

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
2023-24

PAN	AAECA0832B		
Name	APNA AWAS CONSTRUCTION PVT LTD		
Address	001, SUNDRAM ENCLAVE, KITAB BHAWAN LANE, NORTH S. K. PURI , PATNA , 05-Bihar, 91-INDIA, 800001		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	382629081031023

Taxable Income and Tax Details	Current Year business loss, if any	1	5,02,746
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	11,02,598
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 11,02,600
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by AMARENDRA KUMAR SINHA in the capacity of
Director having PAN AMZPS3353F from IP address 43.224.2.147 on 03-
Oct-2023 18:09:34 at PATNA (Place) DSC SI.No & Issuer 4239573 &
128671551155399CN=Verasys CA 2014,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code



AAECA0832B063826290810310230daa5821c1d50150ca829d727d22310c0808004c

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

NAME OF ASSESSEE : APNA AWAS CONSTRUCTION PVT LTD
PAN : AAECA0832B
OFFICE ADDRESS : 001, SUNDARAM ENCLAVE, KITAB BHAWAN LANE, NORTH S. K. PURI, PATNA, BIHAR-800001
STATUS : PUB NOT INT **ASSESSMENT YEAR** : 2023 - 2024
WARD NO : ITO WARD 2(1), PATNA **FINANCIAL YEAR** : 2022 - 2023
D.O.I. : 23/04/2001
PHONE NO. : 612-2570419 **MOBILE NO.** : 9835030164
EMAIL ADDRESS : aaapl.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 : YES
U/S 115BAA
RETURN : ORIGINAL (FILING DATE : 03/10/2023 & NO. : 382629081031023)
IMPORT DATE : AIS : 30-09-2023 12:10 PM TIS : 30-09-2023 12:11 PM
26AS : 30-09-2023 12:11 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

136187

ADD :

DEPRECIATION DISALLOWED

747850

DISALLOWED U/S 36

533900

DISALLOWED U/S 37

94070

DISALLOWED U/S 40

15000

DISALLOWED U/S 43B

9800

1400620

1536807

LESS :

Rent Income

3879312

Interest Income

25774

ALLOWED U/S 43B

57342

ALLOWED DEPRECIATION

818417

-4780845

OUT OF LOSS OF RS. 3244038, UNABSORBED
DEPRECIATION IS RS. 818417 & BUSINESS LOSS IS RS.
2425621

-3244038

INCOME FROM OTHER SOURCES

OTHER INTEREST

TOTAL

25774

25774

25774

INTER-HEAD ADJUSTMENT OF LOSSES U/S 71

BUSINESS LOSS SET OFF FROM HOUSE PROPERTY
INCOME

-2425621

UNABSORBED DEPRECIATION SET OFF FROM:

HOUSE PROPERTY INCOME

INCOME FROM OTHER SOURCES

-289897

CURRENT YEAR LOSSES CARRIED FORWARD

UNABSORBED DEPRECIATION OF Rs. 502746

-25774

GROSS TOTAL INCOME

TOTAL INCOME

NIL

NIL

COMPUTATION OF TAX ON TOTAL INCOME

TAX ON RS. NIL

LESS TAX DEDUCTED AT SOURCE

NIL

SECTION 194N: CASH WITHDRAWAL

900

SECTION 194I(B): SECTION 194I(B)

387936

SECTION 206CR: SECTION 206CR

8762

SECTION 194-IA: TDS ON SALE OF IMMOVABLE
PROPERTY

65000

462598

LESS ADVANCE TAX

-462598

0302275 - 02382 - 11/06/2022

0011349 - 00223 - 16/06/2022

0011349 - 00225 - 16/06/2022

0011349 - 00222 - 16/06/2022

0300232 - 12509 - 15/12/2022

0013283 - 07933 - 15/03/2023

0013283 - 07935 - 15/03/2023

0004329 - 07940 - 15/03/2023

40000

100000

100000

100000

50000

100000

50000

100000

100000

640000

-1102598

REFUNDABLE

TAX ROUNDED OFF U/S 288B

(1102598)

(1102600)

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	
STATE BANK OF INDIA	MAIN ROAD, RANCHI	SBIN0001194	34923442916	CURRENT	
AXIS BANK	BORING ROAD, PATNA	UTIB0000387	919020006821404	CURRENT	
AXIS BANK	BORING ROAD, PATNA	UTIB0000387	919020006957875	CURRENT	
AXIS BANK	BORING ROAD, PATNA	UTIB0000387	919020006957419	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	CURRENT	

NAME OF ASSESSEE : APNA AWAS CONSTRUCTION PVT LTD
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U/S 115BAA
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LESS: STANDARD DEDUCTION U/S 24(a)

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LESS :

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Interest Income

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ALLOWED U/S 43B

57342

ALLOWED DEPRECIATION

818417

-4780845

PUNJAB NATIONAL BANK	PATNA PUNAICHAK, DISTT. PATNA	PUNB0296800	2968002100011044	CURRENT	
PUNJAB NATIONAL BANK	PUNAICHAK PATNA	PUNB0296800	2968002100064854	CURRENT	
PUNJAB NATIONAL BANK	PUNAICHAK, PATNA	PUNB0296800	2968009300009688	CASH CREDIT	

FIXED ASSETS

Block	Rate	WDV as on 01/04/2022	Addition		Deduction	Total	Depreciation for the Year	WDV as on 31/03/2023
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FURNITURE AND FITTINGS	10.00%	1,49,754.00	0.00	0.00	0.00	1,49,754.00	14,975.00	1,34,779.00
MACHINERY AND PLANT	15.00%	52,13,087.00	0.00	0.00	0.00	52,13,087.00	7,81,963.00	44,31,124.00
MACHINERY AND PLANT	40.00%	53,698.00	0.00	0.00	0.00	53,698.00	21,479.00	32,219.00
Total		54,16,539.00	0.00	0.00	0.00	54,16,539.00	8,18,417.00	45,98,122.00

LOSSES TABLE

A.Y.	HEAD	LOSSES		
		BROUGHT FORWARD	SET-OFF	CARRIED FORWARD
2023-24	Unabsorbed Depreciation	-	-	502746

As per Form 26AS [File Creation Date: 30-09-2023] last imported on 30-09-2023 12:11 PM

Details of Tax Deducted at Source on Income other than Salary

Sl. No.	Tax Deduction Account Number (TAN) of the Deductor	Unique TDS Certificate No.	Name and address of the Deductor	Amount paid /credited	Date of Payment /Credit	Total tax deducted	Amount claimed for this year	Head of Income	B/F C/F
194I(B) : SECTION 194I(B)									
1.	MUMI06277F		INDUSIND BANK LTD MUMBAI, MUMBAI, MAHARASHTRA-400001.	148120	02/03/2023	14812	14812	HP	
2.	MUMI06277F		INDUSIND BANK LTD MUMBAI, MUMBAI, MAHARASHTRA-400001	148120	01/02/2023	14812	14812	HP	
3.	MUMI06277F		INDUSIND BANK LTD MUMBAI, MUMBAI, MAHARASHTRA-400001	148120	03/01/2023	14812	14812	HP	
4.	MUMI06277F		INDUSIND BANK LTD MUMBAI, MUMBAI, MAHARASHTRA-400001	148120	01/12/2022	14812	14812	HP	
5.	MUMI06277F		INDUSIND BANK LTD MUMBAI, MUMBAI, MAHARASHTRA-400001	148120	01/11/2022	14812	14812	HP	
6.	MUMI06277F		INDUSIND BANK LTD MUMBAI, MUMBAI, MAHARASHTRA-400001	148120	03/10/2022	14812	14812	HP	
7.	MUMI06277F		INDUSIND BANK LTD MUMBAI, MUMBAI, MAHARASHTRA-400001	148120	02/09/2022	14812	14812	HP	
8.	MUMI06277F		INDUSIND BANK LTD MUMBAI, MUMBAI, MAHARASHTRA-400001	148120	02/08/2022	14812	14812	HP	
9.	MUMI06277F		INDUSIND BANK LTD MUMBAI, MUMBAI, MAHARASHTRA-400001	148120	04/07/2022	14812	14812	HP	
10.	MUMI06277F		INDUSIND BANK LTD MUMBAI, MUMBAI, MAHARASHTRA-400001	148120	02/06/2022	14812	14812	HP	
11.	MUMI06277F		INDUSIND BANK LTD MUMBAI, MUMBAI, MAHARASHTRA-400001	148120	04/05/2022	14812	14812	HP	
12.	MUMI06277F		INDUSIND BANK LTD MUMBAI, MUMBAI, MAHARASHTRA-400001	148120	05/04/2022	14812	14812	HP	
Sub-Total (TAN)				1777440		177744	177744		

1.	MUMS86153E	STATE BANK OF INDIA MUMBAI, MUMBAI, MAHARASHTRA-400001	175156	04/03/2023	17516	17516	HP	
2.	MUMS86153E	STATE BANK OF INDIA MUMBAI, MUMBAI, MAHARASHTRA-400001	175156	08/02/2023	17516	17516	HP	
3.	MUMS86153E	STATE BANK OF INDIA MUMBAI, MUMBAI, MAHARASHTRA-400001	175156	11/01/2023	17516	17516	HP	
4.	MUMS86153E	STATE BANK OF INDIA MUMBAI, MUMBAI, MAHARASHTRA-400001	175156	08/12/2022	17516	17516	HP	
5.	MUMS86153E	STATE BANK OF INDIA MUMBAI, MUMBAI, MAHARASHTRA-400001	175156	05/11/2022	17516	17516	HP	
6.	MUMS86153E	STATE BANK OF INDIA MUMBAI, MUMBAI, MAHARASHTRA-400001	175156	14/10/2022	17516	17516	HP	
7.	MUMS86153E	STATE BANK OF INDIA MUMBAI, MUMBAI, MAHARASHTRA-400001	175156	08/09/2022	17516	17516	HP	
8.	MUMS86153E	STATE BANK OF INDIA MUMBAI, MUMBAI, MAHARASHTRA-400001	175156	04/08/2022	17516	17516	HP	
9.	MUMS86153E	STATE BANK OF INDIA MUMBAI, MUMBAI, MAHARASHTRA-400001	175156	06/07/2022	17516	17516	HP	
10.	MUMS86153E	STATE BANK OF INDIA MUMBAI, MUMBAI, MAHARASHTRA-400001	175156	08/06/2022	17516	17516	HP	
11.	MUMS86153E	STATE BANK OF INDIA MUMBAI, MUMBAI, MAHARASHTRA-400001	175156	05/05/2022	17516	17516	HP	
12.	MUMS86153E	STATE BANK OF INDIA MUMBAI, MUMBAI, MAHARASHTRA-400001	175156	12/04/2022	17516	17516	HP	
Sub-Total (TAN)			2101872		210192	210192		
Total (Section)			3879312		387936	387936		
194N : Cash withdrawal								
1.	DELP09943D	PUNJAB NATIONAL BANK	45000	28/02/2023	900	900	NA	
Total (Section)			45000		900	900		
Grand Total			3924312		388836	388836		

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	Acknowledgment Number	Total Transaction Amount	Transaction Date	TDS Deposited / TDS B/F	Date of Deposit	Date of Deduction	TDS Credit Claimed in own hands
1	XJNQDHA	UJWXX XXMAR SONI	FACPS3239 G	BJ5793071	6500000	15/02/2023	70714	15/02/2023	15/02/2023	0
2	XJQJEEA	ALOX XXXAR	BBXPK4519 F	BJ5229431	6435000	03/02/2023	65000	03/02/2023	03/02/2023	65000
3	XYLIGBA	VIKXXX XGARWAL	AFBPA6279 D	AJ2337333	9100000	28/05/2022	91000	01/06/2022	28/05/2022	0
4	XYIYPIA	ANIX XXXAR JAISWAL	AALPJ9406C	AJ2324700	7800000	31/05/2022	78000	01/06/2022	31/05/2022	0
Grand Total					29835000		304714			65000

Details of Tax Collected at Source on Income

Sl. No.	Tax Deduction and Tax Collection Account Number of the Collector	Name and address of the Collector	Amount received /debited	Date of receipt /debit	Total tax deducted	Amount claimed for this year
206CR : SECTION 206CR						
1.	PTNJ01022A	JAI BASUKINATH TRADERS PRIVATE LIMITED	701713	30/06/2022	702	702
2.	PTNJ01022A	JAI BASUKINATH TRADERS PRIVATE LIMITED	2765847	31/05/2022	2766	2766
Sub-Total (TAN)			3467560		3468	3468
1.	PTNP02106G	PATSON GLOBAL LIMITED	1606390	24/12/2022	1606	1606
2.	PTNP02106G	PATSON GLOBAL LIMITED	2058782	13/10/2022	2059	2059
3.	PTNP02106G	PATSON GLOBAL LIMITED	1628835	17/09/2022	1629	1629
Sub-Total (TAN)			5294007		5294	5294
Grand Total			8761567		8762	8762

ALLOWED/DISALLOWED U/S 40

Particulars	Assessment Year	Disallowed Amount (Rs.)	Allowed Amount (Rs.)	Balance Amount (Rs.)
Tax Not Deducted	2023-24	15000	-	15000
Total		15000	-	15000

ALLOWED/DISALLOWED U/S 43B

Particulars	Assessment Year	Disallowed Amount (Rs.)	Allowed Amount (Rs.)	Balance Amount (Rs.)
Gst Paid For Earlier Years	2022-23	57342	57342	-
Gst Payable	2023-24	9800	-	9800
Total		67142	57342	9800

DISALLOWED U/S 36

Sr. No.	Particulars	Amount
1	late payment of EPF	
2	LATE PAYMENT OF ESI	327181.00
3	Provision for bad debts	6719.00
Total		200000.00
		533900.00

DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	INTEREST ON INCOME TAX	
Total		94070.00
		94070.00

Details 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 NAGAR ROAD NO 3A, KESHRI 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	1550000	0	0	0	1550000	0.00
3	AMRENDRA KR. SINHA	AMZPS3353F	500000	0	0	0	500000	0.00
4	JYOTI SINHA	AQFPS7153K	1018000	0	956108	0	61892	0.00
	Total		3568000	0	956108	0	2611892	

Details of Turnover as per GSTR-3B (As per AIS)

Sr. No.	GSTIN	ARN	Date of filing	Return Period	Taxable Turnover	Total Turnover
1	20AAECA0832B1ZQ	126220005685951		APR-2022	1201941.00	1201941.00
2	20AAECA0832B1ZQ	126220080941320		JUL-2022	175156.00	175156.00
3	20AAECA0832B1ZQ	126220161412594		MAY-2022	1246584.00	1246584.00
4	20AAECA0832B1ZQ	126220172079616		JUN-2022	11157298.00	11157298.00
5	20AAECA0832B1ZQ	126220332256853		AUG-2022	187656.00	187656.00
6	20AAECA0832B1ZQ	126220332331112		SEP-2022	1960959.50	1960959.50
7	20AAECA0832B1ZQ	126220500000577		OCT-2022	175156.00	175156.00
8	20AAECA0832B1ZQ	126220501313895		NOV-2022	251049.00	251049.00
9	20AAECA0832B1ZQ	126220671464206		DEC-2022	175156.00	175156.00
10	20AAECA0832B1ZQ	126220772538953		FEB-2023	398370.29	398370.29
11	20AAECA0832B1ZQ	126220851851982		JAN-2023	175156.00	175156.00
12	20AAECA0832B1ZQ	126220864418596		MAR-2023	6192757.79	6192757.79
13	10AAECA0832B1ZR	126220004919899		APR-2022	1189786.40	1189786.40
14	10AAECA0832B1ZR	126220076309424		JUL-2022	4490978.40	4490978.40
15	10AAECA0832B1ZR	126220159810195		JUN-2022	847524.40	847524.40
16	10AAECA0832B1ZR	126220169778551		MAY-2022	9005263.40	9005263.40
17	10AAECA0832B1ZR	126220321475283		AUG-2022	5005259.40	5005259.40
18	10AAECA0832B1ZR	126220331744231		SEP-2022	3910022.40	3910022.40
19	10AAECA0832B1ZR	126220498598888		OCT-2022	5395737.40	5395737.40
20	10AAECA0832B1ZR	126220503560591		NOV-2022	3433834.40	3433834.40
21	10AAECA0832B1ZR	126220667644307		DEC-2022	8529072.40	8529072.40
22	10AAECA0832B1ZR	126220770469017		FEB-2023	8395739.40	8395739.40
23	10AAECA0832B1ZR	126220859445430		JAN-2023	3043358.40	3043358.40
24	10AAECA0832B1ZR	126220862296667		MAR-2023	10446215.40	10446215.40
Total					86990031.38	86990031.38

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		3879312.00	3879312.00	3879312.00	Nil		
2	Interest from deposit	Other Source	194A	25774.00	25774.00	25774.00	Nil	0.00	-25774.00
3	Sale of land or building	Capital Gain	194IA	43135000.00	43135000.00	0.00	43135000.00	29835000.00	29835000.00
4	Receipts from transfer of immovable property			29835000.00	29835000.00				
5	GST turnover	Profit & Loss A/c		86990032.00	86990032.00	10828571.00	76161461.00	0.00	-10828571.00
6	GST purchases	Profit & Loss A/c		35919427.00	35919427.00	71749027.00	-35829600.00		
7	Business expenses			8761567.00	8761567.00				
8	Cash withdrawals			45000.00	45000.00			0.00	45000.00

APNA AWAS CONSTRUCTION PVT LTD
BALANCE SHEET AS ON 31ST DAY OF MARCH, 2023

Source of Funds					
1	Shareholder's fund				
	A Share Capital				
	i	Authorised	Ai	15000000.00	
	ii	Issued, Subscribed and fully Paid up	Aii	5394000.00	
	iii	Subscribed but not fully paid	Aiii	Nil	
	iv	Total (Aii+Aiii)			Aiv 5394000.00
	B Reserves and Surplus				
	i	Capital Reserve	Bi	Nil	
	ii	Capital Redemption Reserve	Bii	Nil	
	iii	Securities Premium Account	Biii	Nil	
	iv	Debentures Redemption Reserve	Biv	Nil	
	v	Revaluation Reserve	Bv	Nil	
	vi	Share options outstanding amount	Bvi	Nil	
	vii	Other reserve	Bvii	Nil	
	viii	Surplus i.e. Balance in profit and loss account	Bviii	39304688.00	
	ix	Total (Bi+Bii+Biii+Biv+Bv+Bvi+Bvii+Bviii)			Bix 39304688.00
	C Money received against share warrants				
					1C Nil
	D Total Shareholder's Fund (Aiv+Bix+1C)				
					1D 44698688.00
2	Share application money pending allotment				
	i	Pending for less than one year	i	Nil	
	ii	Pending for more than one year	ii	Nil	
	iii	Total (i+ii)			2 Nil
3	Non-current liabilities				
	A Long-term borrowings				
	i	Bond/debentures			
		a Foreign currency	ia	Nil	
		b Rupee	ib	Nil	
		c Total (ia+ib)			ic Nil
	ii	Term loans			
		a Foreign currency	iiia	Nil	
		b Rupee loans			
		1 From Banks	b1	Nil	
		2 From others	b2	Nil	
		3 Total (b1+b2)	b3	Nil	
		c Total (iiia+b3)			iic Nil
	iii	Deferred payment liabilities			iii Nil
	iv	Deposits from related parties			iv Nil
	v	Other deposits			v 672000.00
	vi	Loans and advances from related parties			vi Nil
	vii	Other loans and advances			vii Nil
	viii	Long term maturities of finance lease obligations			viii Nil
	ix	Total Long term borrowings (ic+iic+iii+iv+v+vi+vii+viii)			3A 672000.00
	B Deferred tax liabilities (net)				
					3B Nil
	C Other long-term liabilities				
	i	Trade payables	i	Nil	
	ii	Others	ii	Nil	
	iii	Total Other long-term liabilities (i+ii)			3C Nil
	D Long-term provisions				
	i	Provision for employee benefits	i	Nil	
	ii	Others	ii	2081303.00	
	iii	Total (i+ii)			3D 2081303.00
	E Total Non-current liabilities (3A+3B+3C+3D)				
					3E 2753303.00
4	Current liabilities				
	A Short-term borrowings				
	i	Loans repayable on demand			
		a From Banks	ia	13789821.00	
		b From Non-Banking Finance Companies	ib	Nil	

	c	From other financial institutions	ic	Nil	
	d	From others	id	Nil	
	e	Total Loans repayable on demand (ia+ib+ic+id)	ie		13789821.00
	ii	Deposits from related parties	ii		Nil
	iii	Loans and advances from related parties	iii		2611892.00
	iv	Other loans and advances	iv		Nil
	v	Other deposits	v		Nil
	vi	Total Short-term borrowings (ie+ii+iii+iv+v)	4A		16401713.00
B		Trade payables			
	i	Outstanding for more than 1 year	i		2565196.00
	ii	Others	ii		6314674.00
	iii	Total Trade payables (i+ii)	4B		8879870.00
C		Other current liabilities			
	i	Current maturities of long-term debt	i		847136.00
	ii	Current maturities of finance lease obligations	ii		Nil
	iii	Interest accrued but not due on borrowings	iii		Nil
	iv	Interest accrued and due on borrowings	iv		Nil
	v	Income received in advance	v		306016733.00
	vi	Unpaid dividends	vi		Nil
	vii	Application money received for allotment of securities and due for refund and interest accrued	vii		Nil
	viii	Unpaid matured deposits and interest accrued thereon	viii		Nil
	ix	Unpaid matured debentures and interest accrued thereon	ix		Nil
	x	Other payables	x		12004800.00
	xi	Total Other current liabilities (i+ii+iii+iv+v+vi+vii+viii+ix+x)	4C		318868669.00
D		Short-term provisions			
	i	Provision for employee benefit	i		Nil
	ii	Provision for Income-tax	ii		Nil
	iii	Proposed Dividend	iii		Nil
	iv	Tax on dividend	iv		Nil
	v	Other	v		Nil
	vi	Total Short-term provisions (i+ii+iii+iv+v)	4D		Nil
E		Total Current liabilities (4A+4B+4C+4D)	4E		344150252.00
		Total Equity and liabilities (1D+2+3E+4E)	I		391602243.00

Application of Funds

1	Non-current assets						
	A	Fixed Assets					
	i	Tangible assets					
		a	Gross block	ia	12990693.00		
		b	Depreciation	ib	10901229.00		
		c	Impairment losses	ic	Nil		
		d	Net block (ia-ib-ic)	id	2089464.00		
	ii	Intangible assets					
		a	Gross block	iiia	Nil		
		b	Depreciation	iiib	Nil		
		c	Impairment losses	iiic	Nil		
		d	Net block (iiia-iiib-iiic)	iiid	Nil		
	iii	Capital work-in-progress				iii	Nil
	iv	Intangible assets under development				iv	Nil
	v	Total Fixed assets (id+iiid+iii+iv)				Av	2089464.00
	B	Non-current investments					
	i	Investment in property			i	Nil	
	ii	Investments in Equity instruments					
		a	Listed equities	iiia	Nil		
		b	Unlisted equities	iiib	Nil		
		c	Total (iiia+iiib)	iiic	Nil		
	iii	Investments in Preference shares				iii	Nil
	iv	Investments in Government or trust securities				iv	Nil
	v	Investments in Debenture or bonds				v	Nil
	vi	Investments in Mutual funds				vi	Nil
	vii	Investments in Partnership firms				vii	Nil
	viii	Others Investments				viii	148148.00
	ix	Total Non-current investments(i+iiic+iii+iv+v+vi+vii+viii)				Bix	148148.00
	C	Deferred tax assets (Net)				C	1155200.00
	D	Long-term loans and advances					
		i	Capital advances	i	Nil		
		ii	Security deposits	ii	2177500.00		
		iii	Loans and advances to related parties	iii	Nil		
		iv	Other Loans and advances	iv	Nil		
	v	Total Long-term loans and advances (i+ii+iii+iv)				Dv	2177500.00
	vi	Long-term loans and advances included in Dv which is					
		a	for the purpose of business or profession	via	2177500.00		
		b	not for the purpose of business or profession	vib	Nil		
		c	given to shareholder, being the beneficial owner of share, or to any concern or on behalf/benefit of such shareholder as per section 2(22)(e) of I.T. Act	vic	Nil		
	E	Other non-current assets					
	i	Long-term trade receivables					
		a	Secured, considered goods	ia	Nil		
		b	Unsecured, considered goods	ib	Nil		
		c	Doubtful	ic	2081303.00		
		d	Total Other non-current assets (ia+ib+ic)	id	2081303.00		
	ii	Others				ii	3278845.00
	iii	Total (id+ii)				Eiii	5360148.00
	iv	Non-current assets included in Eiii which is due from shareholder, being the beneficial owner of share, or from any concern or on behalf/benefit of such shareholder as per section 2(22)(e) of I.T. Act			iv	Nil	
	F	Total Non-current assets (Av+Bix+C+Dv+Eiii)				1F	10930460.00
2	Current assets						
	A	Current investments					
	i	Investment in Equity instruments					
		a	Listed equities	ia	Nil		

	b	Unlisted equities	ib	Nil	
	c	Total (ia+ib)	ic	Nil	
ii		Investment in Preference shares	ii	Nil	
iii		Investment in government or trust securities	iii	Nil	
iv		Investment in Debenture or bonds	iv	Nil	
v		Investment in Mutual funds	v	Nil	
vi		Investment in partnership firms	vi	Nil	
vii		Other investment	vii	Nil	
viii		Total Current investments(ic+ii+iii+iv+v+vi+vii)	Aviii	Nil	
B		Inventories			
i		Raw materials	i	Nil	
ii		Work-in-progress	ii	279684598.00	
iii		Finished goods	iii	29675000.00	
iv		Stock-in-trade (in respect of goods acquired for trading)	iv	Nil	
v		Stores and spares	v	Nil	
vi		Loose tools	vi	Nil	
vii		Others	vii	Nil	
viii		Total Inventories (i+ii+iii+iv+v+vi+vii)	Bviii	309359598.00	
C		Trade receivables			
i		Outstanding for more than 6 months	i	9432840.00	
ii		Others	ii	1910715.00	
iii		Total Trade receivables (i+ii)	Ciii	11343555.00	
D		Cash and cash equivalents			
i		Balance with banks	i	3596342.00	
ii		Cheques, drafts in hand	ii	Nil	
iii		Cash in hand	iii	3904790.00	
iv		Others	iv	Nil	
v		Total Cash and cash equivalents (i+ii+iii+iv)	Dv	7501132.00	
E		Short-term loans and advances			
i		Loans and advances to related parties	i	Nil	
ii		Others	ii	52467498.00	
iii		Total Short-term loans and advances (i+ii)	Eiii	52467498.00	
iv		Short-term loans and advances included in Eiii which is			
a		for the purpose of business or profession	iva	52467498.00	
b		not for the purpose of business or profession	ivb	Nil	
c		given to shareholder, being the beneficial owner of share, or to any concern or on behalf/benefit of such shareholder as per section 2(22)(e) of I.T. Act	ivc	Nil	
F		Other current assets	F	Nil	
G		Total Current assets (Aviii+Bviii+Ciii+Dv+Eiii+F)	2G	380671783.00	
		Total Assets (1F+2G)	II	391602243.00	

APNA AWAS CONSTRUCTION PVT LTD

MANUFACTURING ACCOUNT FOR THE YEAR ENDING ON 31ST DAY OF MARCH, 2023

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Opening Inventory		Closing Stock	
To Opening stock of Work in progress	202195647	By Work-in-progress	279684597
To Purchases	71749027		
To Cost of Goods Produced	5739923		
TOTAL	279684597	TOTAL	279684597

TRADING ACCOUNT FOR THE YEAR ENDING ON 31ST DAY OF MARCH, 2023

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Opening Stock of Finished Goods	33175000	By Cost of Goods Produced	5739923
		Sales/Gross Receipts	

		By Sale of goods	10000000	
		By Sale of services	828571	10828571
To Gross Profit	13068494	By Closing Stock of Finished Stocks		29675000
TOTAL	46243494	TOTAL		46243494

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING ON 31ST DAY OF MARCH, 2023

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Power and fuel	60668	By Gross Profit	13068494
To Rents	1821120	<u>Other income</u>	
To Repairs to machinery	324132	By Rent	3879312
<u>Compensation to employees</u>		By Interest income	25774
To Salaries and wages	10407377		3905086
To Contribution to recognised provident fund	359137		
To Contribution to any other fund	62467		
	10828981		
<u>Commission</u>			
To Paid to Others	250000		
<u>Professional / Consultancy Fees / Fee for Technical Services</u>			
To Paid to Others	68000		
To Traveling expenses other than on foreign travelling	172302		
To Telephone expenses	76961		
<u>Rates and taxes paid</u>			
To Central Goods & Service Tax (CGST)	7920		
To State Goods & Services Tax (SGST)	7920		
To Any other rate, tax, duty or cess incl STT and CTT	31425		
	47265		
To Audit Fee	88000		
To Other expenses			
Bank Charges & Commission	51969		
Filing Fees/Charges	133525		
GST Fine & Penalty	3585		
GST Late Fee	26877		
Income Tax Paid earlier years	94070		
ITC/RCM Reversed	2988		
Miscellaneous Expenses	65965		
Printing & Stationery	107469		
TDS Penalty/TDS/GST Interest/IT Int.	4400		
Loss from Joint Venture	1852		
	492700		
To Provision for bad and doubtful debts	200000		
<u>Interest</u>			
To Paid to Others	1659414		
To Depreciation and amortisation	747850		
<u>To Net Profit</u>	136187		
	16973580		16973580
To Provision for Deferred Tax and deferred liability	-32575	By Net Profit	136187
<u>To Balance carried to Balance Sheet</u>	39304688	By Balance brought forward from previous year	39135926
TOTAL	39272113	TOTAL	39272113



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.

Date : 30/06/2023

Chartered Accountants

1E, 1st Floor,

Ashiana Orchids,

Beni Babu's Garden,

Rajendra Path,

Patna - 800001

RESPECTED SIR

Sub.: Management Representation for various Compliances under the Companies Act, 2013

Reg.: Statutory Audit of our Company for the FY 2022-23

With reference to the conduct of Statutory Audit of our Company by your Firm for the Financial Year 2022-2023 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, 2023 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 2023 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



Branch Off : 14, Guru Vatika, Kailash Babu Street, Main Road, Ranchi - 834001, Ph. : 0651-2207119

Website : www.apnaawasconstruction.com



Apna Awas Construction Pvt. Ltd.

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

Ref.....

Date.....

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
		Jitendra Kumar Singh	3A/9 Mahesh Nagar, P.O.Keshrinagar Patna 800024
		Amarendra Kumar Sinha	C/O M.Prasad,Mahesh Nagar New P.P.Colony, P.O.Keshri Nagar Patna 800024
		Prabhat Kumar Singh	Maya Kutir North S.K.Puri Patna 800013
		Pankaj Kumar Singh	Pragati Path, Dhumsa Toli, Po-Chutia, Ranchi GPO, Ranchi, Jharkhand-834001
			DIN
			01567970
			01974038
			01974067
			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.

We have ensured selection and application of appropriate accounting policies.

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

Branch Off : 14, Guru Vatika, Kailash Babu Street, Main Road, Ranchi - 834001, Ph. : 0651-2207119

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Apna Awas Construction Pvt. Ltd.

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Ref.....

Date.....

- 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 and 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, 2023**, the applicable accounting standards had been followed along with proper explanation relating to material departures (wherever applicable).
- 13 The Management 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, 2023** 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 2023** 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.



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Ref.....

Date.....

- 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.
- 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 maintained 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 maintained 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, 2023** 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 institution during the current or previous financial year.



Branch Off : 14, Guru Vatika, Kailash Babu Street, Main Road, Ranchi - 834001, Ph. : 0651-2207119

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Apna Awas Construction Pvt. Ltd.

Ph. : 0612-2570419

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

Ref.....

Date.....

- 36 Details of dues of GST, Income-tax, Provided Fund etc. which have not been deposited as on **March 31, 2023** 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
NIL					

- 37 We confirm that loan/ borrowings from banks and financial institution 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.
- The Company does not have accumulated losses as at the end of the financial year.

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North S.K. Puri, Patna - 800 013

Ref.....

Date.....

- 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.
- 55 The Company does not have any subsidiaries or associate companies and thus, requirement of preparing Consolidated Financial Statements is not applicable. However, during the year the Company has entered into a Joint Venture with an Individual but there has been no transactions during the year, thus here is no impact on these Financial Statements.
- 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;
- 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 to or on behalf of the Ultimate Beneficiaries.



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Ref.....

Date.....

- 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.
- 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 liability (under the Gratuity Act, 1972) but the same has not been finalised yet.



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Ref.....

Date.....

- 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.
- 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 misrepresentation 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.

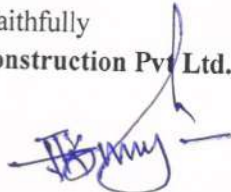
Thanking You



Enclosures as stated above

Yours faithfully
For Apna Awas Construction Pvt Ltd.


(Amrendra Kumar Sinha)
Director-01974038


(Jitendra Kumar Singh)
Managing Director-01567970

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:-

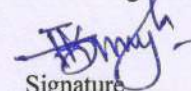
Name of the Company	CIN	Date of Appointment	Date of Cessation
APNA AWAS CONSTRUCTION PVT LTD	U45200BR2001PTC009553	Monday, April 23, 2001	-
APNA AWAS ENGINEERING PVT LTD	U00500BR2002PTC009757	Friday, February 17, 2012	
APNA AWAS REAL ESTATE PVT LTD	U45201JH2015PTC003041	Thursday, July 16, 2015	

Name of the Company	LLPIN/FLLPIN	Date of Appointment	Date of Cessation
APNASAI AWAS LLP	AAO-5781	Monday, March 18, 2019	-
APNA AWAS SHIV SHARAN LLP	ABZ-3321	Tuesday, December 6, 2022	

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.

30/06/2023




Signature
(Sri Jitendra Kumar Singh)
DIN - 01567970

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

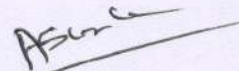
I Amrendra Kumar Sinha son/~~daughter~~/wife of Mahendra Prasad resident of C/o M. Prasad, Mahesh Nagar, New PP Colony, PO Keshri Nagar, Patna director / ~~managing director~~ / ~~manager~~ in the company hereby give notice that I am/was a director in the following companies during the last three years:-

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

30/06/2023




Signature
(Sri Amrendra Kumar Sinha)
DIN - 01974038

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

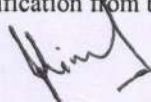
I Prabhat Kumar Singh son/daughter/wife of Ajit Kumar Singh resident of Maya Kutir, North S. K. Puri, Patna director / ~~managing director~~ / ~~manager~~ in the company hereby give notice that I am/was a director in the following companies during the last three years:-

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

30/06/2023




Signature
(Prabhat Kumar Singh)
DIN : 01974067

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, September 29, 2011	-
APNA AWAS REAL ESTATE PVT LTD	U45201JH2015PTC003041	Thursday, July 16, 2015	
APNA AWAS CONSTRUCTION PVT LTD	U45200BR2001PTC009553	Monday, September 30, 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.

30/06/2023



Signature
 (Pankaj Kumar Singh)
 DIN : 03527907



Apna Awas Construction Pvt. Ltd.

Ph. : 0612-2570419

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

Ref.....

Date.....

DIRECTORS REPORT FOR THE FINANCIAL YEAR 2022-23

To,
The Members,

Your directors have pleasure in presenting the 22nd Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the year ended 31st March, 2023

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:

Particulars	(Rupees in Lakhs)	
	Year ended 31st March 2023	Year ended 31st March 2022
Turnover	108.29	566.02
Profit before Finance charges, Tax, Depreciation/Amortisation	25.43	32.82
Less: Finance Charges	16.59	19.07
Profit before Tax, Depreciation/Amortization	8.84	13.75
Less: Depreciation	7.48	10.59
Net Profit before Taxation	1.36	3.16
Provision for Taxation	-0.33	-1.45
Profit/(Loss) after tax	1.69	4.60
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 ₹)	3.13	8.53

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 2023.

The highlights of the Company's performance are as under:-

During the year under review, the a company has achieved a turnover of ₹ 108.29 Lakhs for the current year as against ₹ 566.02 lakhs in the previous year. Our net profits (after tax) have decreased to ₹ 1.71 Lakhs for the current year as against ₹ 4.60 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.



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Ref.....

Date.....

Details of Subsidiary, Joint Venture or Associates

The Company does not have any Subsidiaries during the year under review except for a Joint Venture where the Company has entered into a definite agreement with M/s ADVANCE RETAIL to form a jointly controlled entity "Apna Awas Advance Retail Joint Venture Company".

Changes in Share Capital, if any

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

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 2023.

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 2022-23, 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	30/06/2022	4	4	100
2	21/09/2022	4	4	100
3	10/12/2022	4	4	100
4	25/03/2023	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, 2023, 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, 2023** and of the profit/loss of the Company for that period;



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Ref.....

Date.....

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.

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 completeness 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 4th 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 balances of two Bank are not reconciled as at the year ended. Account No-2968002100064854 with PNB, Patna Account No-39713062573 with SBI, Ranchi	The balances in the said accounts as per our book is Rs. 0.94 and Rs. 14,995.28 respectively. 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. However, the amounts involved are negligible as compared to the Balance Sheet size of the company.



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Ref.....

Date.....

Apart from the above, the Auditor's Report does not contain any qualification, reservation or adverse remark for the financial year ended March 31, 2023.

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 competition.

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 receiptent	Amount	Rate of Interest	Security	Prevailing yield of 1/3/5/10 year Govt Security at the time of extending the loan
NIL									

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	



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Ref.....

Date.....

c) Foreign Exchange Earnings / Outgo:

Earning	NIL
Outgo	

OTHER DISCLOSURES

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.

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

Details of deposits in compliance with the requirements 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:-

- Particulars of Contracts or Arrangements with Related Parties
- Receipt of any commission by MD/WTD/ from a Company or for receipt of commission/remuneration from its Holding or subsidiary
- Secretarial Audit Report
- Corporate Social Responsibility (CSR) Policy
- Audit Committee
- 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.



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Ref.....

Date.....

- (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.

For and on behalf of the Board of Directors

(Jitendra Kumar Singh)
Managing Director - 01567970

(Amrendra Kumar Sinha)
Director - 01974038

Place: Patna
Dated, 4th September, 2023



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 2023 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 and read with Annexure-A to this report, 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, 2023, and **Profit** 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.

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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

The Companies (Auditor's Report) Order 2020 ('the order') issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable to the Company.

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-compliance of AS-15 (Employee Benefits) regarding non provision of Gratuity in the books of accounts, amount being non-quantifiable due to non-availability of requisite information;
- (e) The written representation from Directors as on **31st March, 2023** regarding disqualification from appointment as a director in terms of Section 164(2) of the Act;
- (f) Report on the Internal Financial Controls under clause (i) of sub section 3 of Section 143 of the Companies Act, 2013 is not applicable to the company.
- (g) With respect to the other matters and our observations thereon with reference to the financial statements of the Company, refer to our separate **Annexure 'A'**.
- (h) 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.



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- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (iv) 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.
- (vi) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from 1 April 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended 31st March 2023.
- (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.

UDIN : 23408360BGXPVE9877

Place of Signature: Patna

Dated, 4th September, 2023



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


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

N. R. Baid & Co.

Chartered Accountants

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

IN RESPECT OF THE ANNEXURE REFERRED TO IN PARAGRAPH 5 (f) OF OUR REPORT TO THE MEMBERS OF THE COMPANY FOR THE YEAR ENDED MARCH 31, 2023, WE REPORT THE FOLLOWING OTHER MATTERS:

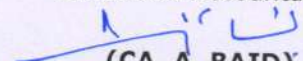
Auditors' observations and comments on the matters attached to and forming part of the Auditors' Report to the members of the **Apna Awas Construction Private Limited.**, on the accounts for the year ended 31st March, 2023:

- i) Closing balance of Bank Account No-2968002100064854 with PNB, Patna and Bank Account No-39713062573 with SBI, Ranchi are not reconciled as at the year ended. In the absense of Bank Statements, 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 and non availability of actuarial valuation for claculation of 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 disclaimer to this extent. Our opinion remains unmodified to that extent.

Place of Signature: Patna
Dated, 4th September, 2023



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


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

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 2023

(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	393,046.88	391,359.26
(3) Non-current liabilities			
(a) Long-term borrowings	4	-	-
(b) Other Long-term Liabilities	5	6,720.00	7,720.01
(4) Current Liabilities			
(a) Short-term borrowings	6	172,488.49	201,840.80
(b) Trade payables	7	88,798.70	121,301.31
(c) Other current liabilities	8	3,180,215.33	2,407,115.40
(d) Short-term provisions	9	-	-
TOTAL		3,895,209.40	3,183,276.79
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets	10		
(i) Property, Plant & Equipment		20,894.64	28,373.14
(ii) Intangible Assets		-	-
(iii) Capital Work In Progress		-	-
(iv) Intangible Assets under development		-	-
(b) Non-current investments	11	1,481.48	-
(b) Deferred Tax Assets (Net)	12	11,552.00	11,226.25
(d) Long-term loans and advances	13	-	-
(e) Other non-current assets	14	54,563.45	38,392.60
(2) Current assets			
(a) Current investments	15	-	-
(b) Inventories	16	3,093,595.97	2,353,706.47
(c) Trade receivables	17	113,435.55	221,518.72
(d) Cash and cash equivalents	18	75,011.32	64,488.24
(e) Short-term loans and advances	19	524,674.98	465,571.37
(f) Other current assets	20	-	-
TOTAL		3,895,209.40	3,183,276.79

Significant Accounting Policies

In terms of our report of even date.

1

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, 4th September, 2023

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 2023

(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	108,285.71	566,015.65
II.	Other income	22	39,050.86	128,041.46
III.	Total Income (I+II)		147,336.57	694,057.11
IV.	Expenses:			
	Project Construction Expenses	23	717,490.27	786,685.65
	Changes in inventories of finished goods	24	35,000.00	27,000.00
	Work-in-progress and Stock-in-Trade	25	(774,889.50)	(326,745.88)
	Employees benefits expense	26	108,289.81	117,617.96
	Finance costs	27	16,594.14	19,072.98
	Depreciation and amortization expense	10	7,478.50	10,594.02
	Other expenses	28	36,011.49	56,676.74
	Total expenses		145,974.70	690,901.48
V.	Profit before exceptional and extraordinary items and tax	(III-IV)	1,361.87	3,155.63
VI.	Exceptional items	29	-	-
VII.	Profit before extraordinary items and tax	(V-VI)	1,361.87	3,155.63
VIII.	Extraordinary Items	30	-	-
IX.	Profit before tax	(VII-VIII)	1,361.87	3,155.63
X	Tax expense: -			
	(1) Current tax	0.00	-	3,300.00
	(2) Deferred tax	-325.75	(325.75)	(4,746.49)
XI	Profit (Loss) for the period from continuing operations	(IX-X)	1,687.62	4,602.12
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)	1,687.62	4,602.12
XVI	Earning per equity share:	31		
	Basic		3.13	8.53

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

1



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

Place: Patna
Dated, 4th September, 2023



(CA. A. Baid)
Partner

Membership No. 408360

For & on Behalf of the Board

(Jitendra Kumar Singh)
Managing Director-01567970

(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

Financial Year 2022-23

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 than temporary. Non-current investments in jointly controlled entities are accounted for on equity method in their accounts.

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 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 DEFERRED 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.

M. OPERATING LEASES

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Lease rentals for operating leases are charged to statement of profit & loss on accrual basis in accordance with the respective lease agreements.



Patna
Dated, 4th September, 2023

For & on Behalf of the Board

(Jitendra Kumar Singh)
Managing Director-01567970

(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 2023

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2023	As at 31st March, 2022
-------------	------------------------	------------------------

Note No. - 2:Share Capital

AUTHORISED SHARE CAPITAL	150,000.00	150,000.00
150,000 Equity Shares of ₹ 100 each (P.Y. 1,50,000 Equity Share ₹100 each)		
ISSUED, SUBSCRIBED & PAID UP CAPITAL	53,940.00	53,940.00
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

2.1 The Details 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 Reconciliation of the number 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, 2023				
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, 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%	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, 2023

Particulars	As at 31st March 2023	As at 31st March 2022
a. Aggregate number of share allotted as fully paid up pursuant to contract without payment being received in cash	0	0
b. Aggregate number of share allotted as fully paid bonus shares	0	0
c. Aggregate number of share allotted as fully paid on right issue	0	0
d. Aggregate number of shares bought back	0	0



[Signature]

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)

[Signature]

(Sri Amrendra Kumar Sinha)

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 2023

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2023	As at 31st March, 2022
-------------	---------------------------	---------------------------

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	391,359.26	386,757.14
Addition During the Year	1,687.62	4,602.12
	393,046.88	391,359.26
Less :		
Dividend	-	-
Bonus Shares	-	-
Transfer	-	-
	393,046.88	391,359.26

Note No. - 4: Long - Term Borrowings

Secured

Unsecured

Note No. - 5: Other Long - Term Liabilities

(a) Security Deposits	6,720.00	7,720.01
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Note No. - 6: Short - Term Borrowing

Secured

(a) Loan From Bank	137,898.21	155,217.25
(b) Current Maturities of long term borrowings	8,471.36	10,943.55

Unsecured

(a) Loan from Directors and their Relatives	26,118.92	35,680.00
	172,488.49	201,840.80

6.1 Secured Current Maturities of long term borrowings constitutes vehicle loan taken from State Bank of India against hypothecation of a Vehicles ₹ 8,471.36 (Previous Year ₹ 10,943.55). In absence of repayment schedule, the entire outstanding has been classified under Short Term Borrowing.

6.2 Loan from Bank constitutes ₹ 1,37,898.21 from PNB (P.Y. - ₹ 1,55,217.25) 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



(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 2023

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2023	As at 31st March, 2022
-------------	---------------------------	---------------------------

Note No. - 7 :Trade Payables

- (a) Micro, Small and Medium Enterprises
(b) Others

88,798.70 121,301.31

88,798.70 121,301.31

- 7.1 The details 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

- -
- -
- -
- -
- -
- -
- -

- 7.2 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.

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

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

Note No. - 8 :Other Current Liabilities

- (a) Expenses Payable
(b) Duties & Taxes Payable
(c) Advance from Customers
(d) Refundable to Customer Advance

98,278.16 81,958.29

3,767.93 17,260.97

3,060,167.33 2,294,503.29

18,001.91 13,392.85

3,180,215.33 2,407,115.40

Note No. - 9 :Short - Term Provisions

- (a) Provisions for Employee benefits
Income Tax

- -
- -
- -

Note No. - 11 :Non-Current Investments

- (a) Investment in Joint Controlled Entity

1,481.48 -

- 11.1 Constitutes amount of Investment made by the Company during the year ended 31st March 2023 in a Joint Venture where the Company has entered into a definite agreement with M/s ADVANCE RETAIL to form a jointly controlled entity "Apna Awas Advance Retail Joint Venture Company". Other information is this regard are:-

Srl.	Particulars	2022-23	2021-22
1	Share in Investment in Joint Venture	50%	NA
2	Share in each contingent liabilities incurred jointly	50%	NA
3	Share in the capital commitment of joint venture	50%	NA
4	Nature of business activity of the entity	Construction	NA
5	Investment in Joint Venture as at year end	1481.48	NA
6	Name and country of incorporation or residence	Indian	NA



For & on Behalf of the Board

(Sri Jitendra Kumar Singh)

(Sri Amrendra Kumar Sinha)

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

001, Sundram Enclave, Kitab Bharuan 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 2023

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK			DEPRECIATION			NET BLOCK	
			Original Cost	Addition	Sale / Scrap / Adjustment	Total As on 31.03.2023	up to 31.03.2022	During the Year	Sale / Scrap / Adjustment	Total As on 31.03.2023
	Property, Plant & Equipment									
1	Land	0.00%	-	-	-	-	-	-	-	-
2	Buildings	0.00%	-	-	-	-	-	-	-	-
3	Plant & Equipments	0.00%	65,415.38	-	-	65,415.38	51,024.91	3,158.98	-	11,231.49
4	Furniture & Fixtures	0.00%	2,827.61	-	-	2,827.61	2,487.20	76.80	-	54,183.89
5	Office Equipments (General)	0.00%	3,260.36	-	-	3,260.36	2,597.14	255.55	-	2,564.00
6	Office Equipments (Computer)	0.00%	5,190.99	-	-	5,190.99	4,931.42	-	-	2,852.69
7	Vehicle	0.00%	53,212.59	-	-	53,212.59	40,493.12	3,987.17	-	4,931.42
	Leased Assets Current Year's									
	Figures		129,906.93	-	-	129,906.93	101,533.79	7,478.50	-	44,480.29
	Previous Year's Figures		129,594.93	312.00	-	129,906.93	90,939.77	10,594.02	-	8,732.30
8	Intangible Assets		-	-	-	-	-	-	-	12,719.47
9	Capital Work-in-Progress		-	-	-	-	-	-	-	28,373.14
10	Intangible Assets under development		-	-	-	-	-	-	-	38,655.16

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 01/04/2022 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	Rate of Dep	GROSS BLOCK			DEPRECIATION			NET BLOCK	
			Original Cost	Addition	Sale / Scrap / Adjustment	Total As on 31.03.2023	up to 31.03.2022	During the Year	Sale / Scrap / Adjustment	Total As on 31.03.2023
(i)	Depreciable		120,695.08	-	-	120,695.08	92,782.57	7,478.50	-	100,261.07
(ii)	Non-Depreciable		9,211.85	-	-	9,211.85	8,751.22	-	-	8,751.22
	Total		129,906.93	-	-	129,906.93	101,533.79	7,478.50	-	109,012.29

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



(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 2023

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2023	As at 31st March, 2022
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Note No. - 12 :Deferred Tax Assets

(a) Deferred Tax Assets

- Related to Property, Plant & Equipment	6,313.78	6,491.39
- Related to disallowance under the Income tax Act 1961	5,238.22	4,734.86

(b) Deferred Tax Liabilities

-	-
11,552.00	11,226.25

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	20,813.03	18,813.03
Less: Provision for Bad & Doubtful Debts	(20,813.03)	(18,813.03)

(c) Others

(i) Secured, Considered good*	7,524.44	4,776.70
(ii) Unsecured, Considered good	-	-

(d) MAT/Income Tax Refundable

25,264.01	11,840.90
54,563.45	38,392.60

*Constitutes ₹ 6,990.00 (P.Y. - ₹ 4,500.00) given as Bank Guarantee to Bihar Fire Service Department, Patna along with accrued interest thereon.

Note No. - 15 :Current investments

Note No. - 16 :Inventories

(a) Stock of Unsold Units	296,750.00	331,750.00
(b) Work-in-Progress	2,796,845.97	2,021,956.47
	3,093,595.97	2,353,706.47

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 31/03/2023 Stock of Unsold Units and ₹ 2,96,750.00 and Work-in-progress ₹ 27,96,845.97. Individual Item of Cost of conversion under ₹ 50/- has been ignored at the time of valuation. Standard Cost Method has been adopted for valuation.

Note No. - 17 :Trade Receivables

(a) Trade Receivables	-	-
(i) Secured, Considered good	-	-
(ii) Unsecured, Considered good	113,435.55	221,518.72
(iii) Considered Doubtful	-	-
	113,435.55	221,518.72

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.



(Sri Jitendra Kumar Singh)

For & on Behalf of the Board

(Sri Amrendra Kumar Sinha)

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 2023

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2023	As at 31st March, 2022
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Note No. - 18 :Cash and Cash Equivalents

(a) Balance with Banks	35,963.42	33,832.91
(b) Cash in hand	39,047.90	30,655.33
	75,011.32	64,488.24

Note No. - 19 :Short - Term Loans and Advances

(a) Other Loans and Advances	491,130.00	437,846.62
(b) Advance to Suppliers	33,544.98	27,724.75
	524,674.98	465,571.37

Note No. - 20 :Other Current Assets

(a) Others

Note No. - 21 :Revenue From Operation

(a) Sales of Flats	100,000.00	503,121.41
(b) Extra Work or Contractual Work	8,285.71	62,894.24
	108,285.71	566,015.65

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	257.74	126.70
(c) Other Non-Operating Income	-	89,121.64
	39,050.86	128,041.46

Note No. - 23 :Project & Construction Expenses

Incurred during the year

717,490.27	786,685.65
717,490.27	786,685.65

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

Stocks at the Commencement of the year

Less: Stocks at the Close of the year

(Increase)/Decrease in Inventory

331,750.00	358,750.00
296,750.00	331,750.00
35,000.00	27,000.00

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

Stocks at the Commencement of the year

Stock-in-Process

Less: Stocks at the Close of the year

Stock-in-Process

(Increase)/Decrease in Inventory

2,021,956.47	1,695,210.59
2,796,845.97	2,021,956.47
(774,889.50)	(326,745.88)

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 2023

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2023	As at 31st March, 2022
-------------	---------------------------	---------------------------

Note No. - 26 :Employees benefits expense

(a) Salaries and Wages	41,714.54	52,177.59
(b) House Rent Allowance	9,613.93	8,205.98
(c) Conveyance Allowance	7,145.30	6,185.42
(d) Director's Remuneration	45,600.00	45,240.00
(e) Contribution to EPF	3,591.37	4,639.52
(f) Contribution to ESI	624.67	1,169.45
	1,08,289.81	1,17,617.96

Defined Contribution Plans

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

Employer's Contribution to Provident Fund , DLI and Inspection Charges	3,591.37	4,639.52
Employer's Contribution to ESI	624.67	1,169.45
	4,216.04	5,808.97

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.

Note No. - 27 :Finance costs

(a) Interest Expenses	16,594.14	19,072.98
	16,594.14	19,072.98

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	430.00	330.00
- Tax Audit Fees	110.00	110.00
- GST Audit Fees	-	250.00
- Others	180.00	-
- Certification charges	340.00	15.00
(b) Brokerage & Commission	2,500.00	1,021.42
(c) Telephone Charges	769.61	849.10
(d) Travelling & Conveyance Expenses*	1,723.02	260.00
(e) Rates & Taxes	312.65	530.73
(f) Rent Paid	18,211.20	18,277.80
(g) Electricity Expenses	606.68	591.44
(h) Provision for Bad & Doubtful Debts	2,000.00	18,813.03
(i) Loss from Joint Venture	18.52	-
(j) Others	8,809.81	15,628.23
	36,011.49	56,676.74
	36,011.49	56,676.74

*Travelling & Conveyance Expenses includes ₹ 1723.02 Director's Travelling Expenses during the year.

28.1 Expenditure in Foreign Currency:

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 2023

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2023	As at 31st March, 2022
-------------	---------------------------	---------------------------

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	1,687.62	4,602.12
(ii) Weighted average number of Equity Shares used as denominator for calculating EPS	53940	53940
(iii) Basic Earning per share (in Rs.)	3.13	8.53
(iv) Face Value per Equity Share	100.00	100.00

Note No. - 32 :Earning in Foreign Exchange

-

-

Note No. - 33 :Contingent Liabilities and Commitments

Contingent Liabilities: -

(a) Claims against the company 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	-	117.00
(f) Contingent liabilities incurred in relation to its interests in Joint Venture	-	-

Commitments: -

(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
(b) Uncalled liability on shares and other investment partly paid	-	-
(c) Capital commitments of the company in relation to its interest in Joint V	-	-
	-	117.00

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-availability of supporting documents is not being disclosed here.

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 2023

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2023	As at 31st March, 2022
-------------	---------------------------	---------------------------

Note No. - 34 :Related party Disclosures

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

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

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

Sl.No.	Name of Related Party	Relationship	2022-2023	2021-2022
1	<u>Directors Remuneration</u>			
	Jitendra Kumar Singh	Managing Director	15,600.00	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	6,000.00	9,240.00
2	<u>Rent Paid</u>			
	Kiran Singh	Wife of M. Director	2,715.60	2,444.04
	Jyoti Sinha	Wife of a Director	2,715.60	2,444.04
	Anju Singh	Wife of a Director	2,715.60	2,444.04
3	<u>Sale of Flats or Units</u>			
	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

Sl.No.	Name of Related Party	Relationship	2022-2023	2021-2022
	<u>Unsecured Loans</u>			
1	Jitendra Kumar Singh	Managing Director	15,500.00	15,500.00
2	Jyoti Sinha	Wife of M. Director	618.92	10,180.00
3	Amrendra Kumar Sinha	Director	5,000.00	5,000.00
4	Prabhat Kumar Singh	Director	5,000.00	5,000.00
	<u>Remuneration Payable</u>			
1	Jitendra Kumar Singh	Managing Director	20,617.99	19,247.99
2	Amrendra Kumar Sinha	Director	58,472.50	50,122.50
3	Prabhat Kumar Singh	Director	16,504.50	8,754.50
	<u>Receivables (Sundry Debtors)</u>			
1	Pankaj Kumar Singh	Director	-	1,277.35
2	Kiran Singh	Wife of M. Director	18,561.07	33,018.90
4	Jyoti Sinha	Wife of a Director	-	28,561.08
5	Anju Singh	Wife of a Director	22,061.02	28,561.08

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)

Managing Director-01567970

(Sri Amrendra Kumar Sinha)

Director-01974038



Place: Patna
Dated, 4th September, 2023

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 2023

(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 2023	-	-	-	-	-
as at March 2022	-	-	-	-	-

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 2023	-	-	-	-	-
as at March 2022	-	-	-	-	-

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 2023	-	-	-	-	-
as at March 2022	-	-	-	-	-

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 2023	-	-	-	-	-
as at March 2022	-	-	-	-	-

e) The table below provides details regarding Trade receivables ageing schedule as at March 2023. 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	-	19,107	61,224	17,402	15,703	-	113,436
- Considered doubtful	-	-	-	-	-	20,813	20,813
Less: Provision for Bad & Doubtful Debts						-20,813	-20,813
Disputed Trade receivables							
- considered good	-	-	-	-	-	-	-
- Considered doubtful	-	-	-	-	-	-	-
Total	-	19,107	61,224	17,402	15,703	-	113,436

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	-	130,775	75,576	7,433	7,735	-	221,519
- Considered doubtful	-	-	-	-	-	18,813	18,813
Less: Provision for Bad & Doubtful Debts						-18,813	-18,813
Disputed Trade receivables							
- considered good	-	-	-	-	-	-	-
- Considered doubtful	-	-	-	-	-	-	-
Total	-	130,775	75,576	7,433	7,735	-	221,519



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, Katab Bhawan Lane, North Sri Krishna Puri, Patna -800013

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in ₹ Hundred)

- f) The table below provides details regarding Trade Payables ageing schedule as at March 2023. 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	518.45	63,146.74	13,846.89	4,717.40	6,569.22	88,798.70
Disputed Trade payables						
- MSME	-	-	-	-	-	-
- Others	-	-	-	-	-	-
Total	518.45	63,146.74	13,846.89	4,717.40	6,569.22	88,798.70

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	107,698.41	8,323.06	2,409.69	1,951.70	121,301.31
Disputed Trade payables						
- MSME	-	-	-	-	-	-
- Others	-	-	-	-	-	-
Total	918.45	107,698.41	8,323.06	2,409.69	1,951.70	121,301.31

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-23	As at 31-Mar-22	Variance %	Reason
1	Current Ratio	Current assets	Current liabilities	1.11	1.14	-2.75%	
2	Debt-equity ratio (no of times)	Debt (LTB + STB)	Net worth	0.42	0.50	-14.73%	Due to decrease in debt.
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	3.71	0.87	324.59%	Decrease in Principle Repayment
4	Return on equity ratio	Profit after tax - pref dividend (if any)	Average shareholder's funds (Total equity)	0.00	0.01	-63.59%	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	0.01	72.74%	Due to decrease in profit.
10	Return on Capital employed	Earnings before interest and tax	Net worth + debt(STB+LTB) - Intangible assets	0.03	0.03	-15.50%	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)

(Sri Anand Kumar Singh)

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 2023

(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 mortgage 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 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 2023

(Amount in ₹ Hundred)

- 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 activities 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.



Place: Patna
Dated, 4th September, 2023



For & on Behalf of the Board

(Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038