pursuant to Section 186 of the Companies Act, 2013, no loans, advances, guarantees and investments made by the Company. Hence, disclosures on particulars relating to Loans, advances, guarantees and investments not required.

Details of Subsidiary, Joint Venture or Associates
The Company does not have any Subsidiaries, joint venture or during the year under review.

Deposits
Your Company has not accepted any deposits from public and as such, no amount on account of principal or interest on public deposits was outstanding as on the date of the balance sheet.

GOVERNANCE AND ETHICS
Number of Board Meetings
During the Financial Year 2020-2021, 05 meetings of the Board of Directors of the company were held.

Sl. No.	Date of meeting	Total No. of Directors on the Date of Meeting	No. of Directors attended	% of Attendance
1	25/06/2021	4	4	100
2	30/09/2021	4	4	100
3	03/11/2021	4	4	100
4	08/12/2021	4	4	100
5	23/03/2022	4	4	100

Details of Directors and Key Managerial Personnel (KMP) appointed / resigned
During the year, no directors/KMP appointed/resigned.

Activities not carried out by the Company during the year therefore no disclosure by the Board required:-
(i) Issue of Equity Shares with Differential Rights

(ii) Issue of Employee Stock Options

(iii) Issue of Sweat Equity Shares

Directors Responsibility Statement

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

a) in the preparation of the annual accounts for the financial year ended 31st March, 2022, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at **31st March, 2022** and of the profit /loss of the Company for that period;

c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d) the directors had prepared the annual accounts on a going concern basis;

e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively; and

f) we have laid down internal financial controls to be followed and that such internal financial controls are adequate and operating effectively.

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

Ph. : 0612-2570419

Apna Awas Construction Pvt. Ltd.

Registered Office : 001, Sundaram Enclave, Kitab Bhawan Lane
North S.K. Puri, Patna - 800 013

Ref..... *Date.....*

INTERNAL FINANCIAL CONTROLS AND AUDIT

Statement in Respect of Adequacy of Internal Financial Control with Reference to the Financial Statements

The Companies Act, 2013 re-emphasizes the need for an effective Internal Financial Control system in the Company. The system should be designed and operated effectively. The Company has laid down internal financial controls are adequate and operative effectively. Your Company has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completness of the accounting records, and the timely preparation of reliable financial disclosures.in place adequate internal financial controls commensurate to the size of operations and structure of the Company.

Statutory Auditors

The Statutory Auditors of the Company M/s N. R. Baid & Co. Chartered Accountants, Patna have been appointed by the members in the Company's AGM held on 30/09/2019 for a term of 5 years starting from 01/04/2019 ending on 31/03/2024. This being the completion of 3rd year of holding office of Statutory Auditors M/s N. R. Baid & Co., Chartered Accountants, Patna, being eligible for ratification of their appointment for the original term of 5 years, offer for their appointment to be ratified.

Re-appointment of Independent Auditor

No re-appointment of Independent Auditor is required to be done this year.

Explanation to Auditor's Remarks

The pointwise explanation to the Auditor's remarks is furnished as under:

Sl. No	Auditor's Remarks	Explanation
1	Non-compliance of AS-15 (Employee Benefits) as prescribed u/s 133 of the Companies Act, 2013 regarding non provision of Gratuity in the books of accounts.	The Management has decided to account for the year end accruing gratuity liability in future and is in negotiation with certain Insurance Companies for obtaining a suitable policy in this regard.
2	Non-compliance of SA 505 - regarding external evidence.	We have endeavoured to obtain external audit evidence, however, we shall ensure compliance in future.
3	Closing balance of Bank Account No-50200046683562 with HDFC Bank, Patna Branch is not reconciled as at the year ended.	The balance in this account as per our book is Rs. Nil. and the closure amount of this account Rs. 26,524/- has been transferred in the our current account. There is no transaction after the date of the closure. We are trying to arrange the Bank Statement from the Bank which could not be arranged in due time because of some software issue of Banks end.

Apart from the above, the Auditor's Report does not contain any qualification, reservation or adverse remark for the financial year ended March 31, 2022.

Further, the notes to accounts referred to in the Auditor's Report are self-explanatory, hence does not requires any clarification thereon.

Risk Management Policy

There is no material risk applicable to the Company, therefore, in our opinion there are no risk factors which threaten the existence of the Company apart from general market competetion.

CORPORATE SOCIAL RESPONSIBILITY

Details of Loans:

Sl. No.	Date of loan	Date of BR	Date of SR (If any)	Name of Borrower	Purpose for which loan is to be utilised by the receipent	Amount	Rate of Interest	Security	Prevailing yield of 1/3/5/10 year Govt Security at the time of extending the loan
NIL									

APNA AWAS CONSTRUCTION PVT. LTD. ★ PATNA ★

Ph. : 0612-2570419

Apna Awas Construction Pvt. Ltd.

Registered Office : 001, Sundaram Enclave, Kitab Bhawan Lane
North S.K. Puri, Patna - 800 013

Ref..... *Date.....*

Details of Investment:

Sl. No.	Date of Investment	Date of BR	Date of SR (If any)	Name of Investee	Purpose for which the proceeds from investment is proposed to be utilized by the recipient	Amount	Expected rate of return
NIL							

Details of Gurantee/ Security provided:

Sl. No.	Date of Investment	Date of BR	Date of SR (If any)	Name of Investee	Purpose for which the proceeds from investment is proposed to be utilized by the recipient	Amount	Expected rate of return
NIL							

Conservation of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo

The details of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo are as under:

a) Conservation of Energy:

Steps taken for conservation	NIL
Steps taken for utilizing alternate sources of energy	
Capital investment on energy conservation equipments	

b) Technology Absorption:

Efforts made for technology absorption	NIL
Benefits derived	
Expenditure on Research & Development, if any	
Details of technology imported, if any	
Year of import	
Whether imported technology fully absorbed	
Areas where absorption of imported technology has not taken place, if any	

c) Foreign Exchange Earnings / Outgo:

Earning	NIL
Outgo	

OTHER DISCLOSURES

Extract of Annual Return

The extract of Annual Return, in format MGT -9, for the Financial Year 2021-2022 has been enclosed with this report.

Material Changes Affecting the Financial Position of the Company

There are no material changes occurring after balance sheet date till the date of the report which would impact the financial position of the Company.

Details of significant & material orders passed by the regulators or courts or tribunal

There are no significant and material orders passed by the Regulators or Courts or Tribunals which would impact the going concern status and the Company's future operations.

Voluntary Revision of Financial Statements or Board's Report

There has been no voluntary revision of Financial Statements or Board's Report in respect of any of the 3 preceding financial years, hence nothing is required to be reported or disclosed.

APNA AWAS CONSTRUCTION PVT. LTD. ★ PATNA ★

Ph. : 0612-2570419

Apna Awas Construction Pvt. Ltd.

Registered Office : 001, Sundaram Enclave, Kitab Bhawan Lane
North S.K. Puri, Patna - 800 013

Ref..... *Date.....*

Details of Deposits in compliance with the requirement of Chapter V of The Companies Act, 2013 are as under :-

Deposits Accepted during the year	Remained unpaid or unclaimed as at the end	Any default in repayment of deposits or payment of interest thereon during the year					
		At the beginning of the year		Maximum during the year		At the end of the year	
		Number	Amount	Number	Amount	Number	Amount
NIL							

Details of Deposits not in compliance with the requirement of Chapter V of The Companies Act, 2013 are as under :-

Deposits Accepted during the year	Remained unpaid or unclaimed as at the end	Any default in repayment of deposits or payment of interest thereon during the year					
		At the beginning of the year		Maximum during the year		At the end of the year	
		Number	Amount	Number	Amount	Number	Amount
NIL							

Insurance

The Company has taken appropriate insurance for all assets against foreseeable perils.

This being a Private Limited Company not fulfilling the required criteria, Company disclosures in this regard to the following in the Board's Report are not applicable:-

(i) Particulars of Contracts or Arrangements with Related Parties

(ii) Receipt of any commission by MD/WTD/ from a Company or for receipt of commission/remuneration from its Holding or subsidiary

(iii) Secretarial Audit Report

(iv) Corporate Social Responsibility (CSR) Policy

(v) Audit Committee

(vi) Statement Indicating the Manner in which Formal Annual Evaluation has been made by the Board of its own Performance, its Directors, and that of its Committees.

(vii) Nomination & Remuneration Committee Policy

(viii) Declaration by Independent Director

(ix) Disclosure on Establishment of a Vigil Mechanism

(x) Corporate Governance

(xi) Managerial remuneration

(xii) Disclosures under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013

(xiii) Management Discussion and Analysis Report

(xiv) Fraud Reporting (Required by Companies Amendment Bill, 2014)

(xv) Cost Auditors

Acknowledgment

The Directors express their sincere appreciation to the valued shareholders, bankers and clients for their support.

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

For and on behalf of the Board of Directors

Place: Patna
Dated, 3rd September, 2022

(Jitendra Kumar Singh)
Managing Director - 01567970

(Amrendra Kumar Sinha)
Director - 01974038

N. R. Baid & Co.
Chartered Accountants
1E, Ashiana Orchid, Beni Babu's Garden
Rajendra Path, Patna - 800 001
Tel. : 0612-2320716 Mob.: 9334257406
email: info@nrbaid.com, Web.: www.nrbaid.com

INDEPENDENT AUDITORS' REPORT

To

The Members of **Apna Awas Construction Private Limited**

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying financial statements of **Apna Awas Construction Private Limited** ("the Company"), which comprise the balance sheet as at 31st March 2022 and statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, for the year ended on that date.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion except for external information as stipulated in SA505 which was not possible due to non-availability of required audit evidence.

RESPONSIBILITY OF MANAGEMENT FOR FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

N. R. Baid & Co. PATNA Chartered Accountants

N. R. Baid & Co.
Chartered Accountants
1E, Ashiana Orchid, Beni Babu's Garden
Rajendra Path, Patna - 800 001
Tel. : 0612-2320716 Mob.: 9334257406
email: info@nrbaid.com, Web.: www.nrbaid.com

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

AUDITOR'S RESPONSIBILITY

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Compliance of SA 505 External confirmation of the balances was not possible due to non availability of required audit evidence in the prescribed manner, therefore we place our disclaimer of opinion in this regard.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Companies (Auditor's Report) Order 2020 ('the order') issued by the Central Government of India in terms of sub-section (11) of section143 of the Act, we give in the **"Annexure A"**, a statement on the matters specified in paragraph 3 & 4 of the said Order, to the extent applicable.

As required by section 143(3) of the Act, we report that:-

(a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) the Balance Sheet and the Statement of Profit & Loss dealt with by this Report are in agreement with the books of Account;

(d) in our opinion, the aforesaid Financial Statements, comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2021. except, non-comliance of quatifiable due to non-availability of reqisite information;

(e) The written representation from Directors as on **31st March, 2022** regarding disqualification from appointment as a director in terms of Section 164(2) of the Act;

(f) With respect to the other matter and our observation thereon with reference to financial statements of the Company, refer to our separate **"Annexure B".**

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

(i) The Company does not have any pending litigations which would impact its financial position.

(ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

N. R. Baid & Co. PATNA Chartered Accountants

N. R. Baid & Co.
Chartered Accountants
1E, Ashiana Orchid, Beni Babu's Garden
Rajendra Path, Patna - 800 001
Tel. : 0612-2320716 Mob.: 9334257406
email: info@nrbaid.com, Web.: www.nrbaid.com

(iv) (a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries (Refer Note 36 (I) to the financial statements);

(b) The Management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries (Refer Note 36 (J) to the financial statements);

(c) Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

(v) The Company has not declared or paid any dividend during the year.

(h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to the company.

For N. R. BAID & CO.
Firm Registration No.002104C
Chartered Accountants

(CA. A. BAID)
Partner
Membership No. 408360

UDIN : 22408360AWOPWW2567
Place of Signature: Patna
Dated, 3rd September, 2022

N. R. Baid & Co. PATNA Chartered Accountants

N. R. Baid & Co.
Chartered Accountants
1E, Ashiana Orchid, Beni Babu's Garden
Rajendra Path, Patna - 800 001
Tel. : 0612-2320716 Mob.: 9334257406
email: info@nrbaid.com, Web.: www.nrbaid.com

ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

IN RESPECT OF THE ANNEXURE REFERRED TO IN PARAGRAPH 5 OF OUR REPORT TO THE MEMBERS OF THE COMPANY FOR THE YEAR ENDED MARCH 31, 2022, WE REPORT THAT:-

(i) (a) A. The Company has maintained proper records showing full particulars, including quantitative details and situation of the fixed assets.

B. There are no Intangible Assets held in the name of Company. Hence, the requirement of maintaining records is not applicable.

(b) The Company has a regular program of physical verification of its fixed assets by which all the fixed assets are verified in a phased manner over a period of three years. In accordance with this programme, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, and according to information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of records examined by us, we report that, no immovable properties are held in the name of the Company except for unsold units/space out of old completed projects for which no seperate title exists.

(d) According to the information and explanations given to us and on the basis of records examined by us, the Company has neither revalued any of its Property, Plant and Equipment nor its Intangible Assets during the year. Accordingly, reporting under clause 3(i)(d) of the Order is not applicable.

(e) Based on the information and explanations furnished to us, no proceedings have been initiated on or are pending against the Company for holding benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)) and Rules made thereunder. Accordingly. reporting under this clause is not applicable.

(ii) (a) Physical verification of inventories (including stocks in process) have been conducted by the management during the year which, in our opinion, is at reasonable intervals; and, in our opinion, the coverage and procedure of such verification by the management is appropriate. The discrepancies noticed on verification between physical stock and book records were not 10% or more in aggregate for each class of inventories. Further as represented by the management, construction materials lying at site are treated as issued for construction and no inventory is manitained for the same, hence no verification for the same has been done by the company as on the end of the year. In our view, although the said construction materials lying at site have not been considered as closing inventory as at the end of the year, their cost/value being non - material does not effect our opinion and our opinion remains unmodified to that extent.

(b) The Company has not been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, from banks or financial institution on the basis of security of current assets; accordingly this clause is not applicable.

N. R. Baid & Co. PATNA Chartered Accountants

N. R. Baid & Co.
Chartered Accountants
1E, Ashiana Orchid, Beni Babu's Garden
Rajendra Path, Patna - 800 001
Tel. : 0612-2320716 Mob.: 9334257406
email: info@nrbaid.com, Web.: www.nrbaid.com

(iii) In our opinion and according to information and explanation given to us, the Company has neither made any investments in, nor provided any guarantee or security or granted loans or advances in nature of loans, secured or unsecured, to companies, firms, Limited Liablity Partnerships or other parties covered in the register maintained under section 189 of the Act. Therefore, the reporting under clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with provisions of section 185 and 186 of the Act in respect of loans, investments, guarantees and security.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposit from the public during the year in terms of the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under except interest free unsecured loans from Directors and their relatives which are permitted. Accordingly, this clause is not applicable to the Company.

(vi) The Central Government has not prescribed the maintenance of cost records under section 148(1)of the Act, for any of the products or services rendered by the company.

(vii) According to the information and explanations given to us and on the basis of examination of the records of the Company in respect of statutory dues:

(a) The Company has generally been regular in depositing undisputed statutory dues, including Income-tax, Professional Tax, GST, ESI, EPF and any other material statutory dues with the appropriate authorities to the extent applicable to the Company. We are informed that the provisions of Wealth Tax, Duty of customs, Duty of excise, etc. are not applicable to the Company. There were no undisputed statutory dues in arrears as at 31st March, 2022 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of Income Tax, EPF, ESI, Professional Tax or Goods & Services Tax outstanding on account of any dispute.

(viii) According to the information and explanations given to us and the records of the Company examined by us, there are no transactions in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

(ix) In our opinion and according to information and explanation given to us, The Company has not defaulted in repayment of its dues to the banks. The Company did not have any outstanding dues to any financial institutions, government or debenture holder during the year.The Company has neither been declared wilful defaulter, nor taken any term loans, nor has deviated any funds, hence reports under clause 3(ix)(a), 3(ix)(b), 3(ix)(c), 3(ix)(d), 3(ix)(e) and 3(ix)(f) of the Order are not applicable to the Company.

(x) (a) The Company did not raise any moneys by way of Initial public offer or further public offer (including debts instruments) during the year.

(b) The Company has not made any preferential allotment or private placement of shares or fully or partially or optionally convertible debentures during the year. Accordingly, the reporting under clause 3(x)(b) of the Order is not applicable to the Company.

N. R. Baid & Co. PATNA Chartered Accountants

N. R. Baid & Co.
Chartered Accountants
1E, Ashiana Orchid, Beni Babu's Garden
Rajendra Path, Patna - 800 001
Tel. : 0612-2320716 Mob.: 9334257406
email: info@nrbaid.com, Web.: www.nrbaid.com

(xi) (a) On the basis of books and records of the Company examined by us and according to the information and explanations given to us, we report that no material fraud by the Company or any fraud on the Company has been noticed or reported during the year in the course of our audit.

(b) According to the information and explanations given to us, no report under section 143(12) of the Act was required to be filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) As represented to us by the management, the Company has not received any whistle-blower complaint during the year and upto the date of this report.

(xii) In our opinion and according to information and explanation given to us, the Company is not a Nidhi Company.

(xiii) According to information and explanation given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Section 188 of the Act where applicable and details of such transactions have been disclosed in the Financial statements as required by the applicable accounting standards. The Company being a private limited company, the provisions of Section 177 are not applicable.

(xiv) In our opinion and according to the information and explanation given to us, Internal Audit is not applicable to the Company, thus the Company is not required to have an internal audit system. Therefore, reporting under clause 3(xiv)(a) and 3(xiv)(b) of the Order are not applicable to the Company.

(xv) According to information and explanation given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the reporting on compliance with the provisions of Section 192 of the Act under clause 3(xv) of the Order is not applicable to the Company.

(xvi) As per the information and explanations given to us and on basis of books and records examined by us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934; the Company has not conducted any Non-banking Financial or Housing Finance activities during the year; the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, reporting under clauses 3(xvi)(a), 3(xvi)(b), 3(xvi)(c) and 3(xvi)(d) of the Order are not applicable to the Company.

(xvii) The Company has not incurred any cash loss in the current as well as the immediately preceding financial year.

(xviii) There has been no resignation of the Statutory Auditors during the year and accordingly the reporting under this clause is not applicable.

N. R. Baid & Co. PATNA Chartered Accountants

N. R. Baid & Co.
Chartered Accountants
1E, Ashiana Orchid, Beni Babu's Garden
Rajendra Path, Patna - 800 001
Tel. : 0612-2320716 Mob.: 9334257406
email: info@nrbaid.com, Web.: www.nrbaid.com

(xix) According to the information and explanations given to us and on the basis of the financial ratios (except for Debt Service Coverage Ratio, Inventory Turnover Ratio, Trade Receivable Turnover Ratio, Return on Investment Ratio, Trade Payable Turnover Ratio and Net capital Turnover Ratio which the Management hs not disclosed), ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the plans of the Board of Directors and management, we are of the opinion that no material uncertainty exists as on the date of the audit report that Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due. In the absense of rations not disclosed by the management, we are unable to comment upon the same. Since the disclosure of the ratios are having no financial impact on the Financial Statements of the Company, our opinion remains unmodified to the extent.

(xx) According to the information and explanations given to us, the Company does not have any unspent amount in respect of any ongoing or other than ongoing project as at the expiry of the financial year u/s 135(5). Accordingly, reporting under clause 3(xx) of the Order is not applicable to the Company.

(xxi) The reporting under clause 3(xxi) of the Order is not applicable to the Company as it does not have any subsidiaries, joint ventures or associate companies and the Company does not prepare Consolidated Financial Statements. Accordingly, no comment in respect of the said clause has been included in this report.

For N. R. BAID & CO.
Firm Registration No.002104C
Chartered Accountants

(CA. A. BAID)
Partner
Membership No. 408360

N. R. Baid & Co. PATNA Chartered Accountants

Place of Signature: Patna
Dated, 3rd September, 2022

N. R. Baid & Co.
Chartered Accountants
1E, Ashiana Orchid, Beni Babu's Garden
Rajendra Path, Patna - 800 001
Tel. : 0612-2320716 Mob.: 9334257406
email: info@nrbaid.com, Web.: www.nrbaid.com

ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT
(REFERRED TO IN OUR REPORT OF EVEN DATE)

IN RESPECT OF THE ANNEXURE REFERRED TO IN PARAGRAPH 5 OF OUR REPORT TO THE MEMBERS OF THE COMPANY FOR THE YEAR ENDED MARCH 31, 2022, WE REPORT THE FOLLOWING OTHER MATTERS:

Auditors' observations and comments on the matters attached to and forming part of the Auditors' Report to the members of the **Apna Awas Construction Private Limited.**, on the accounts for the year ended 31st March, 2022:

i) Closing balance of Bank Account No-50200046683562 with HDFC Bank, Patna Branch is not reconciled as at the year ended. In the absense of Bank Statement, the amount of deviation if any is unidentifiable. The amount involved being relatively insignificant to the size of the Company's Balance Sheet, our opinion stands unmodified to this extent.

ii) Compliance of SA-505-External evidence could not be ensured due to lack of availability of requisite information and data to obtain such external evidences. However, in most of the cases, we have relied upon the evidences so produced before us by the management at the time of conduct of audit and we belive them to be genuine.

iii) Non-compliance of AS-15 (Employee Benefits) as prescribed u/s 133 of the Companies Act, 2013 regarding non provision of Gratuity in the books of accounts despite applicability of the same. In absense of relevant data and information regarding calculation of the financial impact of the said Employee benefit obligation on the financial Statments of the Company, we are unable to comment and/or opine on the same and thus we issue a disclamer to this extent. Our opinion remains unmodified to that extent.

For N. R. BAID & CO.
Firm Registration No.002104C
Chartered Accountants

N. R. Baid & Co. PATNA Chartered Accountants

(CA. A. BAID)
Partner
Membership No. 408360

Place of Signature: Patna
Dated, 3rd September, 2022

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

BALANCE SHEET AS ON 31ST MARCH 2022

(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. **EQUITY AND LIABILITIES**			
(1) **Shareholders' Funds**			
(a) Capital	2	53,940.00	53,940.00
(b) Reserves and Surplus	3	3,91,359.26	3,86,757.14
(3) **Non-current liabilities**			
(a) Long-term borrowings	4	-	-
(b) Other Long-term Liabilities	5	7,720.01	6,720.00
(4) **Current Liabilities**			
(a) Short-term borrowings	6	2,01,840.80	2,30,308.38
(b) Trade payables	7	1,21,301.31	89,530.90
(c) Other current liabilities	8	24,07,115.40	20,31,175.66
(d) Short-term provisions	9	-	4,021.24
		31,83,276.79	**28,02,453.32**
II. **ASSETS**			
(1) **Non-current assets**			
(a) Property, Plant & Equipment and Intangible Assets	10		
(i) Property, Plant & Equipment		28,373.14	38,655.16
(ii) Intangible Assets		-	-
(iii) Capital Work In Progress		-	-
(iv) Intangible Assets under development		-	-
(b) Non-current investments	11	-	-
(b) Deferred Tax Assets (Net)	12	11,226.25	6,479.76
(d) Long-term loans and advances	13	-	-
(e) Other non-current assets	14	38,392.60	21,775.00
(2) **Current assets**			
(a) Current investments	15	-	-
(b) Inventories	16	23,53,706.47	20,53,960.59
(c) Trade receivables	17	2,21,518.72	2,77,839.24
(d) Cash and cash equivalents	18	64,488.24	39,028.66
(e) Short-term loans and advances	19	4,65,571.37	3,64,714.91
(f) Other current assets	20	-	-
	TOTAL	**31,83,276.79**	**28,02,453.32**
Significant Accounting Policies	1		

In terms of our report of even date.

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

Place: Patna
Dated, 3rd September, 2022

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 2022

(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	5,66,015.65	12,82,696.00
II.	Other income	22	1,28,041.46	61,540.59
III.	Total Income (I+II)		**6,94,057.11**	**13,44,236.59**
IV.	Expenses:			
	Project Construction Expenses	23	7,86,685.65	7,22,288.12
	Changes in inventories of finished goods	24	27,000.00	38,000.00
	Work-in-progress and Stock-in-Trade	25	(3,26,745.88)	3,53,878.37
	Employees benefits expense	26	1,17,617.96	1,13,820.08
	Finance costs	27	19,072.98	22,417.33
	Depreciation and amortization expense	10	10,594.02	14,764.19
	Other expenses	28	56,676.74	28,159.10
	Total expenses		**6,90,901.48**	**12,93,327.19**
V.	Profit before exceptional and extraordinary items and tax	(III-IV)	3,155.63	50,909.41
VI.	Exceptional items	29	-	-
VII.	Profit before extraordinary items and tax	(V-VI)	3,155.63	50,909.41
VIII.	Extraordinary Items	30	-	-
IX.	Profit before tax	(VII-VIII)	3,155.63	50,909.41
X	Tax expense: -			
	(1) Current tax	3300.00	-	12,190.00
	(2) Deferred tax	-4746.49	(1,446.49)	(844.97)
XI	Profit (Loss) for the period from continuing operations	(IX-X)	4,602.12	39,564.38
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)	4,602.12	39,564.38
XVI	Earning per equity share:	31		
	Basic		8.53	73.35
	Significant Accounting Policies	1		

In terms of our report of even date.

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

N. R. Baid & Co. PATNA Chartered Accountants

For & on Behalf of the Board

(Jitendra Kumar Singh)
Managing Director-01567970

(Amrendra Kumar Sinha)
Director-01974038

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

Place: Patna
Dated, 3rd September, 2022

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553
001, Sundram Enclave, Kitab Bhawan Lane, North Sri Krishna Puri, Patna -800013
Financial Year 2021-22

SIGINIFICANT ACCOUNTING POLICIES

Note No. - 1

Apna Awas Construction Private Limited is a Private Company limited by shares, incorporated and domiciled in India. The company is engaged in building construction activities

A. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The Financial Statements are prepared under the historical cost convention, on accrued method of accounting, in accordance with the generally accepted accounting principles in India and the provisions of the Companies Act, 2013.

B. USE OF ESTIMATES

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual result and estimates are recognised in the period in which the result are known/ materialized.

C. OWN FIXED ASSETS (NOW KNOWN AS PROPERTY, PLANT & EQUIPMENT.

Fixed Assets (now known as Property, Plant & Equipment) are stated at cost net of recoverable taxes and includes amounts added on revaluation, less accumulated depreciation and impairment loss, if any. All costs, directly attributable to the fixed assets are capitalized.

D. DEPRECIATION AND AMORTISATION

i) Depreciation on Fixed Assets (now known as Property, Plant & Equipment) have been provided to the extent of depreciable amount on written down value method (WDV) as prescribed in the Schedule II to the Companies Act, 2013.
ii) Depreciation on Fixed Assets (now known as Property, Plant & Equipment) have been provided for additions on pro-rata basis from the date in which assets have been put to use.

E. INVESTMENTS

Current investments are carried at lower of cost and quoted/fair value, computed category wise. Long Term Investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other that temporary.

F. INVENTORIES

Items of inventories are measured at cost. Cost of Inventories comprises of purchase cost of development and other costs incurred in bringing them to their respective present location and condition. Work in progress includes cost of projects being developed in terms of various development agreements with the land owners and includes constructions & building materials at site. Work in progress is valued at cost including construction materials at site. Work - in Progress of built up area is valued at Average Project Construction Expense plus 8%. Finished Stock of unsold units of closed Projects are valued at cost or Net Realisable value whichever is less.

APNA AWAS CONSTRUCTIONS PVT. LTD. PATNA

N. R. Baid & Co. PATNA Chartered Accountants

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

G. REVENUE RECOGNITION

Revenue is recognised only when it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations includes sale of goods, services, adjusted for discounts (net), if any. Dividend income is recognised when right to receive is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and rate applicable. Sale of constructed units of projects is accounted for on the basis of completion of the projects, physical possession of the units by the customers and receipt of substantial payment. Revenue from sale or service is recognised as per Accounting Standard (AS) - 9 on Revenue Recognition issued U/s 133 of the Companies Act, 2013.

H. GOODS & SERVICE TAX (GST)

GST are accounted on the basis payments made in respect of service provided.

I. BORROWING COST

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Profit and Loss account.

J. EMPLOYEE BENEFITS

(i) Short-term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.
(ii) Company's contributions paid / payable during the year to provident fund and other funds are charged to Profit and Loss Account.
(iii) Gratuity Liability is accounted for on cash basis.

K. PROVISION FOR CURRENT TAX AND DEFFERED TAX

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income-tax Act, 1961. Deferred tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax assets is recognised and carried forward only to the extent that there is a virtual certainty that the assets will be realized in future.

L. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognised nor disclosed in the financial statements. 100% Provision for Trade Receivables outstanding from due date of payment for a period of more than 3 years is being done in these accounts considering the same as doubtful for recovery and the said provision is charged to the Profit & Loss a/c.

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

For & on Behalf of the Board

(Jitendra Kumar Singh)
Managing Director-01567970

(Amrendra Kumar Sinha)
Director-01974038

Patna
Dated, 3rd September, 2022

N. R. Baid & Co. PATNA Chartered Accountants

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2022	As at 31st March, 2021
Note No. - 2:Share Capital		
AUTHORISED SHARE CAPITAL 150,000 Equity Shares of ₹ 100 each (P.Y. 1,50,000 Equity Share ₹100 each)	**1,50,000.00**	**1,50,000.00**
ISSUED, SUBSCRIBED & PAID UP CAPITAL 53,940 Equity Shares of ₹ 100 each fully paid up in cash (P.Y. 53940 Equity Share ₹100 each)	53,940.00 **53,940.00**	53,940.00 **53,940.00**

2.1 The Detais of Shareholders holding more than 5% shares:

Name of the Shareholder	No.of Shares	No.of Shares
Jitendra Kumar Singh	23320	23320
Amrendra Kumar Sinha	23870	23870
Prabhat Kumar Singh	6750	6750

2.2 The Reconcilation of the noumber of shares outstanding is set out below:

Particulars	No.of Shares	No.of Shares
Equity Shares at the beginning of the year	53940	53940
Add: Shares issued on Allotment	-	-
Equity Shares at the end of the year	53940	53940

2.3 The Details of Shareholding of Promoters

Shares held by promoters at the end of the year
As at 31st March, 2022

Promoter Name	Class of shares	No. of shares	% of total shares	% Change during the year
Jitendra Kumar Singh	Equity Shares	23320	43%	0%
Amrendra Kumar Sinha	Equity Shares	23870	44%	0%
Prabhat Kumar Singh	Equity Shares	6750	13%	0%
Total		**53940**	**100%**	**100%**

Shares held by promoters at the begning of the year
As at 31st March, 2021

Promoter Name	Class of shares	No. of shares	% of total shares	% Change during the year
Jitendra Kumar Singh	Equity Shares	23320	43%	0%
Amrendra Kumar Sinha	Equity Shares	23870	44%	0%
Prabhat Kumar Singh	Equity Shares	6750	13%	0%
Total		**53940**	**100%**	**0%**

2.4 There are no Share Transfers during the year

2.5 Other details of Equity Shares for a period of five years immediately preceeding March 31, 2022

Particulars	As at 31st March 2022	As at 31st March 2021
a. Aggregate number of share alloted as fully paid up pursuant to contract without payment being received in cash	0	0
b. Aggregate number of share alloted as fully paid bonus shares	0	0
c. Aggregate number of share alloted as fully paid on right issue	0	0
d. Aggregate number of shares bought back	0	0

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

N. R. Baid & Co. PATNA Chartered Accountants

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2022	As at 31st March, 2021
Note No. - 3:Reserves and Surplus		
(a) Capital Reserves		
Opening Balance		
Addition During the Year		
(b) Securities Premium Reserve		
Opening Balance		
Addition During the Year		
(c) Other Reserve		
Opening Balance		
Addition During the Year		
(d) Surplus (Balance in Statement of Profit & Loss)		
Opening Balance	3,86,757.14	3,47,192.76
Addition During the Year	4,602.12	39,564.38
	3,91,359.26	3,86,757.14
Less : Dividend	-	-
: Bonus Shares	-	-
: Transfer	-	-
	3,91,359.26	**3,86,757.14**
Note No. - 4:Long - Term Borrowings		
Secured		
Unsecured		
Note No. - 5:Other Long - Term Liabilities		
(a) Security Deposits Received	7,720.01	6,720.00
Note No. -6:Short - Term Borrowing		
Secured		
(a) Loan From Bank	1,55,217.25	1,70,332.81
(b) Current Maturities of long term borrowings	10,943.55	28,345.57
Unsecured		
(a) Loan from Directors and their Relatives	35,680.00	31,630.00
	2,01,840.80	**2,30,308.38**

6.1 Secured Current Maturities of long term borrowings contitutes vehicle loan taken from State Bank of India against hypothecation of two Vehicles ₹ 10,943.55 (Previous Year ₹ 28,345.57). In absence of repayment schedule, the entire outstanding has been classified under Short Term Borrowing.

6.2 Loan from Bank contitutes ₹ 1,55,217.25 from PNB (P.Y. - ₹ 1,70,332.81) as Overdraft Facility and is secured by way of mortgage of immovable properties.

6.3 Unsecured Loans consists Loan from Directors and relatives.

For & on Behalf of the Board

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

N. R. Baid & Co. PATNA Chartered Accountants

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2022	As at 31st March, 2021
Note No. - 7 :Trade Payables		
(a) Micro, Small and Medium Enterprises		
(b) Others	1,21,301.31	89,530.90
	1,21,301.31	**89,530.90**

8.1 The detais of amount outstanding to Micro, Small and medium Enterprises based on available information with the Company is as under.

Particulars		
Principal amount due and remaining unpaid	-	-
Interest due on above and the unpaid interest.	-	-
Interest paid	-	-
Payment made beyond the appointed day during the year	-	-
Interest due and payable for the period of delay	-	-
Interest due and remaining unpaid	-	-
Amount of further interest remaining due and payable in succeeding years	-	-
	-	-

8.2 The Company has not received information from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amounts unpaid as at the year end together with interest paid/payable under this Act has not been given.

8.3 Balance of Trade Payables (Sundry Creditors) is subject to reconciliation & confirmation.

8.4 For ageing analysis Note 36 (f) may be referred.

Note No. - 8 :Other Current Liabilities		
(a) Expenses Payable	81,958.29	1,36,040.45
(b) Duties & Taxes Payable	17,260.97	16,907.50
(c) Advance from Customers	22,94,503.29	17,78,718.19
(d) Payable to Landlord	-	56,250.00
(e) Refundable to Customer Advance	13,392.85	43,259.52
	24,07,115.40	**20,31,175.66**
Note No. - 9 :Short - Term Provisions		
(a) Provisions for Employee benefits	-	-
(b) Others		
Income Tax	-	4,021.24
	-	**4,021.24**

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

N. R. Baid & Co. PATNA Chartered Accountants

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

(Amount in ₹ Hundred)

Property, Plant & Equipment and Intangible Assets Statement Forming Part of Balance Sheet as on 31st March 2022

Note No. - 10

Sl. No.	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Original Cost	Addition	Sale / Scrap / Adjustment	Total As on 31.03.2022	up to 31.03.2021	During the Year	Sale / Scrap / Adjustment	Total As on 31.03.2022	As at 31.03.2022	Total As on 31.03.2022
	Property, Plant & Equipment										
1	Land	-	-	-	-	-	-	-	-	-	-
2	Buildings	-	-	-	-	-	-	-	-	-	-
3	Plant & Equipments	65,415.38	-	-	65,415.38	46,932.04	4,092.87	-	51,024.91	14,390.47	18,483.34
4	Furniture & Fixtures	2,827.61	-	-	2,827.61	2,383.41	103.79	-	2,487.20	340.41	444.20
5	Office Equipments (General)	2,948.36	312.00	-	3,260.36	2,206.05	391.09	-	2,597.14	663.22	742.31
6	Office Equipments (Computer)	5,190.99	-	-	5,190.99	4,732.89	198.53	-	4,931.42	259.57	458.10
7	Vehicle	53,212.59	-	-	53,212.59	34,685.38	5,807.74	-	40,493.12	12,719.47	18,527.21
	Leased Assets										
	Current Year's Figures	1,29,594.93	312.00	-	1,29,906.93	90,939.77	10,594.02	-	1,01,533.79	28,373.14	38,655.16
	Previous Year's Figures	1,28,110.93	1,484.00	-	1,29,594.93	76,175.58	14,764.19	-	90,939.77	38,655.16	-
8	Intangible Assets	-	-	-	-	-	-	-	-	-	-
9	Capital Work-in-Progress	-	-	-	-	-	-	-	-	-	-
10	Intangible Assets under development	-	-	-	-	-	-	-	-	-	

10.1 Non-Depreciable Assets constitute the types of assets where useful life as specified under schedule II of The Companies Act, 2013 is over as on 01/04/2021 but the asset still exists and the said assets have been valued and shown at the residual Value so prescribed under Schedule II of The Companies Act, 2013.

Break up of Property, Plant & Equipment and Intangible Assets

Sl. No.	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK
		Original Cost	Addition	Sale / Scrap / Adjustment	Total As on 31.03.2022	up to 31.03.2021	During The Year	Sale / Scrap / Adjustment	Total As on 31.03.2022	As at 31.03.2022
(i)	*Depreciable*	1,24,562.57	312.00	-	1,24,874.57	86,159.06	10,594.02	-	96,753.08	28,121.49
(ii)	*Non- Depreciable*	5,032.36	-	-	5,032.36	4,780.71	-	-	4,780.71	251.65
	Total	1,29,594.93	312.00	-	1,29,906.93	90,939.77	10,594.02	-	1,01,533.79	28,373.14

10.2 In the absence of any revaluation during the current year or immediately preceding year, reconciliation statement of the groups and net carrying amounts of assets is not being disclosed here

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

N. R. Baid & Co. Chartered Accountants PATNA

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2022	As at 31st March, 2021
Note No. - 11 :Non-Current Investments		
Note No. - 12 :Deferred Tax Assets		
(a) **Deferred Tax Assets**		
- Related to Property, Plant & Equipment	6,491.39	6,479.76
- Related to disallowance under the Income tax Act 1961	4,734.86	-
(b) **Deferred Tax Liabilities**		
Total	**11,226.25**	**6,479.76**
Note No. - 13 :Long - Term Loans and Advances	-	-
Note No. - 14 :Other Non-current Assets		
(a) Security Deposits		
(i) Secured, Considered good	21,775.00	21,775.00
(ii) Unsecured, Considered good	-	-
(iii) Doubtful	-	-
(b) Trade Receivables		
(i) Secured, Considered good	-	-
(ii) Unsecured, Considered good	-	-
(iii) Considered Doubtful	18,813.03	-
Less: Provision for Bad & Doubtful Debts	(18,813.03)	-
(c) Others		
(i) Secured, Considered good*	4,776.70	-
(ii) Unsecured, Considered good	-	-
(d) MAT/Income Tax Refundable	11,840.90	-
	38,392.60	**21,775.00**
Note No. - 15 :Current investments	-	-
Note No. - 16 :Inventories		
(a) Stock of Unsold Units	3,31,750.00	3,58,750.00
(b) Work-in-Progress	20,21,956.47	16,95,210.59
	23,53,706.47	**20,53,960.59**
Note No. - 17 :Trade Receivables		
(a) Trade Receivables	-	-
(i) Secured, Considered good	-	-
(ii) Unsecured, Considered good	2,21,518.72	2,77,839.24
(iii) Considered Doubtful	-	-
	2,21,518.72	**2,77,839.24**

*Constitute ₹ 4,500.00 (P.Y. - ₹ Nil) given as Bank Guarantee to Bihar Fire Service Department, Patna along with accured interest thereon.

16.1 Work-in-Progress includes cost of projects being developed in terms of development agreements with the landowners. Work-in-Progress is valued at cost plus 8% and includes construction materials at site, if any.

16.2 Stock of Unsold Units Reflects unsold Office & Flat in Hand

16.3 Stock of Work in Progress are as per inventory taken, valued and certified by one of the Directors. Carrying amount of Inventories (Appropriate Classification in this case Stock of Unsold Units and Work in Progress) valued at cost plus 8% being lesser than Net Realisable Value as at 31/03/2022 Stock of Unsold Units and ₹ 3,31,750.00 and Work-in-progress ₹ 20,21,956.47. Individual Item of Cost of conversion under ₹ 50/- has been ignored at the time of valuation. Standard Cost Method has been adopted for valuation.

17.1 Balance of Trade Receivables (Sundry Debtors) is subject to Reconciliation and Confirmation.

17.2 For ageing analysis, Note 35.(e). may be referred.

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

N. R. Baid & Co. PATNA Chartered Accountants

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2022	As at 31st March, 2021
Note No. - 18 :Cash and Cash Equivalents		
(a) Balance with Banks	33,832.91	34,027.52
(b) Cash in hand	30,655.33	5,001.14
	64,488.24	**39,028.66**
Note No. - 19 :Short - Term Loans and Advances		
(a) Other Loans and Advances	4,37,846.62	3,55,215.80
(b) Advance to Suppliers	27,724.75	9,499.11
	4,65,571.37	**3,64,714.91**
Note No. - 20 :Other Current Assets		
(a) Others	-	-
	-	-

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

N. R. Baid & Co. PATNA Chartered Accountants

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2022	As at 31st March, 2021
Note No. - 21 :Revenue From Operation		
(a) Sales of Flats	5,03,121.41	12,56,785.00
(b) Extra Work or Contractual Work	62,894.24	25,911.00
	5,66,015.65	**12,82,696.00**
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	38,793.12	38,793.12
(b) Interest Income	126.70	-
(c) Other Non-Operating Income	89,121.64	22,747.47
	1,28,041.46	**61,540.59**
Note No. - 23 :Project & Construction Expenses		
Incurred during the year	7,86,685.65	7,22,288.12
	7,86,685.65	**7,22,288.12**
Note No. - 24 :Changes in inventories of unsold units		
Stocks at the Commencement of the year	3,58,750.00	3,96,750.00
Less: Stocks at the Close of the year	3,31,750.00	3,58,750.00
(Increase)/Decrease in Inventory	**27,000.00**	**38,000.00**
Note No. - 25 :Work-in-progress and Stock-in-Trade		
Stocks at the Commencement of the year		
Stock-in-Process	16,95,210.59	20,49,088.96
Less: Stocks at the Close of the year		
Stock-in-Process	20,21,956.47	16,95,210.59
(Increase)/Decrease in Inventory	**(3,26,745.88)**	**3,53,878.37**
Note No. - 26 :Employees benefits expense		
(a) Salaries and Wages	52,177.59	46,982.66
(b) House Rent Allowance	8,205.98	9,389.87
(c) Conveyance Allowance	6,185.42	6,158.31
(d) Director's Remuneration	45,240.00	45,240.00
(e) Contribution to EPF	4,639.52	4,884.26
(f) Contribution to ESI	1,169.45	1,164.98
	1,17,617.96	**1,13,820.08**
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	4,639.52	4,884.26
Employer's Contribution to ESI	1,169.45	1,164.98
	5,808.97	**6,049.24**

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

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

N. R. Baid & Co. PATNA Chartered Accountants

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2022	As at 31st March, 2021
Note No. - 27 :Finance costs		
(a) Interest Expenses	19,072.98	22,417.33
	19,072.98	**22,417.33**
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	330.00	330.00
- Tax Audit Fees	110.00	110.00
- GST Audit Fees	250.00	250.00
- Certification charges	15.00	80.00
(b) Brokerage & Commission	1,021.42	490.00
(c) Telephone Charges	849.10	1,240.86
(d) Travelling & Conveyance Expenses*	260.00	3,526.82
(e) Rates & Taxes	530.73	546.22
(f) Rent Paid	18,277.80	13,416.84
(g) Electricity Expenses	591.44	531.56
(h) Provision for Bad & Doubtful Debts	18,813.03	-
(i) Others	15,628.23	7,636.80
	56,676.74	**28,159.10**
	56,676.74	**28,159.10**
*Travelling & Conveyance Expeses includes ₹ Nil/- 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	4,602.12	39,564.38
(ii) Weighted average number of Equity Shares used as denominator for calcuating EPS	53940	53940
(iii) Basic Earning per share	8.53	73.35
(iv) Face Value per Equity Share	100.00	100.00
Note No. - 32 :Earning in Foreign Exchange	-	-

For & on Behalf of the Board

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

N. R. Baid & Co. PATNA Chartered Accountants

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2022	As at 31st March, 2021

Note No. - 33 :Contingent Liabilities and Commitments

	Contingent Liabilities: -		
(a)	Claims against the compnay not acknowledged as debt	-	-
(b)	Guarantees	-	-
(c)	Other money for which the company is contingently liable	-	-
(d)	Service Tax Reverse Charge on Payment to Security Charges	-	-
(e)	Professional Tax	317.00	121.00
	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)	Others	-	-
		317.00	**121.00**

33.1 Contingent Assets ₹ Nil during the year.

33.2 Contingent Liabilities on account of Indirect Taxation being non-quantifiable to the extent of non-availablity of supporting documents is not being disclosed here.

For & on Behalf of the Board

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

N. R. Baid & Co. PATNA Chartered Accountants

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2022	As at 31st March, 2021

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 exits and related parties with whome transctions have taken place and relationships:

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

Si.No.	Name of Related Party	Relationship	2021-2022	2020-2021
1	***Directors Remuneration***			
	Jitendra Kumar Singh	Managing Director	12,000.00	12,000.00
	Amrendra Kumar Sinha	Director	12,000.00	12,000.00
	Prabhat Kumar Singh	Director	12,000.00	12,000.00
	Pankaj Kumar Singh	Director	9,240.00	9,240.00
2	***Salary/ Brokerage***			
	Arpana kumari Rashmi (Brokerage)	Wife of a Director	-	490.00
3	***Rent Paid***			
	Kiran Singh	Wife of M. Director	2,444.04	2,254.28
	Jyoti Sinha	Wife of a Director	2,444.04	2,254.28
	Anju Singh	Wife of a Director	2,444.04	2,254.28
4	***Sale of Flats or Units***			
	Prabhat Kumar Singh	Director	54,750.00	-
	Kiran Singh	Wife of M. Director	28,316.66	-
	Jyoti Sinha	Wife of a Director	28,316.67	-
	Anju Singh	Wife of a Director	28,316.67	-

(ii) Balances as at 31st March, 2022

Si.No.	Name of Related Party	Relationship	2021-2022	2020-2021
	Unsecured Loans			
1	Jitendra Kumar Singh	Managing Director	15,500.00	13,450.00
2	Jyoti Sinha	Wife of M. Director	10,180.00	8,180.00
3	Amrendra Kumar Sinha	Director	5,000.00	5,000.00
4	Prabhat Kumar Singh	Director	5,000.00	5,000.00
	Remuneration Payable			
1	Jitendra Kumar Singh	Managing Director	19,247.99	23,347.99
2	Pankaj Kumar Singh	Director	-	670.00
3	Amrendra Kumar Sinha	Director	50,122.50	48,272.50
4	Prabhat Kumar Singh	Director	8,754.50	60,525.50
	Receivables (Sundry Debtors)			
1	Pankaj Kumar Singh	Director	1,277.35	1,277.35
2	Kiran Singh	Wife of M. Director	33,018.90	4,457.83
4	Jyoti Sinha	Wife of a Director	28,561.08	-
5	Anju Singh	Wife of a Director	28,561.08	-

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

Place: Patna
Dated, 3rd September, 2022

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

N. R. Baid & Co. PATNA Chartered Accountants

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in ₹ *Hundred*)

Note No. -35

a) The table below provides details regarding CWIP ageing schedule.

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Project in progress:					
as at March 2022	-	-	-	-	-
as at March 2021	-	-	-	-	-

b) The table below provides details regarding CWIP completion schedule.

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Project CWIP completion schedule:					
as at March 2022	-	-	-	-	-
as at March 2021	-	-	-	-	-

Since there is neither any Project completion overdue nor any exceeded cost as compared to original plan, the above table is NIL.

c) The table below provides details regarding Intangible assets under development ageing schedule.

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Intangible assets under development ageing schedule:					
as at March 2022	-	-	-	-	-
as at March 2021	-	-	-	-	-

d) The table below provides details regarding Intangible assets under development completion schedule.

Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Intangible assets under development completion schedule:					
as at March 2022	-	-	-	-	-
as at March 2021	-	-	-	-	-

e) The table below provides details regarding Trade receivables ageing schedule as at March 2022. In the absence of due date of payment, this ageing disclosure is provided from the date of the transaction.

Particulars	Unbilled dues	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade receivables							
– considered good	-	1,30,775	75,576	7,433	7,735	-	2,21,519
– Considered doubtful	-	-	-	-	-	18,813	18,813
Less: Provision for Bad & Doubtful Debts						-18,813	-18,813
Disputed Trade receivables							
– considered good	-	-	-	-	-	-	-
– Considered doubtful	-	-	-	-	-	-	-
Total	-	1,30,775	75,576	7,433	7,735	-	2,21,519

The table below provides details regarding Trade receivables ageing schedule as at March 2021. In the absence of due date of payment, this ageing disclosure is provided from the date of the transaction.

Particulars	Unbilled dues	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade receivables							
– considered good	-	1,97,758	3,070	40,481	18,833	17,698	2,77,839
– Considered doubtful	-	-	-	-	-	-	-
Disputed Trade receivables							
– considered good	-	-	-	-	-	-	-
– Considered doubtful	-	-	-	-	-	-	-
Total	-	1,97,758	3,070	40,481	18,833	17,698	2,77,839

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

N. R. Baid & Co. PATNA Chartered Accountants

f) The table below provides details regarding Trade Payables ageing schedule as at March 2022. In the absence of due date of payment, this ageing disclosure is provided from the date of the transaction.

Particulars	Unbilled dues	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Trade payables						
- MSME	-	-	-	-	-	-
- Others	918.45	1,07,698.41	8,323.06	2,409.69	1,951.70	1,21,301.31
Disputed Trade payables						
- MSME	-	-	-	-	-	-
- Others	-	-	-	-	-	-
Total	**918.45**	**1,07,698.41**	**8,323.06**	**2,409.69**	**1,951.70**	**1,21,301.31**

The table below provides details regarding Trade Payables ageing schedule as at March 2021. In the absence of due date of payment, this ageing disclosure is provided from the date of the transaction.

Particulars	Unbilled dues	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Trade payables						
- MSME	-	-	-	-	-	-
- Others	918.45	76,617.97	9,650.94	2,343.54	-	89,530.90
Disputed Trade payables						
- MSME	-	-	-	-	-	-
- Others	-	-	-	-	-	-
Total	**918.45**	**76,617.97**	**9,650.94**	**2,343.54**	**-**	**89,530.90**

Note No. -36 : Additional Regulatory Information

Additional Regulatory Information of General Instructions for preparation of Balance Sheet as given in Part I of Division I of Schedule III to the Companies Act, 2013, are given hereunder to the extent relevant and other than those given elsewhere in any other notes to the Financial Statements

A) Key Financial ratios

Sl. No.	Particulars	Numerator	Denominator	As at 31-Mar-22	As at 31-Mar-21	Variance %	Reason
1	Current Ratio	Current assets	Current liabilities	1.14	1.16	-2.08%	
2	Debt-equity ratio (no of times)	Debt (LTB +STB)	Net worth	0.50	0.56	-10.79%	
3	Debt Service Coverage ratio (no of times)	Earnings available for debt service (PAT+dep+FC)	Finance cost + principal repayment made for Non current borrowings	0.87	9.92	-91.20%	Due to pre-closure of a loan.
4	Return on equity ratio	Profit after tax - pref dividend (if any)	Average shareholder's funds (Total equity)	0.01	0.09	-88.95%	Due to decrease in profit.
5	Inventory turnover ratio	Sale of goods	Average inventories of Finished stock	NA	NA	NA	Since the company does not deal in goods, this ratio is not applicable
6	Trade receivables turnover ratio	Net Credit sales	Average Gross Trade Receivables (before provision)	NA	NA	NA	Since most of the sale are against advance payment, this ratio is not applicable.
7	Trade payables turnover ratio	Cost of materials consumed+ purchase of stock in trade+ changes in inventories of FG, WIP and SIT+ other exp	Average Trade Payables	NA	NA	NA	Since the company does not deal in trading of goods, this ratio is not applicable.
8	Net capital turnover ratio	Sale of goods	Current Assets less Current Liabilities (excluding current maturity of Non current borrowings and lease liabilities)	NA	NA	NA	Since the company does not deal in goods, this ratio is not applicable
9	Net profit ratio	Net profit	Total Income	0.01	0.03	-77.47%	Due to Provision of Doubtful Bad Debts.
10	Return on Capital employed	Earnings before interest and tax	Net worth + debt(STB+LTB) - Intangible assets	0.03	0.11	-68.32%	Due to decrease in profit.
11	Return on Investment	Interest Income	Non current and Current Investments	NA	NA	NA	The Company has not made any investments, thus, this ratio is NA.

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

N. R. Baid & Co. PATNA Chartered Accountants

L) The Company has not traded or invested in crypto currency or virtual currency during the current or previous Financial year.

M) The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

N) The Company has not granted any Loans & Advances to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person during the current or previous financial year.

O) The Company has not revalued its property, plant and equipment or intangible assets or both during the current or previous year.

P) The Company has duly utilised the loan amount taken during the current or previous financial year for the purpose for which it has been obtained.

Q) The Company being small sized company having turnover of less than Rs. 20 crores does not need to comply with certain accounting standards as notified by MCA notification dated 23/06/2021.

Note No. -37 : Corporate Social Responsibility Statement (CSR)

No disclosure with regard to CSR activities is required to be made as the company has not crosses any limits specified under section 135 of the Companies Act, 2013 during the current or previous financial year and thus, do not require any amount to be spent by the company with regard to CSR activites during the year.

Note No. -38 : General

A) All amounts disclosed in the financial statements and notes have been rounded off to the nearest hundreds upto two decimals as per the requirements of Schedule III, unless otherwise stated.

B) Figures for the previous year have been re-grouped and/or re-arranged wherever considered necessary to confirm to this year's classification.

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

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

N. R. Baid & Co. PATNA Chartered Accountants

(CA. A. Baid)
Partner
Membership No. 408360

For & on Behalf of the Board

(Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

Place: Patna
Dated, 3rd September, 2022

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in ₹ *Hundred*)

B) The company does not own any immovable property during the current or previous financial year except for unsold units/space out of old completed projects for which no separate title exists.

C) The Company does not have any Benami property, thus no proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

D) The Company has a Overdraft limit of Rs 1.90 lakhs from Punjab National Bank, Punaichak, secured against mortage of immovable properties comprising of Fund-based limits of Rs 1.90 Lakh and non-fund-based limits of Rs Nil For the said facility, the Company does not need to submit Stock and debtors statement to the bank. The Company has not been sanctioned any working capital limits from banks on the basis of security during current or previous financial year, thus does not require to submit quarterly stock statements with banks.

E) The Company has not been declared as a willful defaulter by any lender who has powers to declare a company as a willful defaulter at any time during the financial year or after the end of reporting period but before the date when the financial statements are approved.

F) The Company has no transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

G) The Company has taken loan during the earlier financial years for which charge registration was done earlier. The company has repaid all the loans but satisfaction of charge is still pending in few cases for want of final settlement/release by the Lender. The details of which are as follows:

Charge Id	Asset Under Charge	Date of Creation	Date of Modification	Amount	Status
100073300	Floating charge	19/06/2016	NIL	15,500.00	Open
100137817	Motor Vehicle (Hypothecation)	10/11/2017	NIL	25,000.00	Open
'100076857	Floating charge	04/06/2016	NIL	15,500.00	Open

H) The Company has not made any such investments which has an accounting impact on current or previous financial year. Thus, the Company is not required to comply with the number of layers prescribed under clause (87) of section 2 of the Companies Act 2013 read with Companies (Restrictions on number of Layers) Rules, 2017. Hence, this regulatory information is not applicable to the Company.

I) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kinds of funds) to any other person(s) or entity(is), including foreign entities (intermediaries), with the understanding that the intermediary shall;
i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries), or
ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

J) The Company has not received any funds from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall;
i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate beneficiaries), or
ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

K) The Company does not have any transactions which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

N. R. Baid & Co. PATNA. Chartered Accountants