APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

BALANCE SHEET AS ON 31ST MARCH 2021

(Amount in ₹)

Particulars	Note	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	3,86,75,713.79	3,47,19,276.22
(3) **Non-current liabilities**			
(a) Long-term borrowings	4	-	-
(b) Deferred Tax Liability	5	-	-
(b) Other Long-term Liabilities	5	6,72,000.00	6,72,000.00
(4) **Current Liabilities**			
(a) Short-term borrowings	6	2,30,30,838.36	2,30,86,662.28
(b) Trade payables	7	89,53,090.00	1,06,72,468.02
(c) Other current liabilities	8	20,31,17,565.89	23,75,40,817.22
(d) Short-term provisions	9	4,02,124.00	2,00,000.00
	TOTAL	**28,02,45,332.04**	**31,22,85,223.74**
II. **ASSETS**			
(1) **Non-current assets**			
(a) Property, Plant & Equipment	10		
(i) Tangible assets		38,65,516.00	51,93,535.00
(ii) Capital Work In Progress		-	-
(b) Non-current investments	11	-	-
(b) Deferred Tax Assets	12	6,47,976.00	5,63,479.00
(d) Long-term loans and advances	13	-	-
(e) Other non-current assets	14	-	-
(2) **Current assets**			
(a) Current investments	15	-	-
(b) Inventories	16	20,53,96,059.44	24,45,83,896.14
(c) Trade receivables	17	2,77,83,924.00	1,30,73,883.00
(d) Cash and cash equivalents	18	39,02,865.68	31,44,600.30
(e) Short-term loans and advances	19	3,86,48,990.92	4,57,25,830.30
(f) Other current assets	20	-	-
	TOTAL	**28,02,45,332.04**	**31,22,85,223.74**
Significant Accounting Policies	1		

In terms of our report of even date.

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

Place: Patna
Dated, 3rd November, 2021

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

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

For & on Behalf of the Board

(Jitendra Kumar Singh)
Managing Director-01567970

(Amrendra Kumar Sinha)
Director-01974038

N. R. Baid & Co. PATNA Chartered Accountants

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

(Amount in ₹)

Particulars	As at 31st March, 2021	As at 31st March, 2020
Note No. - 2:Share Capital		
AUTHORISED SHARE CAPITAL 150,000 Equity Shares of ₹ 100 each (P.Y. 1,50,000 Equity Share ₹100 each)	**1,50,00,000.00**	**1,50,00,000.00**
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. 53940 Equity Share ₹100 each)	**53,94,000.00**	**53,94,000.00**
2.1 The Detais of Shareholders holding more than 5% shares:		
Name of the Shareholder	**No.of Shares**	**No.of Shares**
Jitendra Kumar Singh	23320	23320
Amrendra Kumar Sinha	23870	23870
Prabhat Kumar Singh	6750	6750
2.2 The Reconcilation of the noumber of shares outstanding is set out below:		
Particulars	**No.of Shares**	**No.of Shares**
Equity Shares at the beginning of the year	53940	53940
Add: Shares issued on Allotment	-	-
Equity Shares at the end of the year	53940	53940
Note No. - 3:Reserves and Surplus		
(a) Capital Reserves		-
Opening Balance	-	
Addition During the Year	-	
(b) Securities Premium Reserve		-
Opening Balance	-	
Addition During the Year	-	
(c) Other Reserve		-
Opening Balance	-	
Addition During the Year	-	
(d) Surplus (Balance in Statement of Profit & Loss)		-
Opening Balance	3,47,19,276.22	2,96,09,308.01
Addition During the Year	39,56,437.57	51,09,968.21
	3,86,75,713.79	3,47,19,276.22
Less: Dividend	-	-
: Bonus Shares	-	-
: Transfer	-	-
	3,86,75,713.79	**3,47,19,276.22**

For & on Behalf of the Board

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

(Sri Jitendra Kumar Singh)
Managing Director-01567970

(Sri Amrendra Kumar Sinha)
Director-01974038

N. R. Baid & Co. PATNA Chartered Accountants

APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

(Amount in ₹)

Particulars	As at 31st March, 2021	As at 31st March, 2020
Note No. - 4:Long - Term Borrowings		
Secured		
Unsecured		
(a) Loan from Related Party	-	-
(b) Loan from Others	-	-
	-	-
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		
(a) Loan From Bank	1,98,67,838.36	2,11,03,662.28
Unsecured		
(a) Loan from Directors and their Relatives	31,63,000.00	19,83,000.00
	2,30,30,838.36	**2,30,86,662.28**

6.1 Secured Short Term Borrowing from Bank includes vehicle loan taken from State Bank of India against hypothecation of two Vehicles ₹ 28,34,557.36 (Previous Year ₹ 33,82,061.50). In absence of repayment schedule, the entire outstanding has been classified under Short Term Borrowing.

6.2 Loan from Bank Includes ₹ 1,70,33,281.00 from PNB (P.Y. - ₹ 1,77,21,600.78) as Cash Credit Facility and is secured by way of mortgage of flats.

6.3 Unsecured Loans consists Loan from Directors and relatives.

For & on Behalf of the Board

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

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APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

(Amount in ₹)

Particulars	As at 31st March, 2021	As at 31st March, 2020
Note No. - 7 :Trade Payables		
(a) Micro, Small and Medium Enterprises	-	-
(b) Others	89,53,090.00	1,06,72,468.02
	89,53,090.00	**1,06,72,468.02**

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 remair	-	-
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	1,36,04,045.00	1,10,92,597.00
(b) Duties & Taxes Payable	16,90,749.89	4,69,091.22
(c) Advance from Customers	17,78,71,819.00	21,35,15,355.00
(d) Payable to Landlord	56,25,000.00	46,07,143.00
(e) Refundable to Customer Advance	43,25,952.00	78,56,631.00
	20,31,17,565.89	**23,75,40,817.22**
Note No. - 9 :Short - Term Provisions		
(a) Provisions for Employee benefits	-	-
(b) Others		
Income Tax	4,02,124.00	2,00,000.00
	4,02,124.00	**2,00,000.00**

For & on Behalf of the Board

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

(Sri Jitendra Kumar Singh)
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APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

Property, Plant & Equipment Statement Forming Part of Balance Sheet as on 31st March 2021

Note No. - 10

Sl. No.	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Original Cost	Addition	Sale / Scrap / Adjustment	Total As on 31.03.2021	up to 31.03.2020	During the Year	Sale / Scrap / Adjustment	Total As on 31.03.2021	As at 31.03.2021	As at 31.03.2020
	Tangible Assets										
1	**Land**	-	-	-	-	-	-	-	-	-	-
2	**Buildings**	-	-	-	-	-	-	-	-	-	-
3	**Plant & Equipments**	64,84,038.00	57,500.00	-	65,41,538.00	41,68,733.00	5,24,471.00	-	46,93,204.00	18,48,334.00	23,15,305.00
4	**Furniture & Fixtures**	2,82,761.00	-	-	2,82,761.00	2,24,316.00	14,025.00	-	2,38,341.00	44,420.00	58,445.00
5	**Office Equipments (General)**	2,03,936.00	90,900.00	-	2,94,836.00	1,91,029.00	29,576.00	-	2,20,605.00	74,231.00	12,907.00
6	**Office Equipments (Computer)**	5,19,099.00	-	-	5,19,099.00	4,10,899.00	62,390.00	-	4,73,289.00	45,810.00	1,08,200.00
7	**Vehicle**	53,21,259.00	-	-	53,21,259.00	26,22,581.00	8,45,957.00	-	34,68,538.00	18,52,721.00	26,98,678.00
	Leased Assets						-				
	Current Year's Figures	1,28,11,093.00	1,48,400.00	-	1,29,59,493.00	76,17,558.00	14,76,419.00	-	90,93,977.00	38,65,516.00	51,93,535.00
	Previous Year's Figures	1,28,11,093.00	-	-	1,28,11,093.00	55,24,170.00	20,93,388.00	-	76,17,558.00	51,93,535.00	-
	Capital Work-in-	-	-	-	-	-	-		-	-	-

10.1 Non-Depreciable Assets constitute the types of assets where useful life as specified under schedule II of The Companies Act, 2013 is over as on 01/04/2020 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

Sl. No.	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK
		Original Cost	Addition	Sale / Scrap / Adjustment	Total As on 31.03.2021	up to 31.03.2020	During The Year	Sale / Scrap / Adjustment	Total As on 31.03.2021	As at 31.03.2021
(i)	*Depreciable*	1,23,61,257.00	1,48,400.00	-	1,25,09,657.00	71,90,217.00	14,76,419.00	-	86,66,636.00	38,43,021.00
(ii)	*Non- Depreciable*	4,49,836.00	-	-	4,49,836.00	4,27,341.00	-	-	4,27,341.00	22,495.00
	Total	1,28,11,093.00	1,48,400.00	-	1,29,59,493.00	76,17,558.00	14,76,419.00	-	90,93,977.00	38,65,516.00

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

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APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

(Amount in ₹)

Particulars	As at 31st March, 2021	As at 31st March, 2020
Note No. - 11 :Non-Current Investments	-	-
Note No. - 12 :Deferred Tax Assets		
(a) **Deferred Tax Assets**		
- Related to Property, Plant & Equipment	6,47,976.00	5,63,479.00
(b) **Deferred Tax Liabilities**		
- Related to Property, Plant & Equipment	-	-
Total	**6,47,976.00**	**5,63,479.00**
Note No. - 13 :Long - Term Loans and Advance	-	-
Note No. - 14 :Other Non-current Assets	-	-
Note No. - 15 :Current investments	-	-
Note No. - 16 :Inventories		
(a) Stock of Unsold Units	3,58,75,000.00	3,96,75,000.00
(b) Work-in-Progress	16,95,21,059.44	20,49,08,896.14
	20,53,96,059.44	**24,45,83,896.14**

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

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

16.3 Stock of Work in Progress are as per inventory taken, valued and certified by one of the Directors. Carrying amount of Inventories (Appropriate Classification in this case Stock of Unsold Units and Work in Progress) valued at cost plus 8% being lesser than Net Realisable Value as at 31/03/2021 Stock of Unsold Units and ₹ 3,58,75,000.00 and Work-in-progress ₹ 16,95,21,059.44. Individual Item of Cost of conversion under ₹ 5,000/- has been ignored at the time of valuation. Standard Cost Method has been adopted for valuation.

Note No. - 17 :Trade Receivables		
(a) Trade Receivables within 6 months	1,97,75,779.00	40,52,375.00
(b) Trade Receivables above 6 months	80,08,145.00	90,21,508.00
	2,77,83,924.00	**1,30,73,883.00**

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

For & on Behalf of the Board

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APNA AWAS CONSTRUCTION PRIVATE LIMITED

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

(Amount in ₹)

Particulars	As at 31st March, 2021	As at 31st March, 2020
Note No. - 18 :Cash and Cash Equivalents		
(a) Balance with Banks	34,02,751.68	30,38,264.30
(b) Cash in hand	5,00,114.00	1,06,336.00
	39,02,865.68	**31,44,600.30**
Note No. - 19 :Short - Term Loans and Advances		
(a) Other Loans and Advances	3,55,21,580.00	4,21,99,789.00
(b) Advance to Suppliers	9,49,910.92	13,48,541.30
(c) Security Deposit to Landlord	21,77,500.00	21,77,500.00
	3,86,48,990.92	**4,57,25,830.30**
Note No. - 20 :Other Current Assets	-	-

For & on Behalf of the Board

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

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APNA AWAS CONSTRUCTION PRIVATE LIMITED

CIN NO. U45200BR2001PTC009553

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

(Amount in ₹)

Particulars	As at 31st March, 2021	As at 31st March, 2020
Note No. - 21 :Revenue From Operation		
(a) Sales of Flats	12,56,78,500.00	16,37,28,476.00
(b) Extra Work or Contractual Work	25,91,100.00	13,51,462.00
	12,82,69,600.00	**16,50,79,938.00**
21 In respect of revenue recognition the total amount not recognised as revenue during the previous year due to lack of reasonable certainty of its ultimate collection along with nature of uncertainty - Nil.		
Note No. - 22 :Other Income		
(a) Rent Income	38,79,312.00	38,36,164.00
(b) Other Non-Operating Income	22,74,747.30	-
	61,54,059.30	**38,36,164.00**
Note No. - 23 :Project & Construction Expenses		
Incurred during the year	7,22,28,811.68	8,92,85,635.15
	7,22,28,811.68	**8,92,85,635.15**
Note No. - 24 :Changes in inventories of unsold units		
Stocks at the Commencement of the year	3,96,75,000.00	4,88,75,000.00
Less: Stocks at the Close of the year	3,58,75,000.00	3,96,75,000.00
(Increase)/Decrease in Inventory	**38,00,000.00**	**92,00,000.00**
Note No. - 25 :Work-in-progress and Stock-in-Trade		
Stocks at the Commencement of the year		
Stock-in-Process	20,49,08,896.14	23,49,71,983.33
Less: Stocks at the Close of the year		
Stock-in-Process	16,95,21,059.44	20,49,08,896.14
(Increase)/Decrease in Inventory	**3,53,87,836.70**	**3,00,63,087.19**

For & on Behalf of the Board

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

(Amount in ₹)

Particulars	As at 31st March, 2021	As at 31st March, 2020
Note No. - 26 :Employees benefits expense		
(a) Salaries and Wages	46,98,266.00	49,18,558.00
(b) House Rent Allowance	9,38,987.00	9,36,032.00
(c) Conveyance Allowance	6,15,831.00	5,42,063.00
(d) Director's Remuneration	45,24,000.00	45,24,000.00
(e) Contribution to EPF	4,88,426.00	4,85,604.00
(f) Contribution to ESI	1,16,498.00	1,27,848.00
	1,13,82,008.00	**1,15,34,105.00**

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

Defined Contribution Plans

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

Employer's Contribution to Provident Fund , DLI and Inspection Charges	4,88,426.00	4,85,604.00
Employer's Contribution to ESI	1,16,498.00	1,27,848.00
	6,04,924.00	**6,13,452.00**

Defined Benefit Plan

The employees' gratuity scheme for payment of gratuity to its employees as and when becames due, and payment towards gratuity liabilities are being provided by the Company in consonance with AS-15. However, the company is yet to get into an arrangement for superannuation plan with an external agency, for which the company is in talks and is expected to be arranged soon.

Note No. - 27 :Finance costs		
(a) Interest Expenses	22,41,732.86	25,47,365.62
	22,41,732.86	**25,47,365.62**

27.1 Entire Borrowing Costs being of revenue nature have been charged to the Profit & Loss Account and ₹ Nil has been Capitalised during the year.

For & on Behalf of the Board

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

(Sri Jitendra Kumar Singh)
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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

(Amount in ₹)

Particulars	As at 31st March, 2021	As at 31st March, 2020
Note No. - 28 :Other Expenses		
(a) **Selling and Distribution Expenses:**		
Advertisement & Publicity	-	1,77,966.00
	-	1,77,966.00
(b) **Establishment Expenses:**		
Payment to Auditors		
i) As Auditor -		
- Statutory Audit	33,000.00	33,000.00
- Tax Audit Fees	11,000.00	11,000.00
- GST Audit Fees	25,000.00	25,000.00
- Certification charges	8,000.00	6,000.00
(c) Brokerage & Commission	49,000.00	5,63,500.00
(d) Telephone Charges	1,24,086.17	1,78,095.00
(e) Travelling & Conveyance Expenses*	3,52,682.00	4,56,326.00
(f) Rates & Taxes	54,622.00	9,79,642.00
(g) Rent Paid	13,41,684.00	11,92,086.00
(h) Sundry Debit Balance w/off	-	1,28,27,838.42
(i) Electricity Expenses	53,156.00	74,678.00
(j) Others	7,63,680.32	10,49,483.41
	28,15,910.49	**1,73,96,648.83**
	28,15,910.49	**1,75,74,614.83**

*Travelling & Conveyance Expeses includes ₹ 3,52,682/- Director's Travelling Expenses.

28	**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	39,56,437.57	51,09,968.21
(ii)	Weighted average number of Equity Shares used as denominator for calcuating EPS	53940	53940
(iii)	Basic and Diluted Earning per share	73.35	94.73
(iv)	Face Value per Equity Share	100	100
Note No. - 32 :Earning in Foreign Exchange		-	-

For & on Behalf of the Board

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

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APNA AWAS CONSTRUCTION PRIVATE LIMITED

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

(Amount in ₹)

Particulars	As at 31st March, 2021	As at 31st March, 2020
Note No. - 33 :Contingent Liabilities and Commitments		
Contingent Liabilities: -		
(a) Claims against the compnay not acknowledged as debt	-	-
(b) Guarantees	-	-
(c) Other money for which the company is contingently liable	-	-
(d) Service Tax Reverse Charge on Payment to Security Charges	-	-
(e) Professional Tax	12,100.00	-
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	-	-
	12,100.00	-

33.1 Contingent Assets ₹ Nil during the year.

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

For & on Behalf of the Board

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APNA AWAS CONSTRUCTION PRIVATE LIMITED

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

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

(Amount in ₹)

Particulars	As at 31st March, 2021	As at 31st March, 2020

Note No. - 34 :Related party Disclosures

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

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

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

Si.No	Name of Related Party	Relationship	2020-2021	2019-2020
1	***Directors Remuneration***			
	Jitendra Kumar Singh	Managing Director	12,00,000.00	12,00,000.00
	Amrendra Kumar Sinha	Director	12,00,000.00	12,00,000.00
	Prabhat Kumar Singh	Director	12,00,000.00	12,00,000.00
	Pankaj Kumar Singh	Director	9,24,000.00	9,54,000.00
3	***Salary/ Brokerage***			
	Arpana kumari Rashmi (Salary)	Wife of a Director	-	3,00,000.00
	Arpana kumari Rashmi (Brokerage)	Wife of a Director	49,000.00	-
4	***Rent Paid***			
	Kiran Singh	Wife of a M. Director	2,25,428.00	1,98,681.00
	Jyoti Sinha	Wife of a Director	2,25,428.00	1,98,681.00
	Anju Singh	Wife of a Director	2,25,428.00	1,98,681.00

(ii) Balances as at 31st March, 2021

Si.No	Name of Related Party	Relationship	2020-2021	2019-2020
	Loan & Advances			
1	Apna Awas Engineering Pvt. Ltd.	Concern in which management has a substantial interest	-	47,83,130.00
	Unsecured Loans			
1	Jitendra Kumar Singh	Managing Director	13,45,000.00	1,65,000.00
2	Jyoti Sinha	Wife of a Director	8,18,000.00	8,18,000.00
3	Amrendra Kumar Sinha	Director	5,00,000.00	5,00,000.00
4	Prabhat Kumar Singh	Director	5,00,000.00	5,00,000.00
	Receivables (Sundry Debtors)			
1	Pankaj Kumar Singh	Director	1,27,735.00	1,27,735.00
2	Kiran Singh	Wife of a M. Director	4,45,783.00	4,45,783.00

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

APNA AWAS CONSTRUCTION PVT. LTD. PATNA

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

(Jitendra Kumar Singh)
Managing Director-01567970

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

(Amrendra Kumar Sinha)
Director-01974038

Place: Patna
Dated, 3rd November, 2021

N. R. Baid & Co. PATNA Chartered Accountants