
AUDITOR'S REPORT _____

BALANCE SHEET _____

PROFIT & LOSS ACCOUNT _____

INCOME & EXPENDITURE ACCOUNT _____

OTHERS _____

N. R. Baid & Co.
Chartered Accountants

Ph.: 0612-2320716 Mob.: 9334257406, 8540057213
e-mail: nrbaidandco@gmail.com web: www.nrbaid.com

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

N. R. Baid & Co.

Chartered Accountants

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Exhibition Road, Patna - 800 001

Tel : 0612-2320716



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"FORM NO.3CA"

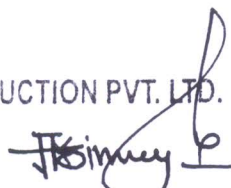
[See Rule 6G(1)(a)]

**Audit report under Section 44AB of the Income-Tax Act, 1961,
in the case of the business or profession of a person have been audited under any other law**

1. We report that the statutory audit of **APNA AWAS CONSTRUCTION PRIVATE LIMITED** at Flat No. 001, Sundram Enclave Kitab Bhawan Lane, North S. K.Puri Boring Road, Patna - 800001, having Permanent Account Number **-AAECA0832B** was conducted by us N. R. Baid & Co., in pursuance of the provisions of the Companies Act, 1956 and we annex hereto a copy of our Audit Report dated **01st September, 2015** along with a copy of each of:-
 - (a) the audited Profit and Loss Account for the period beginning from 01.04.2014 to ending on 31.03.2015
 - (b) the audited Balance Sheet as at, 31.03.2015; and
 - (c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
- 2 The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
- 3 In our opinion and to the best of our information and according to examination of books of account including other relevant documents and explanations given to us, the particulars given in the said Form No.3 CD are true and correct subject to the following observations/qualifications, if any:

Please refer Annexure - 'A'

APNA AWAS CONSTRUCTION PVT. LTD.


MANAGING DIRECTOR

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


(CA. A. Baid)

Partner

Membership No. 408360

Place: Patna

Dated, 30th October, 2015



**"FORM NO. 3CD"****[See rule 6G(2)]****Statement of particulars required to be furnished under
Section 44AB of the Income-tax Act, 1961****PART- A**

1. Name of the assessee : **APNA AWAS CONSTRUCTION PRIVATE LIMITED**
2. Address : Flat No. 001, Sundram Enclave Kitab Bhawan Lane, North S.
K.Puri Boring Road, Patna - 800001
Branch: Guru Vatika, Office No-14, Kailash Babu Street, Main Road, Ranchi-834001
3. Permanent Account Number : **AAECA0832B**
4. Indirect Tax Registration Details :
VAT TIN No. : Not Applicable
CST No. : Not Applicable
Entry Tax Registration No. : Not Applicable
Service Tax Reg No : **AAECA0832BSD002**
Excise Registration No. : Not Applicable
Customs Registration No. : Not Applicable
5. Status : **Public Limited Company**
6. Previous year : **From 01.04.2014 to 31.03.2015**
7. Assessment year : **2015-2016**
8. Clause of Section 44AB under which Audit has been conducted : **Clause (a) of Section 44AB**

PART- B

9. (a) If firm or Association of persons, indicate names of partners/members and their profit sharing ratios. : **Not Applicable**
- (b) If there is any change in the partners/members or in their profit sharing ratios, since the last date of the preceding year, the particulars of such change. : **Not Applicable**
10. (a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession). : **Construction Company-401**
- (b) If there is any change in the nature of business or profession, the particulars of such change. : **No Change**
11. (a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed. : **No Books of Account prescribed under rule 6F of the I.T. Rules, 1962, pursuant to Section 44AA(3). Of the I.T. Act 1961**
- (b) List Books of account maintained and address at which books of accounts are kept. : **Cash Book, General Ledger, Journal Book & Bank Book.**
Address (H.O.) : Flat No. 001, Sundram Enclave Kitab Bhawan Lane, North S.
K.Puri Boring Road, Patna - 800001
Address (Branch) : Guru Vatika, Office No-14, Kailash Babu Street, Main Road, Ranchi-834001
(In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) : **Accounts are Computer Generated and verified on Computer only.**
- (c) List of books of account and nature of relevant documents examined : **Cash Book, General Ledger, Journal Book & Bank Book.**





12. Whether the profit and loss account includes any profits and gains : No assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB Chapter XII-G, First Schedule or any other relevant section).

13. (a) Method of accounting employed in the previous year. : Mercantile
(b) Whether there has been any change in the method of accounting : No Change employed vis-a-vis the method employed in the immediately preceding previous year.
(c) If answer to (b) above is in affirmative, give details of such change, : Not Applicable and the effect thereof on the profit & loss.

Serial No.	Particulars	Increase in profit (₹)	Decrease in profit (₹)
---Nil---	-----Nil-----	-----Nil-----	-----Nil-----

- (d) Details of deviation, if any, in the method of accounting employed : No deviation in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit & loss.

14. (a) Method of valuation of closing stock employed in the previous : Closing stock is valued at cost or Market Value whichever is less.
(b) In case of deviation, from the method of valuation prescribed under : No Deviation section 145A, and the effect thereof on the profit or loss.

Serial No.	Particulars	Increase in profit (₹)	Decrease in profit (₹)
---Nil---	-----Nil-----	-----Nil-----	-----Nil-----

15. Give the following particulars of the capital asset converted into stock-in-trade:- Not Applicable

- (a) Description of capital asset; :
(b) Date of acquisition; :
(c) Cost of acquisition; :
(d) Amount at which the asset is converted into stock-in-trade; :

16. Amounts not credited to the profit and loss account, being :
(a) the items falling within the scope of Section 28; : Nil
(b) the proforma credits, drawbacks, refund of duty of customs or : Nil excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;
(c) escalation claims accepted during the previous year; : Nil
(d) any other item of income; : Nil
(e) capital receipt, if any. : Nil

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C: :

Details of property	Consideration received or accrued (₹)	Value adopted or assessed or assessable (₹)
-----Nil-----	-----Nil-----	-----Nil-----

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

- (a) Description of asset/block of assets. :
(b) Rate of Depreciation. :
(c) Actual cost or written down value, as the case may be :





(d) Additions/deductions during the year with dates; in the case of any :
addition of an asset, date put to use; including adjustments on
account of --

As per Annexure-1

i) Central Value Added Tax credits claimed and allowed under :
the Central Excise Rules, 1944, in respect of assets acquired
on or after 1st. March, 1994,

ii) change in rate of exchange of currency, and :

iii) subsidy or grant or reimbursement, by whatever name called. :

(e) Depreciation allowable :

(f) Written down value at the end of the year. :

19. Amounts admissible under Section

Section	Debited to Profit & Loss Account	Amounts admissible as per the provisions of the Income Tax Act 1961 and also fulfils the conditions, if any specified under the the conditions, if any specified under the relevant provisions of the Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc. issued in this behalf.
33AC	NIL	NIL
33AB		
33ABA		
35(1)(i)		
35(1)(ii)		
35(1)(iia)		
35(1)(iii)		
35(1)(iv)		
35(2AA)		
35(2AB)		
35ABB		
35AC		
35AD		
35CCA		
35CCB		
35CCC		
35CCD		
35D		
35DD		
35DDA		
35E		

20. (a) Any sum paid to an employee as bonus or commission for services : Nil
rendered, where such sum was otherwise payable to him as profits
or dividend. [Section 36(1)(ii)].

(b) Details of contributions received from employees for various funds : Nil
as referred to in section 36(1)(va):

Serial Number	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
-----As per Annexure-2-----					





21. (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc

Nature	Serial No.	Particulars	Amount in (₹)
-expenditure of capital nature;	:	Nil	
-expenditure of personal nature;	:	Nil	
-expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;	:	Nil	
-expenditure incurred at clubs being cost for club services and facilities used.	:	Nil	
-expenditure by way of penalty or fine for violation of any law for the time being in force;	:	Interest on Income Tax ₹ 1,55,690	
-expenditure by way of any other penalty or fine not covered above	:	Nil	
-expenditure incurred for any purpose which is an offence or which is prohibited by law;	:	Nil	

- (b) amounts inadmissible under section 40(a); : Nil

- (i) as payment to non-resident referred to in sub-clause (i) :

- (A) Details of payment on which Tax is not deducted :

Date of Payment	Amount of payment (₹)	Nature of payment	Name & Address of the payee
NIL			

- (B) Details of payment on which tax has been deducted but has :
not been paid during the previous year or in the subsequent
year before the expiry of time prescribed under section 200(1)

Date of Payment	Amount of payment (₹)	Nature of payment	Name and address of the payee	Amount of tax deducted (₹)
NIL				

- (ii) as payment referred to in sub-clause (ia) :

- (A) Details of payment on which Tax is not deducted :

Date of Payment	Amount of payment (₹)	Nature of payment	Name & Address of the payee
05.11.2014	50,000	194J	Baid Nath Foundation, Patna PAN:AACCB5607R
24.01.2015	46,574	194C	PM Security Service & Solution Pvt Ltd. PAN: AAHCP3517D
15.09.2014	50,000	194C	Ashok Kumar, Patna PAN:ZZZPK9992
31.03.2015	51,400	194C	Madhav Murari, Patna PAN:QQQPM8882
17.05.2014	63,000	194C	Ranjeet Upadhyay, Patna PAN:YYYYPU7772
22.01.2015	50,000	194C	Sabir Malik, Patna PAN:XXXPM6662
01.10.2014	50,000	194C	Sanjeev Kumar, Patna PAN:ZZZPK5552

- (B) Details of payment on which tax has been deducted but has :
not been paid on or before the due date specified in sub-
section (1) of section 139.

Date of Payment	Amount of payment (₹)	Nature of payment	Name & Address of the payee	Amount of Tax deducted (₹)	Amount of Tax Deposited, if any (₹)
NIL					

- (iii) under sub-clause (ic) : Not Applicable

- (iv) under sub-clause (iia) : Nil

- (v) under sub-clause (iib) : Nil





(vi) under sub-clause (iii) : Nil

Date of Payment	Amount of payment	Name and address of the payee
NIL		

(vii) under sub-clause (iv) : Nil

(viii) under sub-clause (v) : Nil

(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof; : Not Applicable

(d) Disallowance/deemed income under section 40A(3) :

(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. : As the instrument evidencing the payment is not in the possession of the assessee we have no comments to make whether the same was by account payee cheque only.

Serial Number	Date of payment	Nature of payment	Amount (₹)	Name & PAN of Payee
NIL				

(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) : As the instrument evidencing the payment is not in the possession of the assessee we have no comments to make whether the same was by account payee cheque only.

Serial Number	Date of payment	Nature of payment	Amount (₹)	Name & PAN of Payee
NIL				

(e) provision for payment of gratuity not allowable under section 40A(7); : Nil

(f) any sum paid by the assessee as an employer not allowable under section 40A(9); : Nil

(g) particulars of any liability of a contingent nature. : Service Tax Reverse Charge ₹1,32,114

(h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income; : Nil

(i) amount inadmissible under the proviso to section 36(1)(iii) : Nil

22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. : Nil

23 Particulars of payments made to persons specified under section 40A(2)(b).

Name	Relationship	Nature of Payment	Amount (₹)
JITENDRA KUMAR SINGH PAN: AMWPS1556P	Managing Director	Remuneration	12,00,000
PRABHAT KUMAR SINGH PAN: AUBPS2606R	Director	Remuneration	12,00,000
AMRENDRA KUMAR SINHA PAN: AMZPS3353F	Director	Remuneration	12,00,000
PANKAJ KUMAR SINGH PAN: BBHPS1666M	Brother of M. Director	Salary	6,00,000

24 Amounts deemed to be profits and gains under Section 32AC or 33AB or 33ABA or 33AC. : Nil





25 Any amount of profit chargeable to tax under Section 41 and computation : Nil thereof.

26. i) In respect of any sum referred to in clause (a), (c), (d), (e) or (f) of :
Section 43B, the liability for which:-

(A) pre-existed on the first day of the previous year but was not :
allowed in the assessment of any preceding previous year and
was

(a) paid during the previous year; : Nil

(b) not paid during the previous year; : Nil

(B) was incurred in the previous year and was :

(a) paid on or before the due date for furnishing the return of : Nil
income of the previous year under section 139(1);

Statutory Dues	Amount Due	Amount Paid	Date of Payment
PF Payable	3,41,877.00	3,41,877.00	up to 23.07.2015
ESI Payable	1,54,725.00	1,54,725.00	up to 29.07.2015
TDS Payable	2,57,123.00	2,57,123.00	31.08.2015

(b) not paid on or before the aforesaid date. : Nil

State whether sales tax, customs duty, excise duty or any other : Service Tax has been passed through the Profit & Loss
indirect tax, levy, cess, impost, etc., is passed through the profit : Account.
and loss account.

27. (a) Amount of Central Value Added Tax credits availed of or utilised : Refer table below
during the previous year and its treatment in the profit and loss
account and treatment of outstanding Central Value Added Tax
credits in the accounts.

Service Tax	Basic	Ed. Cess	SHE. Cess	Total	Treatment
Opening	-	-	-	-	-
Availed	-	-	-	-	-
Utilised	-	-	Nil	-	-
Closing	-	-	-	-	-

(b) Particulars of income or expenditure of prior period credited or : Nil
debited to the profit and loss account.

28. Whether during the previous year the assessee has received any : Nil
property, being share of a company not being a company in which the
public are substantially interested, without consideration or for inadequate
consideration as referred to in section 56(2)(viiia), if yes, please furnish
the details of the same.

29. Whether during the previous year the assessee received any : Nil
consideration for issue of shares which exceeds the fair market value of
the shares as referred to in section 56(2)(viib), if yes, please furnish the
details of the same.

30. Details of any amount borrowed on hundi or any amount due thereon : Nil
(including interest on the amount borrowed) repaid, otherwise than
through an account payee cheque. [Section 69D].

31. (a)* Particulars of each loan or deposit in an amount exceeding the :
limit specified in section 269SS taken or accepted during the
previous year:-

Name, address and permanent account number (if available with the assessee) of the lender or depositor;	Amount of loan or deposit taken or accepted. (₹)	Whether the loan or deposit was squared up during the previous year.	Maximum amount outstanding in the account at any time during the previous year. (₹)	Whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.
(i)	(ii)	(iii)	(iv)	(v)

Nil





*(These particulars needs not be given in the case of a : Not Applicable
Government company, a banking company or a corporation
established by a Central, State or Provincial Act.)

(b) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year:-

Name, address and permanent account number of the payee;	Amount of repayment; (₹)	Maximum amount outstanding in the account at any time during the previous year; (₹)	Whether the repayment was made otherwise than by account payee cheque or account payee bank draft.
(i)	(ii)	(iii)	(iv)

-----Nil-----

(c) Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents.

*(The particulars (i) to (iv) at (b) and comment at (c) above need : Not Applicable
not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

32. (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:

Serial Number	Assessment Year	Nature of loss / Allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks
-----Nil-----					

(b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.

(c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.

(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.

(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.

33. Section-wise details of deductions, if any, admissible under Chapter VIA : Not Applicable
or Chapter III (Section 10A, Section 10AA)

Section under which deduction is claimed	Amounts admissible as per the provision of the Income Tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income Tax Act, 1961 or Income Tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf
Nil	Nil

34. (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish : **As Per Annexure - 3**

(b) whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:





TAN	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
PTNA01838E	26Q	15.07.2014	15.07.2014	NO
PTNA01838E	24Q		15.07.2014	YES
PTNA01838E	26Q	15.10.2014	12.11.2014	NO
PTNA01838E	24Q		12.11.2014	YES
PTNA01838E	26Q	15.01.2015	17.01.2015	NO
PTNA01838E	24Q		15.01.2015	YES
PTNA01838E	26Q	15.05.2015	16.05.2015	NO
PTNA01838E	24Q		20.05.2015	NO

- (c) whether the assessee is liable to pay interest under section : 201(1A) or section 206C(7). If yes, please furnish

TAN No.	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
PTNA01838E	1,959	0 Still Not Paid

35. (a) In the case of a trading concern, give quantitative details of : As per Table Below
principal items of goods traded:

Particulars	Unit	Opening Stock	Purchase during Previous Year	Sales during Previous Year	Closing Stock	Shortage/Excess, if any
-----Not Applicable-----						

- (b) In the case of manufacturing concern, give quantitative details of : Not Applicable
the principal items of raw materials, finished products and by-products;

A. Raw materials :

Particulars	RM1	RM2	RM3	RM4	RM5
Units					
i) opening stock;					
ii) Purchases during the previous year;					
iii) consumption during the previous year;					
iv) sales during the previous year					
v) closing stock;					
vi) yield of finished products;					
vii) percentage of yield;					
viii) shortage/excess, if any.					

B. Finished products/By-products

Particulars	Prod. 1	Prod. 2	Prod. 3	Prod. 4
Units				
i) opening stock;				
ii) purchases during the previous year;				
iii) quantity manufactured during the previous year;				
iv) sales during the previous year;				
v) closing stock;				
vi) shortage/excess, if any.				

36. In the case of a domestic company, details of tax on distributed profits :
under section 115-O in the following form:-

- (a) total amount of distributed profits :
(b) amount of reduction as referred to in section 115-O(1A)(i) :
(c) amount of reduction as referred to in section 115-O(1A)(ii) : Not Applicable





(d) total tax paid thereon :

(c) dates of payment with amounts :

37. Whether any cost audit was carried out, if yes, give the details, if any, of : Not Applicable

disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor

38. Whether any audit was conducted under the Central Excise Act, 1944, if : Not Applicable

yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor

39. Whether any audit was conducted under section 72A of the Finance : No such Audit conducted during the Year under Review

Act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and : preceding previous year:

Sl No.	Particulars	Previous Year	Preceding previous year
1.	Total turnover of the assessee (₹)	4,31,02,836	11,37,72,793
2.	Gross profit/turnover	N. A.	N. A.
3.	Net profit/turnover	7.57%	2.67%
4.	Stock-in-trade/turnover	N. A.	N. A.
5.	Material consumed/ finished goods	N. A.	N. A.

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41. Please furnish the details of demand raised or refund issued during the : Nil
previous year under any tax laws other than Income Tax Act, 1961 and
Wealth tax Act, 1957 alongwith details of relevant proceedings.

APNA AWAS CONSTRUCTION PVT. LTD.

MANAGING DIRECTOR

For N. R. Baid & Co.

Firm Registration No. 002104C

Chartered Accountants

(CA. A. Baid)

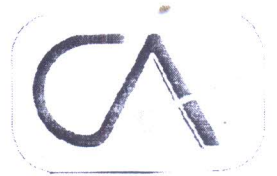
Partner

Membership No. 408360

Place: Patna

Dated, 30th October, 2015





ANNEXURE - 'A'

(Annexed to and forming part of our report of even date on that accounts of **APNA AWAS CONSTRUCTION LIMITED** at Flat No. 001, Sundram Enclave Kitab Bhawan Lane, North S. K.Puri Boring Road, Patna - 800001 for the year ended 31st March, 2015)

Responsibility for the financial statement and scope of audit:

- 1 The Financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2 We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- 3 This is a specific audit under section 44 AB of the Income Tax Act, 1961.
- 4 It is important to recognize that there are inherent limitations in any auditing process wherein material errors, fraud and other illegal acts having a direct and material financial impact, if they exist, may not be detected. Also, because of the characteristics of fraud, particularly those involving concealment through collusion and falsified documentation (including forgery), an audit may not detect a material fraud.
- 5 Amount of Central Value Added Tax credits availed or utilized as required to be reported in point no. 27 (a) of Form 3CD not being reported because of non-availability of Service Tax returns, documents, records, etc. and thus figures as per books could not be verified.

APNA AWAS CONSTRUCTION PVT. LTD.

MANAGING DIRECTOR

For N. R. Baid & Co.

Firm Registration No. 002104C

Chartered Accountants

(CA. A. Baid)

Partner

Membership No. 408360

Patna

Dated, 30th September, 2015



**APNA AWAS CONSTRUCTION PRIVATE LIMITED****Statement of Fixed Assets & Depreciation**

(Refer item No. 18 of Form 3CD)

Annexure-'1'

Particulars	Rate %	WDV as on 01.04.14	Additions during the year		Total	Depreciation for the year	WDV as on 31.03.15
			More than 180 days	Less than 180 days			
		₹	₹	₹	₹	₹	₹
Plant & Machinery	15%	4,08,568.00	1,650.00	5,400.00	4,15,618.00	61,939.00	3,53,679.00
Mixer Machine		3,56,513.00	-	-	3,56,513.00	53,477.00	3,03,036.00
Vibrator & Nosel		25,710.00	-	-	25,710.00	3,857.00	21,853.00
Biometric Machine		10,811.00	-	-	10,811.00	1,622.00	9,189.00
Mobile		-	1,650.00	5,400.00	7,050.00	653.00	6,397.00
Camera		15,534.00	-	-	15,534.00	2,330.00	13,204.00
Plant & Machinery	60%	2,897.00	-	-	2,897.00	1,738.00	1,159.00
Computer		2,897.00	-	-	2,897.00	1,738.00	1,159.00
Furniture Fixture	10%	1,79,574.00	16,500.00	29,700.00	2,25,774.00	21,092.00	2,04,682.00
Furniture		1,48,144.00	-	-	1,48,144.00	14,814.00	1,33,330.00
Water Purifier		14,827.00	16,500.00	7,000.00	38,327.00	3,483.00	34,844.00
Water Purifier		-	-	9,000.00	9,000.00	450.00	8,550.00
Gyzer		4,374.00	-	13,700.00	18,074.00	1,122.00	16,952.00
Jet Pump (1.5 HP)		12,229.00	-	-	12,229.00	1,223.00	11,006.00
Total		5,91,039.00	18,150.00	35,100.00	6,44,289.00	84,769.00	5,59,520.00

Details of Additions and date put to use

Particulars	Amount ₹	Date of Additions	Date put to Use
Water Purifier	16,500.00	15/04/2014	15/04/2014
Mobile	1,650.00	23/08/2014	23/08/2014
Mobile	5,400.00	03/02/2015	03/02/2015
Gyzer	13,700.00	25/02/2015	25/02/2015
Fan	9,000.00	25/02/2015	25/02/2015
Water Purifier	7,000.00	14/03/2015	14/03/2015
	53,250.00		





APNA AWAS CONSTRUCTION PRIVATE LIMITED

Statement of due date and actual date of payment regarding any sum received from employees towards Provident Fund or any other Fund mentioned in section 2(24)(X)

(Refer item 20(b) of Form 3CD)

2014-2015	Employee's Contribution						Employer's Contribution						Admin. Charges			Due date of payment		Actual Date of Payment		Due date of payment		Actual Date of Payment		Annexure-2				
	EPF			ESI			EPF			ESI			Patna		Ranchi		Total	Patna		Ranchi		Total	Patna		Ranchi		Total	
	Patna	Ranchi	Total	Patna	Ranchi	Total	Patna	Ranchi	Total	Patna	Ranchi	Total	Patna	Ranchi	Total	Patna		Ranchi	Total	Patna	Ranchi		Total		Patna	Ranchi		Total
April	7,546	2,910	10,456	2,519	864	3,383	7,546	2,910	10,456	6,462	2,339	8,801	1,012	391	1,403	20/05/2014	19/06/2014	17/05/2014	19/06/2014	21/05/2114	07/05/2015	16/04/2015	07/05/2015	16/04/2015				
May	7,204	2,687	9,891	2,423	789	3,212	7,204	2,687	9,891	6,202	2,134	8,336	966	360	1,326	20/06/2014	19/06/2014	09/06/2014	19/06/2014	21/06/2114	07/05/2015	16/04/2015	07/05/2015	16/04/2015				
June	6,187	2,603	8,790	2,215	732	2,947	6,187	2,603	8,790	5,837	1,980	7,817	830	349	1,179	20/07/2014	19/06/2014	15/07/2014	19/06/2014	21/07/2114	14/07/2015	16/04/2015	14/07/2015	16/04/2015				
July	6,509	2,910	9,419	2,062	864	2,926	6,509	2,910	9,419	5,222	2,339	7,561	873	391	1,264	20/08/2014	19/06/2014	18/09/2014	19/06/2014	21/08/2114	14/07/2015	16/04/2015	14/07/2015	16/04/2015				
August	6,480	2,910	9,390	2,009	864	2,873	6,480	2,910	9,390	5,074	2,339	7,413	869	391	1,260	20/09/2014	19/06/2014	18/09/2014	19/06/2014	21/09/2114	14/07/2015	16/04/2015	14/07/2015	16/04/2015				
September	14,556	4,522	19,078	2,358	864	3,222	14,556	4,522	19,078	6,382	2,339	8,721	1,953	607	2,560	20/10/2014	19/06/2014	18/09/2014	19/06/2014	21/10/2114	14/07/2015	16/04/2015	14/07/2015	16/04/2015				
October	14,556	7,243	21,799	2,358	1,372	3,730	14,556	7,243	21,799	6,382	3,711	10,093	1,953	972	2,925	20/11/2014	19/06/2014	18/06/2014	19/06/2014	21/11/2114	14/07/2015	16/04/2015	14/07/2015	16/04/2015				
November	14,399	7,392	21,791	2,335	1,402	3,737	14,399	7,392	21,791	6,320	3,794	10,114	1,932	992	2,924	20/12/2014	24/06/2014	18/06/2014	24/06/2014	21/12/2114	14/07/2015	16/04/2015	14/07/2015	16/04/2015				
December	13,044	7,392	20,436	2,024	1,402	3,426	13,044	7,392	20,436	5,474	3,794	9,268	1,750	992	2,742	20/01/2015	24/06/2014	23/07/2014	24/06/2014	21/01/2115	14/07/2015	16/04/2015	14/07/2015	16/04/2015				
January	13,419	7,392	20,811	2,078	1,402	3,480	13,419	7,392	20,811	5,623	3,794	9,417	1,800	1,032	2,832	20/02/2015	24/06/2014	23/07/2014	24/06/2014	21/02/2115	14/07/2015	16/04/2015	14/07/2015	16/04/2015				
February	13,288	7,392	20,680	2,060	1,402	3,462	13,288	7,392	20,680	5,572	3,794	9,366	1,605	1,032	2,637	20/03/2015	24/06/2014	18/06/2014	24/06/2014	21/03/2115	14/07/2015	16/04/2015	14/07/2015	16/04/2015				
March	12,893	7,392	20,285	2,002	1,402	3,404	12,893	7,392	20,285	5,415	3,794	9,209	1,652	1,032	2,684	20/04/2015	24/06/2014	23/04/2015	24/06/2014	21/04/2115	14/07/2015	16/04/2015	14/07/2015	16/04/2015				



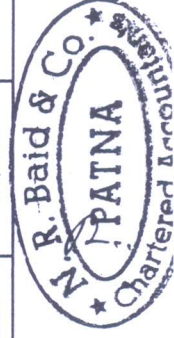
APNA AWAS CONSTRUCTION PRIVATE LIMITED

[Refer point no. 34(a) of Form No. 3CD]

Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish

ANNEXURE -3'

Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PTNA01838E	192B	Salary & Remuneration	91,96,079	42,00,000	42,00,000	2,90,000	0	0	0
PTNA01838E	194C	Work Contract	75,75,313	74,93,596	71,83,722	86,121	3,09,874	0	0
PTNA01838E	194C	Security Exp.	20,09,815	13,51,467	13,51,467	25,831	0	0	0
PTNA01838E	194J	Audit Fee	37,000	37,000	37,000	3,700	0	0	0
PTNA01838E	194H	Brokerage & Commission	3,45,000	3,45,000	3,45,000	34,500	0	0	0
PTNA01838E	194J	Legal & Professional Fee	3,18,759	1,56,243	1,56,243	13,304	0	0	0
PTNA01838E	194J	Consultancy Exp	11,12,985	9,94,138	9,94,138	99,395	0	0	0
PTNA01838E	194I	Rent	10,19,247	2,02,582	2,02,582	20,261	0	0	0



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.



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

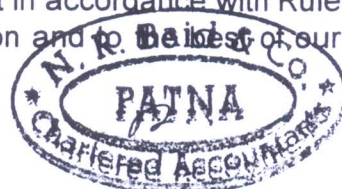
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, 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:--

- 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
- (a) 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;
- in our opinion, the aforesaid standalone Financial Statements, comply with the Accounting
- (d) Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014;
- on the basis of the written representations received from the directors as on 31st March 2015
- (e) 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
- with respect to the other matters to be included in the Auditor's Report in accordance with Rule
- (f) 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



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

**THE ANNEXURE REFERRED TO IN PARAGRAPH 1 UNDER 'REPORT ON THE
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

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		Status		
	KITAB BHAWAN LANE	NORTH S. K. PURI		Pvt Company		
	Town/City/District	State	Pin	Aadhaar Number		
	PATNA	BIHAR	800001			
	Designation of AO(Ward/Circle)			Original or Revised		
	DCIT/ACIT CENTRAL CIRCLE 2, PATNA			ORIGINAL		
E-filing Acknowledgement Number			Date(DD/MM/YYYY)			
876100541311015			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 -)			9	66480	
10	Exempt Income	Agriculture		10		
		Others				

This return has been digitally signed by JITENDRA KUMAR SINGH in the capacity of MANAGING DIRECTORhaving PAN AMWPS1556P from IP Address 103.49.49.49 on 31-10-2015 at PATNADsc 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**

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 Return : ORIGINAL
 2, PATNA
 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

Tax at Normal Rates	1556148	
	MAT Prov	Normal Prov
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 u/s 234B	62492	113973
61170[6M]+1322[1M]+0[0M]		
u/s 234C	51481	
(4587+13761+22938+10195)		
Less : Tax Deposited u/s 140A		1200000
Amount Refundable		66480
Amount Refundable Rounded Off u/s 288 B	66480	

$((1019544 \times 100\%) - 0) \times 1(M) \times 1\% =$	10195	51481
Total Interest		113973

Return Filing Due Date : 30/09/2015
Due Date Extended upto : 31/10/2015
Interest Calculated Upto : 31/10/2015

Return Filing Section : 139
Notification No : 225/207/2015/ITA.II

APNA AWAS CONSTRUCTION PVT. LTD.

Working Details

Financial Year - 2015-16

Patna

Ranchi

Unsecured Loan

Gyaneshwar Pandey (Patna)

	Current Year	Previous Year
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

Advance to Suppliers

18,953,465.96	1,669,610.00	20,623,075.96	9,444,635.11
(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

Director Remuneration Payable

AK Sinha

JK Singh

PK Singh

Project Expenses Payable

Salary Payable

Patna	Ranchi		
2,308,000.00	-	2,308,000.00	1,840,000.00
1,578,000.00	(610,000.00)	968,000.00	1,408,000.00
3,139,200.00	-	3,139,200.00	2,329,000.00
10,105,955.00	22,190,070.00	32,296,025.00	-
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

TDS Payable

EPF Payable

ESI Payable

1,778,911.00	2,792,293.00	4,571,204.00	-
258,700.00	19,753.00	278,453.00	257,123.00
29,721.00	12,997.00	42,718.00	341,877.00
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

Akarti Heights

Devashram

Inderdev Niwas

Indra Prabha

Kosmos

Mahendra Bhawan

Mohan Residency

Nagendra Niwas

Rajendar Residency

Rajkamal

Rampari

Ramsudha

Sahay Sadan-Mithapur

Shanti Kunj

Shanti Niwas

Shivlok

Sharma Niwas

Urban Court

Veena Enclave

Yogmaya Niketan

Ganpat Palace

Gurusaran Palace

Booking Receipt -Patna

Customers Advance (Service Tax-2015-16)

Other Booking Advance:

Alka Singh

Booking Adv

New Costomer

New Costomer-1

Nikhil Kumar Sinha-Singhesar Palace

Sanjay Kumar Singh-Yogmaya

Vidyapati Bhawan

-	-	-	2,670,660.00
-	-	-	12,002,000.00
27,442,207.00	-	27,442,207.00	18,172,956.00
11,468,240.00	-	11,468,240.00	-
200,000.00	-	200,000.00	200,000.00
3,380,000.00	-	3,380,000.00	3,380,000.00
4,000,000.00	-	4,000,000.00	3,000,000.00
8,772,035.00	-	8,772,035.00	-
2,051,000.00	-	2,051,000.00	1,651,000.00
11,300,281.00	-	11,300,281.00	3,399,281.00
2,901,000.00	-	2,901,000.00	-
699,969.00	-	699,969.00	499,969.00
10,730,000.00	-	10,730,000.00	4,922,000.00
1,280,000.00	-	1,280,000.00	-
8,326,000.00	-	8,326,000.00	5,771,000.00
7,135,000.00	-	7,135,000.00	4,285,000.00
19,119,890.00	-	19,119,890.00	10,658,890.00
6,300,000.00	-	6,300,000.00	4,300,000.00
1,950,000.00	-	1,950,000.00	700,000.00
20,118,065.00	-	20,118,065.00	6,517,000.00
-	-	-	15,067,292.00
-	-	-	110,240,529.00
-	56,777,715.00	56,777,715.00	49,608,723.00
-	600,000.00	600,000.00	-
(2,988,700.00)	-	(2,988,700.00)	-
-	-	-	-
-	-	-	500,000.00
-	-	-	-
-	-	-	998,582.00
-	-	-	500,000.00
1,031,953.00	(300,000.00)	731,953.00	3,389,000.00
-	-	-	2,020,000.00
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.

APNA AWAS CONSTRUCTION PVT. LTD.

Asin

DIRECTOR

Asin

MANAGING DIRECTOR

APNA AWAS CONSTRUCTION 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

Income Tax Refundable-14-15

	820,753.00	228,156.00	1,048,909.00	-
	66,480.00	-	66,480.00	-
	887,233.00	228,156.00	1,115,389.00	-

Sale of Flats

Contract Work

Extra Work

	62,316,000.00	147,906,831.00	210,222,831.00	40,005,500.00
	-	-	-	2,067,523.00
	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
Electricity 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 Maintenance	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 & Conveyance 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)
Municipality 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 CONSTRUCTION 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)

STOCK IN TRADE (GP-C204/205)	4,000,000.00	-	4,000,000.00	8,000,000.00
STOCK IN TRADE (GP-C603)	-	2,800,000.00	2,800,000.00	-
Land (Pachi Devi-KOSMOS)	-	3,200,000.00	3,200,000.00	-
Land (Ratan Roy-KOSMOS)	2,550,000.00	-	2,550,000.00	-
	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 EXPENSES

	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 Residency- 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
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
In terms of our report of even date.

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

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

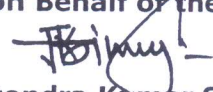

(CA. A. Baid)

Partner

Membership No. 408360

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



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	10,80,33,392.16	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:	31		
Basic & Diluted		60.52	56.40

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

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

(CA. A. Baid)

Partner

Membership No. 408360

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038



Dated, the 01st day of September, 2015

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:

- 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".
- 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

For & on Behalf of the Board

(Sri Jitendra Kumar Singh)

Managing Director-01567970

(CA. A. Baid)

Partner

Membership No. 408360

(Sri Amrendra Kumar Sinha)

Director-01974038

Dated, the 01st day of September, 2015



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

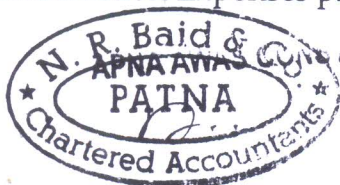
Depreciation on fixed assets is provided to the extent of depreciable amount on written down value method (WDV) at the rates and in the manner prescribed in Schedules II to the Companies Act, 2013.

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 than 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%.



Assine
DIRECTOR

APNA AWAS CONSTRUCTION PVT. LTD.

Assine
MANAGING DIRECTOR

APNA AWAS CONSTRUCTION PVT. LTD.

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.

APNA AWAS CONSTRUCTION PVT. LTD.

Asim
DIRECTOR

Pradyumn
MANAGING DIRECTOR



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

Particulars	(Amount in ₹)	
	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 (P.Y. 52640 Equity Share ₹100 each)	53,94,000.00	53,94,000.00

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

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**

	-	-
	-	-
	-	-

APNA AWAS CONSTRUCTION PRIVATE LIMITED

Asin
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

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 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 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
(b) Advance from Customers
(c) Refundable to Customer Advance

66,02,320.00	30,36,782.00
26,49,53,882.00	21,61,42,136.00
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



APNA AWAS CONSTRUCTION PVT. LTD.

APNA AWAS CONSTRUCTION PVT. LTD.

DIRECTOR

MANAGING DIRECTOR

APNA AWAS CONSTRUCTION PRIVATE LIMITED

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

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
1	Tangible Assets								
2	Land	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	-	-	-	-
4	Plant & Equipments	6,73,650.00	-	-	6,73,650.00	2,66,179.00	1,03,342.00	-	3,69,521.00
5	Furniture & Fixtures	1,90,000.00	-	-	1,90,000.00	61,906.00	34,490.00	-	96,396.00
6	Office Equipments (General)	77,486.00	53,250.00	-	1,30,736.00	23,668.00	40,831.00	-	64,499.00
7	Office Equipments (Computer)	1,98,500.00	-	-	1,98,500.00	1,78,780.00	9,793.00	-	1,88,573.00
8	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
9	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
10	Capital Work-in-	-	-	-	-	-	-	-	-

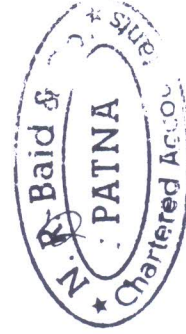
10.1 Depreciation Charge amounting to ₹ 1,88,456.00 (P.Y. - ₹ 1,03,541.00) allocated between statement of Profit & Loss account ₹ 1,79,666.00 (P.Y. - ₹ 1,03,541.00) and against surplus ₹ 8,790.00 (P.Y. - ₹ Nil), the latter being towards charging off overaged assets under dispensation of new Act.

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
(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
(ii)	Non-Depreciable	1,94,000.00	-	-	1,94,000.00	1,75,508.00	8,790.00*	-	1,84,298.00
	Total	11,39,636.00	53,250.00	-	11,92,886.00	5,30,533.00	1,88,456.00	-	7,18,989.00

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



APNA AWAS CONSTRUCTION PVT. LTD.

APNA AWAS CONSTRUCTION PVT. LTD.

(Signature)

DIRECTOR

(Signature)

MANAGING DIRECTOR

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. - 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**3,59,46,107.25****Note No. - 20****Other Current Assets**

APNA AWAS CONSTRUCTION PVT. LTD.

APNA AWAS CONSTRUCTION PVT. LTD.

Axine
DIRECTOR

[Signature]
MANAGING DIRECTOR

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. - 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

(Increase)/Decrease in Inventory

80,00,000.00	-
(80,00,000.00)	-

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

18,15,00,000.00	18,53,64,000.00
25,40,43,000.00	18,15,00,000.00
(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.

Note No. - 27**Finance costs**

(a) Interest Expenses



APNA AWAS CONSTRUCTION PVT. LTD.

Asim
DIRECTOR

APNA AWAS CONSTRUCTION PVT. LTD.

J. K. Singh
MANAGING DIRECTOR

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. - 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

- Secretarial 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 calculating 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 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

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

-

-

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

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 exists and related parties with whom transactions 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.

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

All Notes form Part of the accounts

For N. R. Baid & Co.

Firm Registration No. 002104C

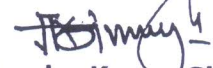
Chartered Accountants


(CA. A. Baid)

Partner

Membership No. 408360

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



Thank-you for your patronage

