INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-2A, ITR-3, ITR-4S (SUGAM), ITR-4 , ITR-5, ITR-6,ITR-7 transmitted electronically with digital signature]

Assessment Year 2015-16

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION

Name			PAN
APNA AWAS CONSTRUCTION PVT LTD			AAECA0832B
Flat/Door/Block No	**Name Of Premises/Building/Village**		**Form No. which has been electronically transmitted** ITR-6
001	SUNDRAM ENCLAVE		
Road/Street/Post Office	**Area/Locality**		
KITAB BHAWAN LANE	NORTH S. K. PURI		**Status** Pvt Company
Town/City/District	**State**	**Pin**	**Aadhaar Number**
PATNA	BIHAR	800001	

Designation of AO(Ward/Circle) DCIT/ACIT CENTRAL CIRCLE 2, PATNA — Original or Revised: ORIGINAL

E-filing Acknowledgement Number: **876100541311015** — Date(DD/MM/YYYY): **31-10-2015**

COMPUTATION OF INCOME AND TAX THEREON

1	Gross total income				1	5187164
2	Deductions under Chapter-VI-A				2	0
3	Total Income				3	5187160
3a	Current Year loss, if any				3a	0
4	Net tax payable				4	1602832
5	Interest payable				5	113973
6	Total tax and interest payable				6	1716805
7	Taxes Paid	a Advance Tax	7a	0		
		b TDS	7b	583288		
		c TCS	7c	0		
		d Self Assessment Tax	7d	1200000		
		e Total Taxes Paid (7a+7b+7c +7d)			7e	1783288
8	Tax Payable (6-7e)				8	0
9	Refund (7e-6)				9	66480
10	Exempt Income	Agriculture			10	
		Others				

This return has been digitally signed by JITENDRA KUMAR SINGH in the capacity of MANAGING DIRECTOR

having PAN AMWPS1556P from IP Address 103.49.49.49 on 31-10-2015 at PATNA

Dsc Sl No & issuer 1260326CN=e-Mudhra Sub CA for Class 2 Individual 2014, OU=Certifying Authority, O=eMudhra Consumer Services Limited, C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Code :- 0064

Name :	**M/s APNA AWAS CONSTRUCTION PVT LTD**		
Address(O) :	**001, SUNDRAM ENCLAVE, KITAB BHAWAN LANE, NORTH S. K. PURI, PATNA, BIHAR-800001, Phone No :2570419, EMail Id :aaepl.rnc@gmail.com**		
Mobile No. :	**9835030164**		
Permanent Account No :	**AAECA0832B**	Date of Incorporation :	**23/04/2001**
Status :	**Private Limited**	Resident Status	**Resident**
Previous year :	**2014-2015**	Assessment Year :	**2015-2016**
Ward/Circle :	**DCIT/ACIT CENTRAL CIRCLE 2, PATNA**	Return :	**ORIGINAL**
Nature of Business or Profession	Builders - 401 (CONSTRUCTION COMPANY)		

Name of the Bank	IFSC Code	Address of Bank Branch	Type of Account	Account Number	ECS(Y/N)
PUNJAB NATIONAL BANK	PUNB0296800	RT BHAWAN, PUNAICHAK PATNA	Current	2968002100005074	Yes

Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from House Property	**0**	**0**
Income From Business or Profession	**5187164**	**5187164**
Income from Capital Gains	**0**	**0**
Income from Other Sources	**0**	**0**
Gross Total Income		**5187164**
Less : Deduction under Chapter VIA		**0**
Total Income		**5187164**
Rounding off u/s 288A		**5187160**
Income Taxable at Normal Rate	5187160	
Income Taxable at Special Rate	0	

TAX CALCULATION

		MAT Prov	Normal Prov	
Tax at Normal Rates		1556148		
Total Tax as per other provisions of the IT Act			1556148	
Tax payable u/s 115JB		893233		
Add : Surcharge(if applicable)		0	0	
Total		**893233**	**1556148**	
Add : Education Cess		17865	31123	
Add : Secondary & Higher Education Cess		8932	15561	
Total		**920030**	**1602832**	
Higher of the above two				**1602832**
Less : TDS/TCS				583288
Assessed Tax				**1019544**
Add : Interest				**113973**
u/s 234B 61170[6M]+1322[1M]+0[0M]	62492			
u/s 234C (4587+13761+22938+10195)	51481			
Less : Tax Deposited u/s 140A				1200000
Amount Refundable				**66480**
Amount Refundable Rounded Off u/s 288 B	**66480**			

COMPREHENSIVE DETAIL

Income from Business & Profession Details

5187164

BUS-1

Net Profit As Per P&L A/c		4828284	
Add:Items Inadmissible/for Separate Consideration		443648	
Amounts disallowable under section 37	155690		
Depreciation Separately Considered	179666		
Amounts disallowable under section 40	108292		
Sub Total		5271932	
Less:Items Admissible/for Separate Consideration		84768	
Depreciation Allowed as Per IT Act	84768		
Income From BUS-1		5187164	
Total of Business & Profession			**5187164**

Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Amount Paid	TDS Amount	Allow. Amt.
BIHAR POLICE BUILDING CONSTRUCTION CORPORATION DIVISION PATNA	PTNB00482G	194C	67523	1351	1351
STATE BANK OF INDIA	RCHS00516F	194C	140130	14013	14013
Total			**207653**	**15364**	**15364**
BANK OF INDIA	PTNB00203A	194A	84400	8440	8440
PUNJAB NATIONAL BANK ,PUNAI CHAK BRANCH	PTNP00251G	194A	23600	2360	2360
Total			**108000**	**10800**	**10800**
INDUSIND BANK LTD	MUMI06277F	194I	1344000	134400	134400
STATE BANK OF INDIA	RCHS00516F	194I	1541425	154143	154143
Total			**2885425**	**288543**	**288543**
DIPANSHU PROMOTER AND BUILDER PRIVATE LIMITED	AACCD0113E	194IA	4000000	40000	40000
MOHAMMAD SAYED AHMAD	AAUPA9806C	194IA	6355000	63550	63550
RAJAN KUMAR GUPTA	ACUPG7691M	194IA	11002000	110020	110020
RANI	AUEPR6609Q	194IA	5501038	55011	55011
Total			**26858038**	**268581**	**268581**

Details : Tax Deposited u/s 140A

Bank and Branch	BSR Code	Dated	ChallanNo.	Amount
	0004329	30/09/2015	30293	100000
	0004329	30/09/2015	30112	100000
	0013283	30/09/2015	27240	100000
	0013283	30/09/2015	24695	100000
	0013283	30/09/2015	26736	100000
	0013283	30/09/2015	27374	100000
	0004329	30/09/2015	30347	100000
	0004329	30/09/2015	30434	100000
	0004329	30/09/2015	29949	100000
	0013283	01/10/2015	00110	100000
	0004329	01/10/2015	00168	100000
	0004329	30/09/2015	30038	100000

Interest Calculation Detail

234B		
(1019500-0) x 6(M) x 1% =	61170	
(1019500-887349) x 1(M) x 1% =	1322	
		62492
234C		
((1019544 x 15%) - 0) x 3(M) x 1% =	4587	
((1019544 x 45%) - 0) x 3(M) x 1% =	13761	
((1019544 x 75%) - 0) x 3(M) x 1% =	22938	

((1019544 x 100%) - 0) x 1(M) x 1% =	10195	**51481**
Total Interest		**113973**

Return Filing Due Date :	**30/09/2015**	**Return Filing Section :**	**139**
Due Date Extended upto :	**31/10/2015**	**Notification No :**	**225/207/2015/ITA.II**
Interest Calculated Upto :	31/10/2015		

APNA AWAS CONSTRUCTION PVT LTD
Depreciation Chart For Assessment Year '2015-2016'

Business Name :BUS-1

S.No.	Description /Block of Assets	Rate	Opening WDV	Additions		Deductions		Normal Dep.	Additional Dep.	Total Dep.	Closing WDV
				180 days or more	Less than 180 days	180 days or more	Less than 180 days				
1	Furniture and fittings 10% - Furniture and fittings	10.00 %	179574.00	16500.00	29700.00	0.00	0.00	21092.00	0.00	21092.00	204682.00
2	Machinery and plant 15% - Machinery and plant	15.00 %	408568.00	1650.00	5400.00	0.00	0.00	61938.00	0.00	61938.00	353680.00
3	Machinery and plant 60% - Machinery and plant	60.00 %	2897.00	0.00	0.00	0.00	0.00	1738.00	0.00	1738.00	1159.00
Total			591039.00	18150.00	35100.00	0.00	0.00	84768.00	0.00	84768.00	559521.00

Details of Bank Accounts :
No of Bank Account :- 1

S.No.	IFS Code	Name & Branch	Account No.	Type
1	PUNB0296800	PUNJAB NATIONAL BANK-RT BHAWAN, PUNAICHAK PATNA	2968002100005074	Current

N. R. Baid & Co.
Chartered Accountants
213, 2nd Floor, Ashiana Towers,
Exhibition Road, Patna - 800 001
Tel. : 0612-2320716, Mob.: 9334257406, 8540057213

INDEPENDENT AUDITORS' REPORT

To

The Members of APNA AWAS CONSTRUCTION PRIVATE LIMITED

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Apna Awas Construction Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2015, the Statement of Profit and Loss and Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE STANDALONE FINANCIAL

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 and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the company in accordance with the accounting principles generally accepted in India, including the Accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of 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; 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. 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.

N. R. Baid & Co. PATNA Chartered Accountants

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the 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, subject to our disclaimer given above regarding non- compliance of SA 505 - External evidence.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 31 March 2015 and its Profit and its cash flows for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Companies (Auditor's Report) Order 2015 ('the order') issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure**, a statement on the matters specified in para 3 & 4 of the said Order, to the extent applicable.

Further to our comments in the aforesaid annexure, 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 purpose of our audit, except for Service Tax Returns which were not made available to us for our verification with the Books due to which we were unable to check and reconcile value of services rendered, Tax Liability, CENVAT availed and utilized and Taxes paid.

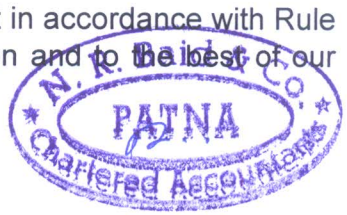
(b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

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

(d) in our opinion, the aforesaid standalone Financial Statements, comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014;

(e) on the basis of the written representations received from the directors as on 31st March 2015 taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March 2015 from being appointed as a director in terms of Section 164(2) of the Act; and

(f) 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 has disclosed the impact of pending litigations on its financial position in the financial statements - Refer Note 33 of the financial statements;

(ii) 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.

(iii) the requirement to transfer amounts to the Investor Education and Protection Fund was not applicable to the company during the year under review.

Place: Patna
For N. R. BAID & Co.
Chartered Accountants
(Firm's Registration No. 002104C)

ABHIJEET BAID
Partner
(Membership No. 408360)
Date : 01/09/2015

N. R. Baid & Co. PATNA Chartered Accountants

ANNEXURE TO THE INDEPENDENT AUDITORS' REPORT *TO THE MEMBERS OF THE COMPANY ON THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 ST MARCH 2015*

THE ANNEXURE REFERRED TO IN PARAGRAPH 1 UNDER 'REPORT ON THER LEGAL & REGULATORY REQUIREMENTS' SECTION OF OUR REPORT OF EVEN DATE, WE REPORT THAT:-

In our opinion,

(i) In respect of its fixed assets:

(a) The Company is under the process of maintaining proper records showing full particulars, including quantitative details and situation of the fixed assets.

(b) Some of the fixed assets were physically verified during the year by the Management in accordance with a programme of verification, which in our opinion provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us no material discrepancies were noticed on such verification.

(ii) In respect of its inventories:

(a) As explained to us, the Company has semi- finished and unfinished flats (immovable property) in hand. The construction materials at site are treated as consumed and are added in the value of work in progress. Therefore, there is no requirement of physical verification of inventory.

(b) Since there is no requirement of Physical verification of inventory, this clause is not applicable to

(c) Maintenance of records of Inventory is not applicable to the company.

(iii) The Company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the Register maintained under Section 189 of the Companies Act, 2013.

(iv) In our opinion and according to the information and explanations given to us, having regard to the explanations that 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 goods. During the year, the Company did not have transactions in respect of sale of services. During the course of our audit we have not observed any major weaknesses in such internal control system.

(v) According to information and explanations given to us, the Company has not accepted any deposits from public during the year. In respect of unclaimed deposits, the Company has complied with the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules made thereunder.



(vi) No cost records are required to be maintained by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014 read with Companies (Cost Records and Audit) Amendment Rules, 2014 prescribed by the Central Government under Section 148 of the Companies Act, 2013 therefore, this clause is not applicable to this Company.

(vii) According to the information and explanations given to us in respect of statutory dues:

(a) The Company is not regular in depositing undisputed statutory dues, including Provident Fund, Income-tax, Service Tax, ESI, Sales Tax, Value added tax, cess and any other material statutory dues with the appropriate authorities. We are informed that the provisions of Wealth Tax, Duty of customs, Duty of excise etc are not applicable to the Company. There were no undisputed statutory dues in arrears as at 31st March, 2015 for a period of more than six months from the date they became payable,except for the following.

Sl. No.	Statute	Amount	Pending Since	Remarks
1	PF	341875	Long	Deposited after March 2015
2	ESI	84760	Long	Deposited after March 2015
3	Service Tax	Unascertainable	More than six months	Pending
4	Professional Tax	7500	Six months	Pending

(b) Details of dues of Income-tax, Sales Tax, Wealth Tax, Service Tax, Customs duty, Excise duty, Value added tax and Cess, etc. which have not been deposited as on March 31, 2015 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 dispute is Pending
NIL					

(c) There are no required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 1956 (1 of 1956) and rules made thereunder.

(viii) The Company does not have accumulated losses at the end of the financial year and has not incurred any cash losses of in the current financial year and no cash losses in the previous year.

(ix) The Company has not taken any borrowings from banks, financial institutions or by way of debentures. Accordingly, the provisions of clause 3(ix) of the Order are not applicable to the Company.

(x) According to the information and explanations given to us and the records of the Company examined by us, the Company has not given any guarantees for loans taken by others from banks or financial institutions. Accordingly, the provisions of clause 3(x) of the Order are not applicable to the Company.

(xi) The Company has not taken any term loans during the year. Accordingly the provisions of clause 3(xi) of the Order are not applicable to the Company.

(xii) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

Place: Patna
For N. R. BAID & Co.
Chartered Accountants
(Firm's Registration No. 002104C)



ABHIJEET BAID
Partner
(Membership No. 408360)
Date : 01/09/2015

APNA AWAS CONSTRUNCTION PVT. LTD.

Working Details

Financial Year - 2015-16

	Patna	Ranchi	Current Year	Previous Year
Unsecured Loan				
Gyaneshwar Pandey (Patna)	500,000.00	-	500,000.00	500,000.00
	500,000.00	**-**	**500,000.00**	**500,000.00**
Security Deposit Received				
Security Deposit-Rent	672,000.00	-	672,000.00	672,000.00
	672,000.00	**-**	**672,000.00**	**672,000.00**
Sundry Creditors				
Sundry Creditors	18,953,465.96	1,669,610.00	20,623,075.96	9,444,635.11
Advance to Suppliers	(1,223,500.00)	(525,000.00)	(1,748,500.00)	(933,285.00)
	17,729,965.96	**1,144,610.00**	**18,874,575.96**	**8,511,350.11**
Expenses Payable	Patna	Ranchi		
Director Remuneration Payable				
AK Sinha	2,308,000.00	-	2,308,000.00	1,840,000.00
JK Singh	1,578,000.00	(610,000.00)	968,000.00	1,408,000.00
PK Singh	3,139,200.00	-	3,139,200.00	2,329,000.00
Project Expenses Payable	10,105,955.00	22,190,070.00	32,296,025.00	-
Salary Payable	116,155.00	115,374.00	231,529.00	271,595.00
	17,247,310.00	**21,695,444.00**	**38,942,754.00**	**5,848,595.00**
Duties & Taxes Payable				
Service Tax Payable	1,778,911.00	2,792,293.00	4,571,204.00	-
TDS Payable	258,700.00	19,753.00	278,453.00	257,123.00
EPF Payable	29,721.00	12,997.00	42,718.00	341,877.00
ESI Payable	17,333.00	9,503.00	26,836.00	154,725.00
	2,084,665.00	**2,834,546.00**	**4,919,211.00**	**753,725.00**
Booking Advance				
Abhinav	-		-	2,670,660.00
Akarti Heights	-		-	12,002,000.00
Devashram	27,442,207.00		27,442,207.00	18,172,956.00
Inderdev Niwas	11,468,240.00		11,468,240.00	-
Indra Prabha	200,000.00		200,000.00	200,000.00
Kosmos	3,380,000.00		3,380,000.00	3,380,000.00
Mahendra Bhawan	4,000,000.00		4,000,000.00	3,000,000.00
Mohan Residency	8,772,035.00		8,772,035.00	-
Nagendra Niwas	2,051,000.00		2,051,000.00	1,651,000.00
Rajendar Residency	11,300,281.00		11,300,281.00	3,399,281.00
Rajkamal	2,901,000.00		2,901,000.00	-
Rampari	699,969.00		699,969.00	499,969.00
Ramsudha	10,730,000.00		10,730,000.00	4,922,000.00
Sahay Sadan-Mithapur	1,280,000.00		1,280,000.00	-
Shanti Kunj	8,326,000.00		8,326,000.00	5,771,000.00
Shanti Niwas	7,135,000.00		7,135,000.00	4,285,000.00
Shivlok	19,119,890.00		19,119,890.00	10,658,890.00
Sharma Niwas	6,300,000.00		6,300,000.00	4,300,000.00
Urbon Court	1,950,000.00		1,950,000.00	700,000.00
Veena Enclave	20,118,065.00		20,118,065.00	6,517,000.00
Yogmaya Niketan	-		-	15,067,292.00
Ganpat Palace	-	-	-	110,240,529.00
Gurusaran Palace	-	56,777,715.00	56,777,715.00	49,608,723.00
Booking Receipt -Patna		600,000.00	600,000.00	-
Customers Advance (Service Tax-2015-16)	(2,988,700.00)		(2,988,700.00)	-
Other Booking Advance:				-
Alka Singh	-		-	500,000.00
Booking Adv	-		-	-
New Costomer	-		-	998,582.00
New Costomer-1	-		-	500,000.00
Nikhil Kumar Sinha-Singhesar Palace	1,031,953.00	(300,000.00)	731,953.00	3,389,000.00
Sanjay Kumar Singh-Yogmaya	-		-	2,020,000.00
Vidyapati Bhawan	500,000.00		500,000.00	500,000.00
	145,716,940.00	**57,077,715.00**	**202,794,655.00**	**264,953,882.00**

APNA AWAS CONSTRUCTION PVT. LTD.

DIRECTOR

APNA AWAS CONSTRUCTION PVT. LTD.

MANAGING DIRECTOR

APNA AWAS CONSTRUNCTION PVT. LTD.

Working Details

Financial Year - 2015-16

Loan & Advances				
Receivable from Bihar Police Building	-	-	-	51,340.22
Payment to Lan Owner Advance	18,611,000.00	8,552,500.00	27,163,500.00	28,623,500.00
Pankaj Kr Singh (Salary Advance)	-	(70,000.00)	(70,000.00)	700,000.00
Rent Receivable from SBI		126,112.00	126,112.00	126,167.00
Branch Balance	(35,623,241.90)	35,623,241.90	-	-
Interest Receivable from FD with PNB	14,447.00		14,447.00	-
	(16,997,794.90)	**44,231,853.90**	**27,234,059.00**	**29,501,007.22**
Advance Tax & TDS	820,753.00	228,156.00	1,048,909.00	-
Incme Tax Refundable-14-15	66,480.00	-	66,480.00	
	887,233.00	**228,156.00**	**1,115,389.00**	**-**
Sale of Flats	62,316,000.00	147,906,831.00	210,222,831.00	40,005,500.00
Contract Work	-	-	-	2,067,523.00
Extra Work	1,352,658.78	807,548.00	2,160,206.78	1,029,813.00
	63,668,658.78	**148,714,379.00**	**212,383,037.78**	**43,102,836.00**
OTHER INCOME				
Interest Income	51,118.00	-	51,118.00	108,000.00
Discount Received	-	5,281.00	5,281.00	1,799,012.00
Rent Received	1,344,000.00	1,681,490.00	3,025,490.00	3,025,555.00
	1,395,118.00	**1,686,771.00**	**3,081,889.00**	**4,932,567.00**
EXPENSES				
Salary & Wages	1,619,515.00	2,677,370.00	4,296,885.00	3,879,345.00
Supervision Salary	-	-	-	311,850.00
HRA to Staff	451,968.00	-	451,968.00	321,082.00
Conveyance	221,471.00	-	221,471.00	176,502.00
Director Remuneration	3,600,000.00	-	3,600,000.00	3,600,000.00
Contribution to EPF	191,721.00	89,887.00	281,608.00	218,562.00
Contribution to ESI	79,510.00	99,121.00	178,631.00	106,111.00
Statutory Audit Fee	18,500.00	-	18,500.00	18,500.00
Tax Audit Fee	18,500.00	-	18,500.00	18,500.00
Secretrial Audit Fee	-	-	-	-
Rent Paid	945,000.00	150,000.00	1,095,000.00	907,300.00
Labour Welfare Cess	-	459,957.00	459,957.00	250,000.00
Brokerage & Commission	-	30,000.00	30,000.00	345,000.00
Vat Paid	-	-	-	74,580.00
Office Repair & Maintenance	458,500.00	-	458,500.00	241,406.00
Telephone Charges	195,167.16	22,980.00	218,147.16	266,244.00
Electricty Expenses	122,335.00	14,650.00	136,985.00	20,758.00
Security Service Charges	-	-	-	1,483,847.00
Service Tax	-	-	-	1,316,193.00
Others Expenses	690,775.75	932,036.30	1,622,812.05	1,954,280.88
	8,612,962.91	**4,476,001.30**	**13,088,964.21**	**15,510,060.88**

Other Expenses	Patna	Ranchi		
DCCT Special Circle, Ranchi		-	-	60,000.00
Bank Charges & Commission	77,472.90	3,522.30	80,995.20	44,786.38
Miscellaneous Expenses	4,800.00	97,103.00	101,903.00	25,651.00
Insurance	-	1,363.00	1,363.00	5,335.00
Sundry Balance W/off	-	(2,868.00)	(2,868.00)	8,556.00
Lease Registration Charges	-	-	-	100,350.00
Office Maintanance	217,675.00	174,331.00	392,006.00	76,261.00
Printing & Stationery	48,760.00	23,221.00	71,981.00	39,623.00
Postage & Telegram	-	7,074.00	7,074.00	1,940.00
Filing Fees/Charges	-	-	-	92,175.00
Legal & Professional Fee	70,971.00	-	70,971.00	61,599.00
Late Filing Fee	-	-	-	25,259.00
Donation & Subscription	-	-	-	44,106.00
Stipend	-	-	-	290,870.00
Staff Welfare	-	-	-	32,015.00
Travelling & Conveynace Expense	85,884.00	330,000.00	415,884.00	788,305.00
Excess Provision W/off	9,835.00	-	9,835.00	-
Interest on Income Tax	113,973.00	-	113,973.00	155,690.00
TDS Penalty/TDS Interest	61,404.00	-	61,404.00	2,790.00
ISO Certification Charges	-	10,000.00	10,000.00	-
Round off	0.85	(10.00)	(9.15)	(0.50)
Muncipality Charges	-	269,878.00	269,878.00	-
Hotel Expenses	-	8,772.00	8,772.00	-
Festival Celebration Exp	-	-	-	57,480.00
Carpenter Charges	-	9,650.00	9,650.00	-
Director Refresment	-	-	-	41,490.00
	690,775.75	**932,036.30**	**1,622,812.05**	**1,954,280.88**

APNA AWAS CONSTRUCTION PVT. LTD.

DIRECTOR

APNA AWAS CONSTRUCTION PVT. LTD.

MANAGING DIRECTOR

APNA AWAS CONSTRUNCTION PVT. LTD.

Working Details

Financial Year - 2015-16

Refundable to Customer Advance				
Anju Agarwal	450,000.00	-	450,000.00	950,000.00
Deep Sikha Sinha	250,000.00	-	250,000.00	500,000.00
Geet Agarwal-Abhinav	1,650,000.00	-	1,650,000.00	150,000.00
Dhrub Kumar	840,000.00	-	840,000.00	2,340,000.00
Mithlesh Kr Agarwal	400,000.00	-	400,000.00	900,000.00
Rajesh Kumar Singh	700,000.00	-	700,000.00	700,000.00
Alka Singh	50,000.00	-	50,000.00	-
Dilip Singh (Dhanbad)	-	500,000.00	500,000.00	-
Amrendra Pati Tripathy-Mohan	50,000.00	-	50,000.00	-
Ashish Kumar-Akrity Heights	1,550,000.00	-	1,550,000.00	-
Ranu Rajit Sahay	100,000.00	-	100,000.00	-
	6,040,000.00	**500,000.00**	**6,540,000.00**	**5,540,000.00**
Provision of Income Tax	3,012,000.00	-	3,012,000.00	1,009,712.00
	3,012,000.00	**-**	**3,012,000.00**	**1,009,712.00**
Security Deposit				
Security Deposit Vidyapati Bhawan-PNB	-	-	-	360,279.00
Security Deposit to LandLord (Abhinav)	1,500,000.00	-	1,500,000.00	-
	1,500,000.00	**-**	**1,500,000.00**	**360,279.00**
STOCK IN TRADE (Abhinav-Bank)	4,000,000.00	-	4,000,000.00	8,000,000.00
STOCK IN TRADE (GP-C204/205)	-	2,800,000.00	2,800,000.00	
STOCK IN TRADE (GP-C603)	-	3,200,000.00	3,200,000.00	
Land (Pachi Devi-KOSMOS)	2,550,000.00	-	2,550,000.00	-
Land (Ratan Roy-KOSMOS)	2,125,000.00	-	2,125,000.00	-
	8,675,000.00	**6,000,000.00**	**14,675,000.00**	**8,000,000.00**
PROJECT AND CONSTRUCTION EXPENSI	Patna	Ranch	WIP	WIP
Ganpat Palace	-	50,857,555.86	-	78,718,166.00
Ganpat Palace Phase-ii	-	-	452,482.00	452,482.00
Gurusaran Palace	-	-	45,648,099.00	45,648,099.00
Akrity Heights	12,589,312.00	-	-	14,400,000.00
Children Park	144,200.00	-	144,200.00	-
Devashram	10,011,329.00	-	23,417,329.00	13,406,000.00
Devki Brij	2,186,876.00	-	2,186,876.00	-
GD Mishra Path	5,345,214.00	-	8,135,214.00	2,790,000.00
Inderdev Niwas	6,111,362.00	-	7,578,362.00	1,467,000.00
Kapil Residncy- Mithapur	236,250.00	-	236,250.00	-
Kosmos	-	-	-	-
Krishna Kunj	4,943,352.00	-	4,943,352.00	-
Mahendra Bhawan	3,667,737.00	-	6,322,737.00	2,655,000.00
Mohan Residency	4,285,455.00	-	8,785,455.00	4,500,000.00
Nagendar Niwas	4,058,162.00	-	5,671,162.00	1,613,000.00
Pani Tanki	102,086.00	-	102,086.00	-
Rajendar Residency	6,560,965.00	-	21,350,965.00	14,790,000.00
Rajkamal	2,223,690.00	-	4,578,690.00	2,355,000.00
Ramsudha	4,431,186.00	-	14,931,186.00	10,500,000.00
Shanti Kunj	3,410,229.00	-	5,803,229.00	2,393,000.00
Shanti Niwas	945,457.00	-	5,633,457.00	4,688,000.00
Sharma Niwas	7,566,598.00	-	17,376,598.00	9,810,000.00
Shivlok	6,276,871.00	-	17,526,871.00	11,250,000.00
Urban Court	4,105,118.00	-	12,055,118.00	7,950,000.00
Veena Enclave	8,003,474.00	-	18,316,474.00	10,313,000.00
Yogmaya Niketan	23,813,573.00	-	-	14,344,253.00
	121,018,496.00	**50,857,555.86**	**231,196,192.00**	**254,043,000.00**
Sundry Debtors				
Abhinav	3,209,053.00	-	3,209,053.00	2,946,154.00
Nandi Vatika	-	-	-	1,820,000.00
Swastik	-	-	-	250,000.00
Akrity Heights	5,971,250.00	-	5,971,250.00	-
Yogmaya	20,644.00	-	20,644.00	-
Ganpat	-	4,175,579.00	4,175,579.00	-
	9,200,947.00	4,175,579.00	13,376,526.00	5,016,154.00
Balances with Bank				
Bank of India, Patna-442121100000068	21,902.85	-	21,902.85	8,634.68
Indusind Bank-200999487794	77,099.04	-	77,099.04	42,533.17
Punjab National Bank, Patna-0025	9,407.95	-	9,407.95	9,407.95
Punjab National Bank, Ranchi-5074	260,848.20	-	260,848.20	545,337.48
Punjab National Bank, Ranchi-64845	-	59,677.12	59,677.12	730,647.40
SBI C/A -34923442916	-	7,518,898.12	7,518,898.12	-
SBI C/A -34303480151	313,264.18	-	313,264.18	13,382.00
	682,522.22	**7,578,575.24**	**8,261,097.46**	**1,349,942.68**
Cash in Hand				
Cash in hand	6,675.00	39,110.00	45,785.00	4,129,631.00
	6,675.00	**39,110.00**	**45,785.00**	**4,129,631.00**

APNA AWAS CONSTRUCTION PVT. LTD.

DIRECTOR

APNA AWAS CONSTRUCTION PVT. LTD.

MANAGING DIRECTOR

APNA AWAS CONSTRUCTION PRIVATE LIMITED

001, Sundram Enclave, Kitab Mahal Lane, North Sri Krishna Puri
Patna -800 013

BALANCE SHEET AS ON 31ST MARCH 2015

(Amount in ₹)

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	53,94,000.00	53,94,000.00
(b) Reserves and Surplus	3	97,17,104.79	64,58,570.83
(2) Share application money		-	-
(3) Non-current liabilities			
(a) Long-term borrowings	4	5,00,000.00	5,00,000.00
(b) Other Long-term Liabilities	5	6,72,000.00	6,72,000.00
(4) Current Liabilities			
(a) Short-term borrowings	6	-	-
(b) Trade payables	7	94,44,635.11	1,00,81,906.20
(c) Other current liabilities	8	27,70,96,202.00	22,04,78,918.00
(d) Short-term provisions	9	10,09,712.00	8,07,092.00
	TOTAL	**30,38,33,653.90**	**24,43,92,487.03**
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets	10		
(i) Tangible assets		4,73,897.00	6,09,103.00
(ii) Capital Work In Progress		-	-
(b) Non-current investments	11	-	-
(b) Deferred Tax Assets	12	26,458.00	(5,582.00)
(d) Long-term loans and advances	13	-	-
(e) Other non-current assets	14	3,60,279.00	26,46,698.00
(2) Current assets			
(a) Current investments	15	-	-
(b) Inventories	16	26,20,43,000.00	18,15,00,000.00
(c) Trade receivables	17	50,16,154.00	1,43,86,730.00
(d) Cash and cash equivalents	18	54,79,573.68	92,59,430.78
(e) Short-term loans and advances	19	3,04,34,292.22	3,59,96,107.25
(f) Other current assets	20	-	-
	TOTAL	**30,38,33,653.90**	**24,43,92,487.03**
Significant Accounting Policies	1		

In terms of our report of even date.

All Notes form Part of the accounts

For N. R. Baid & Co.
Firm Registration No. 002104C
Chartered Accountants

213, 2nd Floor
Ashiana Towers
Exhibition Road
Patna – 800 001

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

Dated, the 01st day of September, 2015

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

N. R. Baid & Co. PATNA Chartered Accountants

APNA AWAS CONSTRUCTION PRIVATE LIMITED

001, Sundram Enclave, Kitab Mahal Lane, North Sri Krishna Puri

Patna -800 013

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2015

(Amount in ₹)

	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	4,31,02,836.00	11,37,72,793.00
II.	Other income	22	49,32,567.00	23,28,382.00
III.	Total Revenue (I+II)		**4,80,35,403.00**	**11,61,01,175.00**
IV.	Expenses:			
	Project Construction Expenses	23	10,80,[illegible],392.16	9,41,61,773.02
	Changes in inventories of finished goods	24	(80,00,000.00)	-
	Work-in-progress and Stock-in-Trade	25	(7,25,43,000.00)	38,64,000.00
	Employees benefits expense	26	95,20,752.00	74,30,571.00
	Finance costs	27	-	-
	Depreciation and amortization expense	10	1,79,666.00	1,03,541.00
	Other expenses	28	59,89,308.88	61,53,740.88
	Total expenses		**4,32,07,119.04**	**11,17,13,625.90**
V.	Profit before exceptional and extraordinary items and tax	(III-IV)	48,28,283.96	43,87,549.10
VI.	Exceptional items	29	-	-
VII.	Profit before extraordinary items and tax	(V-VI)	48,28,283.96	43,87,549.10
VIII.	Extraordinary Items	30	-	-
IX.	Profit before tax	(VII-VIII)	48,28,283.96	43,87,549.10
X	Tax expense: -			
	(1) Current tax	15,93,000.00		13,49,000.00
	(3) Deferred tax	(29,324.00)	15,63,676.00	(3,923.00)
XI	Profit (Loss) for the period from continuing operations	(IX-X)	32,64,607.96	30,42,472.10
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)	32,64,607.96	30,42,472.10
XVI	Earning per equity share: Basic & Diluted	31	60.52	56.40
	Significant Accounting Policies	1		

In terms of our report of even date.

All Notes form Part of the accounts

For N. R. Baid & Co.

Firm Registration No. 002104C

Chartered Accountants

213, 2nd Floor
Ashiana Towers
Exhibition Road
Patna – 800 001

(CA. A. Baid)

Partner

Membership No. 408360

Dated, the 01st day of September, 2015

N. R. Baid & Co. PATNA Chartered Accountants

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

APNA AWAS CONSTRUCTION PRIVATE LIMITED

001, Sundram Enclave, Kitab Mahal Lane, North Sri Krishna Puri
Patna -800 013

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2015

	Particulars	As on 31.03.2015	As on 31.03.2014
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	NET PROFIT BEFORE TAX & EXTRAORDINARY ITEMS	48,28,283.96	43,87,549.10
	Adjustments to reconcile Profit before tax to cash provided by operating activity :		
	Add: Depreciation	1,79,666.00	1,03,541.00
	Assets Discarded	-	-
	Baddebts Written Off	-	-
	Interest Paid	-	-
	Less:Interest Received	1,08,000.00	2,32,423.00
	Profit on Sale of Tangible Assets	-	-
	Effect of exchange difference on translation of Assets & Liabilities	-	-
	Effect of exchange difference on translation of foreign currency of cash and cash equivalents	-	-
	OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	48,99,949.96	42,58,667.10
	Adjustments for :		
	(Increase)/Decrease in Inventories	(8,05,43,000.00)	38,64,000.00
	(Increase)/Decrease in Trade & Other Receivables	1,72,18,810.03	(2,77,27,653.25)
	Increase/(Decrease) in Trade & Other Payables	5,61,82,632.91	2,55,97,942.45
	CASH GENERATED FROM OPERATIONS	(22,41,607.10)	59,92,956.30
	Less: Direct Taxes Paid	(15,93,000.00)	(13,49,000.00)
	NET CASH GENERATED FROM OPERATING ACTIVITIES	**(38,34,607.10)**	**46,43,956.30**
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Acquisition of Fixed Assets	(53,250.00)	(1,00,000.00)
	Disposal of Fixed Assets	-	-
	Disposal of Other Investments	-	-
	Interest & Dividend Income Received	1,08,000.00	2,32,423.00
	CASH FLOW FROM INVESTING ACTIVITIES BEFORE EXCEPTIONAL ITEMS	54,750.00	1,32,423.00
	Dividend Income, net of Tax	-	-
	NET CASH GENERATED/(USED) FROM INVESTING ACTIVITIES	**54,750.00**	**1,32,423.00**
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Increase/(Decrease) in Term Loan/Working Capital and Other Rupee Loans	-	(16,30,690.00)
	Interest Paid	-	-
	NET CASH GENERATED/(USED) FROM FINANCING ACTIVITIES	-	**(16,30,690.00)**
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	**(37,79,857.10)**	**31,45,689.30**
	CASH & CASH EQUIVALENTS IN THE BEGINNING OF THE YEAR (Opening Balance)	**92,59,430.78**	**61,13,741.48**
	CASH & CASH EQUIVALENTS AT THE CLOSE OF THE YEAR (Closing Balance)	**54,79,573.68**	**92,59,430.78**

NOTES:

i The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

ii Cash comprises cash on hand, Current Accounts and deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

In terms of our report of even date.
For N. R. Baid & Co.
Firm Registration No. 002104C
Chartered Accountants

213, 2nd Floor, Ashiana Towers
Exhibition Road, Patna – 800 001

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

N. R. Baid & Co. PATNA Chartered Accountants

Dated, the 01st day of September, 2015

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

Note No. - 1

SIGINIFICANT ACCOUNTING POLICIES

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

Fixed Assets 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

Depreciation on fixed assets is provided to the extent of depreciable amount on written down value method (WDV) at the rates and in the manner prescribed in Schedules II to the Companies Act, 2013.

E. INVESTMENTS

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

F. INVENTORIES

Items of inventories are measured at cost. Cost of inventories comprises of purchase cost of development and other costs incurred in bringing them to their respective present location and condition. Work-in-Progress includes cost of projects being developed in terms of various development agreements with the land owners and includes constructions & building materials at site. Work-in-Progress is valued at cost including construction materials at site. Finished stock of built up area is valued at Project Construction Expenses plus 8%.

N. R. Baid & Co. PATNA Chartered Accountants

APNA AWAS CONSTRUCTION PVT. LTD.

DIRECTOR

APNA AWAS CONSTRUCTION PVT. LTD.

MANAGING DIRECTOR

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). Dividend income is recognized 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. SERVICE TAX

Service Tax is accounted on the basis payments made in respect of service provided and is passed through the Profit & Loss Account.

I. EMPLOYEE BENEFITS

(i) Short-term employee benefits are recognised 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.

J. PROVISION FOR CURRENT 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.

K. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions involving substantial degree of estimation in measurement are recognised 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.

APNA AWAS CONSTRUCTION PVT. LTD.

DIRECTOR

APNA AWAS CONSTRUCTION PVT. LTD.

MANAGING DIRECTOR

N. R. Baid & Co. PATNA Chartered Accountants

APNA AWAS CONSTRUCTION PRIVATE LIMITED

001, Sundram Enclave, Kitab Mahal Lane, North Sri Krishna Puri
Patna -800 013

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2015

(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014
Note No. - 2		
Share Capital		
AUTHORISED SHARE CAPITAL	**1,50,00,000.00**	**75,00,000.00**
150,000 Equity Shares of ₹ 100 each		
(P.Y. 75,000 Equity Share ₹100 each)		
ISSUED, SUBSCRIBED & PAID UP CAPITAL	53,94,000.00	53,94,000.00
53,940 Equity Shares of ₹ 100 each fully paid up in cash	**53,94,000.00**	**53,94,000.00**
(P.Y. 52640 Equity Share ₹100 each)		
2.1 The Detais of Shareholders holding more than 5% shares:		
Name of the Shareholder	**No.of Shares**	**No.of Shares**
Jitendra Kumar Singh	23320	23320
Amrendra Kumar Sinha	23870	23870
Prabhat Kumar Singh	6750	6750
2.2 The Reconcilation of the noumber of shares outstanding is set out below:		
Particulars	**No.of Shares**	**No.of Shares**
Equity Shares at the beginning of the year	53940	53940
Add: Shares issued on Allotment	-	-
Equity Shares at the end of the year	53940	53940
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	64,58,570.83	34,16,098.73
Addition During the Year	32,64,607.96	30,42,472.10
	97,23,178.79	64,58,570.83
Less : Dividend	-	-
: Bonus Shares	-	-
: Transitional Adj. on account of Depreciation	(6,074.00)	
: Transfer	-	-
	97,17,104.79	**64,58,570.83**
Note No. - 4		
Long - Term Borrowings		
Secured	-	-
Unsecured		
(a) Loan from Related Party	-	-
(b) Loan from Others	5,00,000.00	5,00,000.00
	5,00,000.00	**5,00,000.00**
Note No. - 5		
Other Long - Term Liabilities		
(a) Security Deposits Received	6,72,000.00	6,72,000.00
Note No. -6		
Short - Term Borrowing		
Secured	-	-
Unsecured	-	-
	-	-

N. R. Baid & Co. PATNA Chartered Accountants

APNA AWAS CONSTRUCTION PVT. LTD.

DIRECTOR

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MANAGING DIRECTOR

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001, Sundram Enclave, Kitab Mahal Lane, North Sri Krishna Puri
Patna -800 013

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2015

(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014

Note No. - 7

Trade Payables

(a)	Micro, Small and Medium Enterprises	-	-
(b)	Others	94,44,635.11	1,00,81,906.20
		94,44,635.11	**1,00,81,906.20**

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

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

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

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

Note No. - 8

Other Current Liabilities

(a)	Expenses Payable	66,02,320.00	30,36,782.00
(b)	Advance from Customers	26,49,53,882.00	21,61,42,136.00
(c)	Refundable to Customer Advance	55,40,000.00	13,00,000.00
		27,70,96,202.00	**22,04,78,918.00**

Note No. - 9

Short - Term Provisions

(a)	Provisions for Employee benefits	-	-
(b)	Others		
	Income Tax	10,09,712.00	8,07,092.00
		10,09,712.00	**8,07,092.00**

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Patna -800 013

Fixed Assets Statement Forming Part of Balance Sheet as on 31st March 2015

Note No. - 10

Sl. No.	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Original Cost	Addition	Sale / Scrap / Adjustment	Total As on 31.03.2015	up to 31.03.2014	During the Year	Sale / Scrap / Adjustment	Total As on 31.03.2015	As at 31.03.2015	As at 31.03.2014
	Tangible Assets										
1	**Land**		-	-	-	-	-	-	-	-	-
2	**Buildings**		-	-	-	-	-	-	-	-	-
3	**Plant & Equipments**	6,73,650.00	-	-	6,73,650.00	2,66,179.00	1,03,342.00	-	3,69,521.00	3,04,129.00	4,07,471.00
4	**Furnitur & Fixtures**	1,90,000.00	-	-	1,90,000.00	61,906.00	34,490.00	-	96,396.00	93,604.00	1,28,094.00
5	**Office Equipments (General)**	77,486.00	53,250.00	-	1,30,736.00	23,668.00	40,831.00		64,499.00	66,237.00	53,818.00
6	**Office Equipments (Computer)**	1,98,500.00	-		1,98,500.00	1,78,780.00	9,793.00	-	1,88,573.00	9,927.00	19,720.00
	Current Year's Figures	11,39,636.00	53,250.00	-	11,92,886.00	5,30,533.00	1,88,456.00	-	7,18,989.00	4,73,897.00	6,09,103.00
	Previous Year's Figures	10,39,636.00	1,00,000.00	-	11,39,636.00	4,26,992.00	1,03,541.00	-	5,30,533.00	6,09,103.00	-
	Capital Work-in-	-	-	-	-	-	-		-	-	-

10.1 Depreciation Charge amounting to ₹ 1,88,456.00 (P.Y. - ₹ 1,03,541.00) allocated between statement of Profit & Loss account ₹ 1,79,666.00 (P.Y. - ₹ 1,03,541.00) and against surplus ₹ 8,790.00 (P.Y. - ₹ Nil), the latter being towards charging off overaged assets under dispensation of new Act.

10.2 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 01/04/2014 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 Fixed Assets

Sl. No.	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK
		Original Cost	Addition	Sale / Scrap / Adjustment	Total As on 31.03.2015	up to 31.03.2014	During The Year	Sale / Scrap / Adjustment	Total As on 31.03.2015	As at 31.03.2015
(i)	*Depreciable*	9,45,636.00	53,250.00	-	9,98,886.00	3,55,025.00	1,79,666.00	-	5,34,691.00	4,64,195.00
(ii)	*Non- Depreciable*	1,94,000.00	-	-	1,94,000.00	1,75,508.00	8,790.00*	-	1,84,298.00	9,702.00
	Total	11,39,636.00	53,250.00	-	11,92,886.00	5,30,533.00	1,88,456.00	-	7,18,989.00	4,73,897.00

*adjust against surplus, arises due to charging off overaged assets under dispension of new Act.

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2015

(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014
Note No. - 11		
Non-Current Investments	-	-
Note No. - 12		
Deferred Tax Assets	-	-
(a) **Deferred Tax Assets**		
- Adjustment against surplus on account of implementation of schedule II of The Companies Act, 2013	2,716.00	-
- Related to Fixed Assets	23,742.00	-
(b) **Deferred Tax Liabilities**		
- Related to Fixed Assets	-	(5,582.00)
Total	**26,458.00**	**(5,582.00)**
Note No. - 13		
Long - Term Loans and Advances	-	-
Note No. - 14		
Other Non-current Assets		
(a) Sundry Deposits	3,60,279.00	26,46,698.00
	3,60,279.00	**26,46,698.00**
Note No. - 15		
Current investments	-	-
Note No. - 16		
Inventories		
(a) Stock-in-Trade	80,00,000.00	-
(b) Work-in-Progress	25,40,43,000.00	18,15,00,000.00
	26,20,43,000.00	**18,15,00,000.00**

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 and includes construction materials at site, if any.

16.1 Stock in Trade Reflects unsold Office & Flat in Hand

Note No. - 17		
Trade Receivables		
(a) Trade Receivables within 6 months	50,16,154.00	1,43,86,730.00
(b) Trade Receivables above 6 months	-	-
	50,16,154.00	**1,43,86,730.00**
Note No. - 18		
Cash and Cash Equivalents		
(a) Balance with Banks	13,49,942.68	49,15,877.13
(b) Cash on hand	41,29,631.00	18,21,253.00
(c) Fixed Deposit with Bank*	-	25,22,300.65
	54,79,573.68	**92,59,430.78**

*Includes accrued interest thereon.

Note No. - 19		
Short - Term Loans and Advances		
(a) Other Loans and Advances	2,93,74,840.22	2,54,46,000.00
(b) Advance to Suppliers	9,33,285.00	96,39,237.25
(c) Rent Receivable	1,26,167.00	8,49,157.00
(d) Income Tax Refundable	-	61,713.00
	3,04,34,292.22	**3,59,96,107.25**
Note No. - 20		
Other Current Assets		

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2015

(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014
Note No. - 21		
Revenue From Operation		
(a) Sales of Flats	4,00,05,500.00	10,20,27,500.00
(b) Contract Work	20,67,523.00	77,98,053.00
(c) Extra Work	10,29,813.00	39,47,240.00
	4,31,02,836.00	**11,37,72,793.00**
Note No. - 22		
Other Income		
(a) Interest Income	1,08,000.00	2,32,423.00
(b) Rent Income	30,25,555.00	19,90,641.00
(c) Other Non-Operating Income	17,99,012.00	1,05,318.00
	49,32,567.00	**23,28,382.00**
Note No. - 23		
Project & Construction Expenses		
Incurred during the year	10,80,60,392.16	9,41,61,773.02
	10,80,60,392.16	**9,41,61,773.02**
Note No. - 24		
Changes in inventories of finished goods		
Stocks at the Commencement of the year	-	-
Less: Stocks at the Close of the year	80,00,000.00	-
(Increase)/Decrease in Inventory	**(80,00,000.00)**	**-**
Note No. - 25		
Work-in-progress and Stock-in-Trade		
Stocks at the Commencement of the year		
Stock-in-Process	18,15,00,000.00	18,53,64,000.00
Less: Stocks at the Close of the year		
Stock-in-Process	25,40,43,000.00	18,15,00,000.00
(Increase)/Decrease in Inventory	**(7,25,43,000.00)**	**38,64,000.00**
Note No. - 26		
Employees benefits expense		
(a) Salaries and Wages	55,96,079.00	38,01,879.00
(b) Director's Remuneration	36,00,000.00	36,00,000.00
(c) Contribution to EPF & ESI	3,24,673.00	28,692.00
	95,20,752.00	**74,30,571.00**

26.1 As there are no employees covered under the payment of Gratuity Act, 1972, no provision for the same has been made in these accounts.

N. R. Bald & Co. PATNA Chartered Accountants

Note No. - 27

Finance costs

(a) Interest Expenses

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2015

(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014

Note No. - 28
Other Expenses

(a)	**Selling and Distribution Expenses:**		
	Advertisement & Publicity	-	-
		-	-
(b)	**Establishment Expenses:**		
	Payment to Auditors		
	i) As Auditor -		
	- Statutory Audit	18,500.00	18,500.00
	- Tax Audit Fees	18,500.00	13,000.00
	- Secretrial Audit Fee	-	3,600.00
(c)	Labour Welfare Cess	2,50,000.00	1,53,631.00
(d)	Brokerage & Commission	3,45,000.00	10,27,150.00
(e)	Vat Paid	74,580.00	1,13,516.00
(f)	Other Repairs	2,41,406.00	2,68,192.00
(g)	Telephone Charges	2,66,244.00	3,62,587.00
(h)	Electricity Expenses	20,758.00	90,062.00
(i)	Security Services Charges	14,83,847.00	2,35,981.00
(j)	Service Tax	13,16,193.00	14,92,409.00
(k)	Others	19,54,280.88	23,75,112.88
		59,89,308.88	**61,53,740.88**
		59,89,308.88	**61,53,740.88**

28.1 **Expenditure in Foreign Currency:** - -

Note No. - 29
Exceptional Items - -

Note No. - 30
Extraordinary Items - -

Note No. - 31
Earning Per Shares (EPS)

(i) Net Profit after tax as per Statement of Profit & Loss Account attributable to Equity shareholders	32,64,607.96	30,42,472.10
(ii) Weighted average number of Equity Shares used as denominator for calcuating EPS	53940	53940
(iii) Basic and Diluted Earning per share	60.52	56.40
(iv) Face Value per Equity Share	100	100

Note No. - 32
Earning in Foreign Exchange - -

Note No. - 33
Contingent Liabilities and Commitments

Contingent Liabilities: -

(a)	Claims against the compnay not acknowledged as debt	-	-
(b)	Guarantees	-	-
(c)	Other money for which the company is contingently liable	-	-
(d)	Service Tax Reverse Charge on Payment to Security Charges	1,24,840.00	-
(d)	Service Tax on Payment to Advocate	7,274.00	-

Commitments: -

(a)	Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
(b)	Uncalled liability on shares and other investment partly paid	-	-
(c)	Others	-	-
		1,32,114.00	-

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Patna -800 013

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2015

(Amount in ₹)

Particulars	As at 31st March, 2015	As at 31st March, 2014

Note No. - 34
Related party Disclosures

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

List of related parties where control exits and related parties with whome transctions have taken place and relationships:

Sr.No.	Name of Related Party	Relationship	Amount	Nature of Transaction
1	Jitendra Kumar Singh	M. Director	1200000	Director Remuneration
2	Amrendra Kumar Sinha	Director	1200000	Director Remuneration
3	Prabhat Kumar Singh	Director	1200000	Director Remuneration
4	Pankaj Kumar Singh	Brother of M. Director	600000	Salary

Note No. - 35

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

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

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

213, 2nd Floor
Ashiana Towers
Exhibition Road
Patna – 800 001

Dated, the 01st day of September, 2015

N. R. Baid & Co. PATNA Chartered Accountants