

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 2024

(Amount in ₹ Hundred)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Capital	2	59,990.00	53,940.00
(b) Reserves and Surplus	3	5,21,455.32	3,93,046.88
(3) Non-current liabilities			
(a) Long-term borrowings	4	-	-
(b) Other Long-term Liabilities	5	6,720.00	6,720.00
(4) Current Liabilities			
(a) Short-term borrowings	6	3,56,755.04	1,72,488.49
(b) Trade payables	7	74,965.10	88,798.70
(c) Other current liabilities	8	30,30,599.56	31,85,779.59
(d) Short-term provisions	9	33,656.30	-
TOTAL		40,84,141.32	39,00,773.66

II. ASSETS

(1) Non-current assets

(a) Property, Plant & Equipment and Intangible Assets	10		
(i) Property, Plant & Equipment		42,977.28	20,894.64
(ii) Intangible Assets		-	-
(iii) Capital Work In Progress		-	-
(iv) Intangible Assets under development		-	-
(b) Non-current investments	11	6,725.45	1,481.48
(b) Deferred Tax Assets (Net)	12	-	11,552.00
(d) Long-term loans and advances	13	24,819.72	-
(e) Other non-current assets	14	34,860.93	54,563.45

(2) Current assets

(a) Current investments	15	-	-
(b) Inventories	16	32,82,467.73	30,93,595.97
(c) Trade receivables	17	73,507.99	1,13,435.55
(d) Cash and cash equivalents	18	21,251.08	75,011.32
(e) Short-term loans and advances	19	5,97,531.14	5,30,239.24
(f) Other current assets	20	-	-

TOTAL **40,84,141.32** **39,00,773.66**

Material Accounting Policies

In terms of our report of even date.



Place: Patna
Dated, 4th September, 2024

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

(CA. A. Baid)
Partner

Membership No. 408360

For & on Behalf of the Board

(Jitendra Kumar Singh)
Managing Director-01567970

(Amrendra Kumar Sinha)
Director-01974038



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 2024

(Amount in ₹ Hundred)

Particular:	As at 31st March, 2024	As at 31st March, 2023
-------------	------------------------	------------------------

Note No. - 2:Share Capital

AUTHORISED SHARE CAPITAL	1,50,000.00	1,50,000.00
150,000 Equity Shares of ₹ 100 each (P.Y. 1,50,000 Equity Share ₹100 each)		
ISSUED, SUBSCRIBED & PAID UP CAPITAL	59,990.00	53,940.00
59,990 Equity Shares of ₹ 100 each fully paid up in cash (P.Y. 53940 Equity Share ₹100 each)	59,990.00	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	25770	23320
Amrendra Kumar Sinha	26870	23870
Prabhat Kumar Singh	7350	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	6050	-
Equity Shares at the end of the year	59990	53940

2.3 The Details of Shareholding of Promoters

Shares held by promoters at the end of the year As at 31st March, 2024					
Promoter Name	Class of shares	No. of shares	% of total shares	% of total shares	% Change during the year
Jitendra Kumar Singh	Equity Shares	25770		43%	11%
Amrendra Kumar Sinha	Equity Shares	26870		45%	13%
Prabhat Kumar Singh	Equity Shares	7350		12%	9%
Total		59990	0%	100%	100%
Shares held by promoters at the beginning of the year As at 31st March, 2023					
Promoter Name	Class of shares	No. of shares	% of total 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	0%	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, 2024

Particulars	As at 31st March 2024	As at 31st March 2024	As at 31st March 2023
a. Aggregate number of share allotted as fully paid up pursuant to contract without payment being received in cash	0	0	0
b. Aggregate number of share allotted as fully paid bonus shares	0	0	0
c. Aggregate number of share allotted as fully paid on right issue	0	0	0
d. Aggregate number of shares bought back	0	0	0

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 2024

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2024	As at 31st March, 2023
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	44,085.14	-
(c) Other Reserve		
Opening Balance	-	-
Addition During the Year	-	-
(d) Surplus (Balance in Statement of Profit & Loss)		
Opening Balance	3,93,046.88	3,91,359.26
Addition During the Year	84,323.30	1,687.62
	4,77,370.18	3,93,046.88
Less :		
Dividend	-	-
Bonus Shares	-	-
Transfer	-	-
	5,21,455.32	3,93,046.88

Note No. - 4:Long - Term Borrowings

Secured

Unsecured

Note No. - 5:Other Long - Term Liabilities

(a) Security Deposits

6,720.00

6,720.00

Note No. -6:Short - Term Borrowing

Secured

(a) Working Capital Loans From Banks

3,16,779.60

1,37,898.21

(b) Current Maturities of long term borrowings

32,861.65

8,471.36

Unsecured

(a) Loan from Directors and their Relatives

7,113.80

26,118.92

3,56,755.04

1,72,488.49

6.1 Secured Current Maturities of long term borrowings constitutes Vehicle loans taken from State Bank of India ₹ 5,800.40 (Previous Year ₹ 8,471.36) and from Union Bank of India ₹ 27,061.24 (Previous Year Nil) against hypothecation of Vehicles. In absence of repayment schedules provided by the respective Banks, the entire outstanding has been classified under Short Term Borrowing.

6.2 Working Capital Loans From Banks includes ₹ 1,20,201.36 from Punjab National Bank, Punaichak, Patna as Overdraft Facility which is secured by way of mortgage of immovable properties (P.Y. - ₹ 1,37,898.21) and ₹ 1,96,578.24 from State Bank of India, Govind Mitra Road Branch Patna (P.Y. - ₹ Nil) as Cash Credits which is secured against Registered Mortgage of immovable properties in the nature of the sanctioned projects and Hypothecation of moveable assest/stock/w-i-p and cash flows/receivables of the sanctioned projects and personal guarantee of all directors.

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 2024

(Amount in ₹ Hundred)

Particulars:	As at 31st March, 2024	As at 31st March, 2023
--------------	---------------------------	---------------------------

Note No. - 7 :Trade Payables

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

74,965.10	88,798.70
74,965.10	88,798.70

- 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

1,19,559.90	98,278.16
7,691.54	9,332.19
28,34,846.22	30,60,167.33
68,501.90	18,001.91
30,30,599.56	31,85,779.59

Note No. - 9 :Short - Term Provisions

- (a) Provision for Income Tax

33,656.30	-
33,656.30	-



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, Khatib Bhatwan 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 2024

Note No. - 10

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK			DEPRECIATION				NET BLOCK	
			Original Cost	Addition	Sale / Scrap / Adjustment	Total As on 31.03.2024	up to 31.03.2023	During the Year	Sale / Scrap / Adjustment	As at 31.03.2024	Total As on 31.03.2024
	Property, Plant & Equipment										
1	Land	0.00%	-	-	-	-	-	-	-	-	-
2	Buildings	0.00%	-	-	-	-	-	-	-	-	-
3	Plant & Equipments	0.00%	65,415.38	-	-	65,415.38	54,183.89	2,417.30	-	8,814.19	11,231.49
4	Furniture & Fixtures	0.00%	2,827.61	-	-	2,827.61	2,564.00	51.50	-	212.11	263.61
5	Office Equipments (General)	0.00%	3,260.36	-	-	3,260.36	2,852.69	139.19	-	268.48	407.67
6	Office Equipments (Computer)	0.00%	5,190.99	-	-	5,190.99	4,931.42	-	-	259.57	259.57
7	Vehicle	0.00%	53,212.59	33,090.49	-	86,303.08	44,480.29	8,399.86	-	33,422.93	8,732.30
	Leased Assets										
1	Plant & Equipments	0.00%									
2	Others	0.00%									
	Current Year's Figures		1,29,906.93	33,090.49	-	1,62,997.42	1,09,012.29	11,007.85	-	42,977.28	20,894.64
	Previous Year's Figures		1,29,906.93	-	-	1,29,906.93	1,01,533.79	7,478.50	-	20,894.64	28,373.14
8	Intangible Assets		-	-	-	-	-	-	-	-	-
9	Capital Work-in-Progress		-	-	-	-	-	-	-	-	-
10	Intangible Assets under development		-	-	-	-	-	-	-	-	-

10.1 Non-Depreciable Assets constitute the types of assets where useful life as specified under schedule II of The Companies Act, 2013 is over as on 01/04/2023 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 31.03.2024	up to 31.03.2023	During The Year	Sale / Scrap / Adjustment	Total As on 31.03.2024	As at 31.03.2024
(i)	Depreciable		1,20,695.08	33,090.49	-	1,53,785.57	1,00,261.07	11,007.85	-	1,11,268.92	42,516.65
(ii)	Non- Depreciable		9,211.85	-	-	9,211.85	8,751.22	-	-	8,751.22	460.63
	Total		1,29,906.93	33,090.49	-	1,62,997.42	1,09,012.29	11,007.85	-	1,20,020.14	42,977.28

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 Bhiawan Lane, North Sri Krishna Puri, Patna -800013

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

(Amount in ₹ Hundred)

Particulars	As at 31st March, 2024	As at 31st March, 2023
-------------	------------------------	------------------------

Note No. - 11 :Non-Current Investments

(a) Investment in Jointly Controlled Entity	1,478.24	1,481.48
(b) Investment in LLP	5,247.21	-
	6,725.45	1,481.48

11.1 Investment in Jointly Controlled Entity constitutes amount of Investment made by the Company during the year ended 31st March 2024 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	2023-24	2022-23
1	Share in Investment in Joint Venture & LLP	50%	50%
2	Share in each contingent liabilities incurred jointly	50%	50%
3	Share in the capital commitment of joint venture	50%	50%
4	Nature of business activity of the entity	Construction	Construction
5	Investment in Joint Venture & LLP as at year end	1478.24	1481.48
6	Name and country of incorporation or residence	Indian	Indian

11.2 Investment in LLP constitutes amount of Investment made of Rs. 5,247.21 by the Company during the year ended 31st March 2024 in a Limited Liability Partnership where the Company has entered into a LLP to form an entity "Apna Awas Shiv Narayan LLP". Other information is this regard are:-

Srl.	Particulars	2023-24	2022-23
1	Share in Investment in LLP	50%	50%
2	Share in each contingent liabilities incurred jointly	50%	50%
3	Share in the capital commitment of LLP	50%	50%
4	Nature of business activity of the entity	Construction	Construction
5	Investment in LLP as at year end	5247.21	1481.48
6	Name and country of incorporation or residence	Indian	Indian

Note No. - 12 :Deferred Tax Assets

(a) Deferred Tax Assets	6,372.89	6,313.78
- Related to Property, Plant & Equipment	9,470.50	5,238.22
- Related to disallowance under the Income tax Act 1961	15,843.39	11,552.00

12.1 As there is no reasonable certainty regarding realization of Deferred Tax Asset in future, the same has not been considered in these accounts from the current year.

Note No. - 13 :Long - Term Loans and Advances

(a) Payments under Appeal/Protest	24,819.72	-
-----------------------------------	-----------	---

Note No. - 14 :Other Non-current Assets

(a) Security Deposits	21,775.00	21,775.00
(i) Secured, Considered good	-	-
(ii) Unsecured, Considered good	-	-
(iii) Doubtful	-	-
(b) Trade Receivables	-	-
(i) Secured, Considered good	-	-
(ii) Unsecured, Considered good	-	-
(iii) Considered Doubtful	35,993.08	20,813.03
Less: Provision for Bad & Doubtful Debts	(35,993.08)	(20,813.03)
(c) Others	7,967.33	7,524.44
(i) Secured, Considered good	-	-
(ii) Unsecured, Considered good	-	-
(d) MAT/Income Tax Refundable	5,118.60	25,264.01
	34,860.93	54,563.45

14.1 Other Secured Non-current Assets constitutes ₹ 7,967.33 (P.Y. - ₹ 7,524.44) given as Bank Guarantee to Bihar Fire Service Department, Patna along with accrued interest thereon.

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 2024

(Amount in ₹ Hundred)

Particular:	As at 31st March, 2024	As at 31st March, 2023
-------------	---------------------------	---------------------------

Note No. - 15 :Current investments

Note No. - 16 :Inventories

(a) Stock of Unsold Units	5,96,350.00	2,50,000.00
(b) Stock of Land	91,372.15	46,750.00
(c) Work-in-Progress	25,94,745.58	27,96,845.97
	32,82,467.73	30,93,595.97

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.

16.4 Carrying amount of Inventories of Work in Progress is valued at cost plus 8% being lesser than Net Realisable Value as at the year end.

Carrying amount of Stock of Unsold Units is valued at Estimated Realisable Value being lesser than or equals to cost.

Carrying amount of Stock of Land is valued at cost being lesser than Net Realisable Value.

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	73,507.99	1,13,435.55
(iii) Considered Doubtful	-	-
	73,507.99	1,13,435.55

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.

Note No. - 18 :Cash and Cash Equivalents

(a) Balance with Banks	15,767.42	35,963.42
(b) Cash in hand	5,483.66	39,047.90
	21,251.08	75,011.32

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

(a) Other Loans and Advances	5,40,699.49	4,96,694.26
(b) Advance to Suppliers	56,831.65	33,544.98
	5,97,531.14	5,30,239.24

Note No. - 20 :Other Current Assets

(a) Others

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)

Managing Director-01567970

(Sri Amrendra Kumar Sinha)

Director-01974038

