IN-RJ04785153489678X

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INDIA NON JUDICIAL

Government of Rajasthan

e-Stamp

Certificate No.	:	IN-RJ04785153489678X
Certificate Issued Date	:	29-Apr-2025 01:04 PM
Account Reference	:	NONACC (SV)/ rj3099204/ ALWAR/ RJ-AL
Unique Doc. Reference	:	SUBIN-RJRJ309920492859993829205X
Purchased by	:	TREHAN APNA GHAR PVT LTD
Description of Document	:	Article 4 Affidavit
Property Description	:	TOWER NO 3 AND 4, KH NO 88 NEEMRANA
Consideration Price (Rs.)	:	0 (Zero)
First Party	:	TREHAN APNA GHAR PVT LTD
Second Party	:	NA
Stamp Duty Paid By	:	TREHAN APNA GHAR PVT LTD
Stamp Duty Payable (Rs.)	:	50 (Fifty only)
Surcharge for Infrastructure Development (Rs.)	:	5 (Five only)
Surcharge for Propagation and Conservation of Cow (Rs.)	:	5 (Five only)
Surcharge for Relief from Natural and Man-made Calamities (Rs.)	:	5 (Five only)
Stamp Duty Amount(Rs.)	:	65 (Sixty Five only)

NOTARY GOVT. OF INDIA
RAM NIWAS, GGM, (Reg. No. 8224)
12 JUN 2025

For Trehan Apna Ghar Pvt. Ltd.

Authorised Signatory

JD 0041499950

VOID VOID VOID

Statutory Alert:

1. The authenticity of this Stamp certificate should be verified at 'www.shcilestamp.com' or using e-Stamp Mobile App of Stock Holding. Any discrepancy in the details on this Certificate and as available on the website / Mobile App renders it invalid.
2. The onus of checking the legitimacy is on the users of the certificate.
3. In case of any discrepancy please inform the Competent Authority.

DECLARATION

I, Madan Lal Karn Son of Mr. Anant Lal Karn aged 50 years R/o House No. 83, First Floor, Surya Nagar Phase-1, Sector 91, Faridabad, Haryana-121013 Authorized Signatory of Trehan Apna Ghar Private Limited who is the promoter of the proposed project **"TREHAN VILASA HEIGHTS"** situated at Khasra No. 1205,1206 Village- Pipli, Neemrana, Tehsil-Behror and District- Alwar, State Rajasthan, do hereby solemnly declare, undertake and state as under:

1. That the aforesaid project is a New Project.
2. That in pursuant to section 3 of the Act, we have not advertise, market, book, sell or offer for sale, or invite person to purchase in any manner any villa/unit of the project and not accepted any advance payment and booking from the allottees towards any villa/unit of the said project till date of signing this declaration and even will not take till the time we get our RERA Registration number.
3. That if any contradiction arises in the future the promoter will be responsible for it.

For Trehan Apna Ghar Pvt. Ltd.

Authorised Signatory

Madan Lal Karn
(Deponent)

VERIFICATION

I, Madan Lal Karn Son of Mr. Anant Lal Karn aged 50 years R/o House No. 83, First Floor, Surya Nagar Phase-1, Sector 91, Faridabad, Haryana-121013 Authorized Signatory of Trehan Apna Ghar Private Limited, do hereby verify the contents in para No. 1 to 3 of my above Affidavit cum Declaration are true and correct and nothing material has been concealed by me there from.

For Trehan Apna Ghar Pvt. Ltd.

Authorised Signatory

NOTARY GOVT. OF INDIA
RAM NIWAS, GGM, (Reg. No. 8224)
12 JUN 2025

ATTESTED

RAM NIWAS MALIK, ADVOCATE
NOTARY, GURUGRAM (HR.) INDIA

Madan Lal Karn
(Deponent)

TREHAN APNA GHAR PRIVATE LIMITED

Registered Address: 290, Naya Bas, Alwar, Rajasthan, India-301001
CIN NO.: U45201RJ2011PTC034273

DECLARATION CUM UNDERTAKING

I, Madan Lal Karn Son of Mr. Anant Lal Karn aged 50 years R/o House No. 83, First Floor, Surya Nagar Phase-1, Sector 91, Faridabad, Haryana-121013 Authorized Signatory of Trehan Apna Ghar Private Limited who is the promoter of the proposed project **"TREHAN VILASA HEIGHTS"** situated at Khasra No. 1205,1206 Village-Pipli, Neemrana, Tehsil-Behror and District- Alwar, State Rajasthan, do hereby solemnly declare, undertake and state as under:

I/We hereby declare that we have appointed Ar. Mansingh Meena as Architect, Er. Brajesh Kumar Sinha as Engineer/ structural Engineer, CA Ritesh Khurana as Chartered Accountant for our project. We have not yet appointed any Real Estate Agent, HVAC Consultants or any other Consultants as on date. If we appoint any Consultant before the completion of the project, we will inform RERA authority accordingly.

I/We hereby declare that whatever has been stated above is true to the best of my/our knowledge, correct and nothing material has been concealed there from.

For Trehan Apna Ghar Private Limited

For Trehan Apna Ghar Pvt. Ltd.

MKarn

Authorised Signatory

Madan Lal Karn
(Authorized Signatory)

TREHAN APNA GHAR PRIVATE LIMITED

Registered Address: 290, Naya Bas, Alwar, Rajasthan, India-301001
CIN NO.: U45201RJ2011PTC034273

DECLARATION CUM UNDERTAKING

I, Madan Lal Karn Son of Mr. Anant Lal Karn aged 50 years R/o House No. 83, First Floor, Surya Nagar Phase-1, Sector 91, Faridabad, Haryana-121013 Authorized Signatory of Trehan Apna Ghar Private Limited who is the promoter of the proposed project **"TREHAN VILASA HEIGHTS"** situated at Khasra No. 1205,1206 Village- Pipli, Neemrana, Tehsil-Behror and District- Alwar, State Rajasthan, do hereby solemnly declare, undertake and state as under:-

1.	NOC for Environment	Not Applicable
2.	NOC for Airport Authority Of India	Not Applicable
3.	NOC for Fire	Not Applicable
4.	Water Supply Permission	Not Available *

*That NOC for Water Supply Permission shall be uploaded/submitted either before completion of the Project or in due course of time whichever is earlier via Project Profile modification module.

We hereby declare that whatever has been stated above is true to the best of my knowledge, correct and nothing material has been concealed there from.

For Trehan Apna Ghar Private Limited

For Trehan Apna Ghar Pvt. Ltd.

Madan Lal Karn
(Authorized Signatory)

Authorised Signatory

TREHAN APNA GHAR PRIVATE LIMITED

Registered Address: 290, Naya Bas, Alwar, Rajasthan, India-301001
CIN NO.: U45201RJ2011PTC034273

DECLARATION CUM UNDERTAKING

I, Madan Lal Karn Son of Mr. Anant Lal Karn aged 50 years R/o House No. 83, First Floor, Surya Nagar Phase-1, Sector 91, Faridabad, Haryana-121013 Authorized Signatory of Trehan Apna Ghar Private Limited who is the promoter of the proposed project **"TREHAN VILASA HEIGHTS"** situated at Khasra No. 1205,1206 Village-Pipli, Neemrana, Tehsil-Behror and District- Alwar, State Rajasthan, do hereby solemnly declare, undertake and state as under:

1. No **criminal case** is pending against me or any other directors; neither I have been convicted in any criminal case in the past. There is no litigation pending against the land and the Project in any court.
2. There is no **Encumbrance and Dispute** on the aforesaid Project and the project is free from all encumbrances and charges.

We hereby declare that whatever has been stated above is true to the best of my knowledge, correct and nothing material has been concealed there from.

For Trehan Apna Ghar Private Limited

For Trehan Apna Ghar Pvt. Ltd.

Madan Lal Karn
(Authorized Signatory)
Authorised Signatory

FORM-A

[See rule 3(2)]

APPLICATION FOR REGISTRATION OF PROJECT

To

The Real Estate Regulatory Authority
Rajasthan, Jaipur

Sir,

1. I/We hereby apply for the grant of registration of my/our project **"TREHAN VILASA HEIGHTS"** situated at Khasra No. 1205,1206 Village- Pipli, Neemrana, Tehsil-Behror and District- Alwar, State Rajasthan.

   (i) Status of the applicant: **Company**

   (ii) Details of Promoter:

   a. Name: Trehan Apna Ghar Private Limited
   b. Address: **290, Naya Bas, Alwar, Rajasthan, India-301001**
   c. Copy of registration certificate –**Attached**
   d. Main Objects: **Real Estate**
   e. Name, photograph and address of directors/Authorised Signatory:-

1.	NAME	**Yashpal Ikdaya (Director)**	
	ADDRESS	120, Meena Dharmshala, Naya Bas, Alwar, Rajasthan-301001	
	CONTACT DETAILS AND MAIL ID	yashpal@thdindia.com 9887711211	
2.	NAME	**Saransh Trehan (Director)**	

For Trehan Apna Ghar Pvt. Ltd.

Authorised Signatory

	ADDRESS	14, Cedar Crest, Nirvana Country, Gurgaon, Haryana-122018	
	CONTACT DETAILS AND MAIL ID	saransh@thdindia.com 9555559595	
3.	NAME	**Nisarg Trehan (Director)**	
	ADDRESS	14, Cedar Crest, Nirvana Country, Gurgaon, Haryana-	
	CONTACT DETAILS AND MAIL ID	nisarg@thdindia.com 9911226153	
4.	NAME	**Harsh Trehan (Director)**	
	ADDRESS	14, Cedar Crest, Nirvana Country, Gurgaon, Haryana-122018	
	CONTACT DETAILS AND	trehan@thdindia.com 9650004188	
5.	NAME	**Hitesh Ikdaya (Director)**	
	ADDRESS	120, Meena Dharmshala, Naya Bas, Alwar, Rajasthan-301001	
	CONTACT DETAILS AND MAIL ID	hitesh.tt96@gmail.com 7737474883	
6.	NAME	Madan Lal Karn	
	ADDRESS	House No. 83, First Floor, Surya Nagar Phase-1, Sector 91, Faridabad, Haryana-121013	

For Trehan Apna Ghar Pvt. Ltd.

Authorised Signatory

	CONTACT DETAILS AND MAIL ID	karan@thdindia.com 9999055097	

(iii) PAN of promoter: **AAJCA2555N**

(iv) Name and address of the bank or banker with which account in terms of sub-clause (D) of clause (l) of sub-section (2) of section 4 of the Real Estate (Regulation and Development) Act, 2016 will be maintained:

Bank Name-ICICI BANK
Branch Name-
IFSC code- ICIC0001843
Bank A/c Number- 777705006256

Details of project land: Khasra No. 1205,1206 Village- Pipli, Neemrana, Tehsil-Behror and District- Alwar, State Rajasthan

Total Phase Area**: 4062 square meters**

(v) Brief details of the projects launched by the promoter in the last five years, whether already completed or being developed, as the case may be, including the current status of the said projects, any delay in its completion, details of cases pending related to project land, details of type of land and payments pending etc.: **N.A.**

(vi) Agency to take up external development works ____________ ~~Local Authority~~/Self Development: Self development

(vii) Registration fee through online payment as the case may be Payment ID 22735520250613175047 Transaction No. RERA-TRANS-335 of Rs 146130 on 13/06/2025

(viii) Any other information the applicant may like to furnish: **N.A.**

For Trehan Apna Gnar Pvt. Ltd

Authorised Signatory

2. I/we enclose the following documents in triplicate, namely:-

(i) Authenticated copy of the PAN card of the promoter: **Attached**

(ii) ITR/Audited Balance sheet of the promoter for the preceding financial year: **Attached**

(iii) Copy of the legal title deed reflecting the title of the promoter to the land on which the real estate project is proposed to be developed along with legally valid documents for chain of title with authentication of such title: **Attached**

(iv) The details of encumbrances on the land on which development is proposed including any rights, title, interest or name of any party in or over such land along with details: **N.A.**

(v) Where the promoter is not the owner of the land on which development is proposed details of the consent of the owner of the land along with a copy of the collaboration agreement, development agreement, joint development agreement or any other agreement, as the case may be, duly executed, entered into between the promoter and such owner and copies of title and other documents reflecting the title of such owner on the land proposed to be developed: **N.A.**

(vi) An authenticated copy of the approvals and commencement certificate (wherever required under local law) from the competent authority obtained in accordance with the laws as may be applicable for the real estate project mentioned in the application, and where the project is proposed to be developed in phases, an authenticated copy of the approvals and commencement certificate (wherever required under local law) from the competent authority for each of such phases: **Attached**

(vii) The Sanctioned Plan, Layout plan and Specifications of the proposed project or the phase thereof, and the whole project as sanctioned by the competent authority: **Attached**

(viii) The plan of development works to be executed in the proposed project and the proposed facilities to be provided thereof including fire-fighting facilities, drinking water facilities (wherever applicable) emergency evacuation services, use of renewable energy: **N.A.**

For Trehan Apna Ghar Pvt. Ltd.

Authorised Signatory

(ix) The location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the latitude and longitude of the end points of the project: **Attached**

(x) Performa of the allotment letter, agreement for sale, and the conveyance deed proposed to be executed with the allottees: **Attached**

(xi) The number, type and the carpet area of apartments for sale in the project along with the area of the exclusive Balcony or Verandah areas and the exclusive open terrace areas with the apartment, if any: **N.A.**

(xii) The number and areas of garage for sale in the project: **N.A.**

(xiii) The number of parking areas in each type of parking such as open, basement, stilt, mechanical parking etc. available in the real estate project: **N.A.**

(xiv) The names and addresses of his real estate agents, if any, for the proposed project **N.A.**

(xv) The names and addresses of the contractors, architect, structural engineer, if any and other persons concerned with the development of the proposed project: **Declaration Attached**

(xvi) A declaration in Form-B. **Attached**

(Note: If any of the above items is not applicable write "N.A." against the appropriate items)

3. I/We enclose the following additional documents and information regarding ongoing projects, as required under rule 4 of the Rajasthan Real Estate (Regulation and Development) Rules, 2017 and other provisions of the Act, rules and regulations made there under, namely:-

(i)

(ii)

(iii)

4. I/We solemnly affirm and declare that the particulars given in herein are correct to my /our knowledge and belief.

Yours faithfully

Signature and seal of the applicant(s)

For Trehan Apna Ghar Pvt. Ltd.

Authorised Signatory

TREHAN APNA GHAR PRIVATE LIMITED

Registered Address: 290, Naya Bas, Alwar, Rajasthan

Certified True Copy of Resolution Passed at The Meeting of the Board Directors of TREHAN APNA GHAR PRIVATE LIMITED at Registered Office of the Company 290, Naya Bas, Alwar, Rajasthan, Dated 12.06.2025.

The Directors discussed and approved by passing the following resolution:

"**RESOLVED THAT** Mr. Madan Lal Karn is hereby authorized to "Sign all the Documents Regarding RERA" by the consent of the Directors of the **TREHAN APNA GHAR PRIVATE LIMITED.** He will be authorized to sign and do all such acts, deeds and thing as may be necessary for the accomplishment of the same.

And generally, to do and execute all such acts, deeds or things as may think fit or necessary and/or incidental to the above purpose including any legal proceedings.

"**RESOLVED FURTHER THAT** the aforesaid powers granted to Mr. Madan Lal Karn shall be valid and effective unless revoked earlier by the directors and shall be exercised by them only so long as they are in employment of/associated with the Company".

RESOLVED FURTHER THAT all acts, deeds, things, matters, etc. as aforestated shall be deemed to be valid and enforceable only if they are consistent with the instant resolution as may be relevant in this case and that the board shall not be responsible for any illegal and valid acts and any acts beyond the scope of the aforestated power done by the said officials and such invalid, illegal acts, and acts done beyond the scope of power granted in this resolution shall not bind the company against any third parties on before any authorities in any manner and that the board shall not be answerable in that behalf".

"**RESOLVED FURTHER THAT** a copy of the resolution duly certified by the Director of the Company be furnished to anyone concerned or interested in the matter."

For **TREHAN APNA GHAR PRIVATE LIMITED**

For Trehan Apna Ghar Pvt. Ltd.
Director
YASHPAL IKDAYA
(Director)

For Trehan Apna Ghar Pvt. Ltd.
Director
NISARG TREHAN
(Director)

For Trehan Apna Ghar Pvt. Ltd.
Director
SARANSH TREHAN
(Director)

For Trehan Apna Ghar Pvt. Ltd.
Director
HARSH TREHAN
(Director)

For Trehan Apna Ghar Pvt. Ltd.
Director
HITESH IKDAYA
(Director)

PRAVEEN CHAND & CO.
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS OF
M/s TREHAN APNA GHAR PRIVATE LIMITED

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the accompanying financial statements of **M/s TREHAN APNA GHAR PRIVATE LIMITED** ("the company"), which comprise the balance sheet as at March 31, 2024, and the Statement of Profit and loss, cash flow statement for the year then ended on that date and notes to the financial statements including a summary of significant accounting policies and other explanatory information. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024 its profit and cash flow for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there is no key audit matter to be communicated in our report.

PRAVEEN CHAND & CO. * CHARTERED ACCOUNTANTS *

Office: N-302, Anupam Apartments, East Arjun Nagar, 4 CBD, Delhi -110032
Second Office – 4F CS-60, ANSAL PLAZA, Sec-1, Vaishali, Ghaziabad
Uttar Pradesh, Tel: 91-120-6295642, Mob +91-93125-0069
Email Id: praveenagarwal 05@yahoo.com; Praveenchandandcompany@gmail.com

For Trehan Apna Ghar Pvt. Ltd.

Director

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Company's Annual Report, but does not include financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For Trehan [illegible] Ltd.

Director

PRAVEEN CHAND & CO. * CHARTERED ACCOUNTANTS *

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For Trehan Apna Ghar Pvt. Ltd.

Director

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order

2. As required by the Section 143 (3) of the Act, we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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

c) The Balance Sheet and the Statement of Profit and Loss and the cash flow statement dealt with by this report are in agreement with the books of accounts.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2016.

e) On the basis of the written representations received from the directors, as on 31st March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2024 from being appointed as a director in terms of section 164(2) of the Act.

f) Since the company's turnover as per last year audited financial statements was not more than Rs 50 Crores and its borrowings from banks & financial institutions was not more than 25 Crores, hence the company is not required for getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and operating effectiveness of such controls.

g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, In our opinion and to the best of our information and according to the explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a Private Limited Company.

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements- Refer Note 37 to the financial statements;

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company;

For Trehan Apna Ghar Pvt. Ltd.

Director

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

iv. a. The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on.

b. The Management has represented to us that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

c. Based on the audit procedures that has been considered reasonable and appropriate in the circumstances, nothing has come to our notice that cause us to believe that the representation given by the Management under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company has not declared or paid any dividend during the current period.

vi. Based on our examination, which include test checks, the Company has used accounting software's for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trial (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instances of the audit trail feature being tampered with.

vii As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For PRAVEEN CHAND AND CO.
Chartered Accountants
(Firm's Reg. No. 016780N)

(PRAVEEN CHAND)
Partner
Membership No. 096402
UDIN: 24096402BKANAR4868

Place: GURUGRAM
Date: 27/09/2024

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

For Trehan Apna Ghar Pvt. Ltd.

Director

M/s TREHAN APNA GHAR PRIVATE LIMITED
(Formerly known as Apna Ghar Buildwell Private Limited)

ANNEXURE "A" TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1, under 'Report on Other Legal and Regulatory Requirements' section of our Report of even date to the members of Trehan Apna Ghar Private Limited on the financial statements for the year ended March 31, 2024)

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that –

(i)(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment.

(B) The Company have no intangible assets.

(i)(b) The Company has a regular program for physical verification in a phased periodic manner, which, in our opinion, is reasonable having regards to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(i)(c) According to information and explanations given by the Management, the Company is having no immovable property and accordingly, the requirements under paragraph 3(i) (c) of the Order are not applicable to the Company.

(i)(d) The Company has not revalued its Property, Plant & Equipment.

(i)(e) Since, the Company do not own any immovable property and accordingly, the requirements under paragraph 3(i) (e) of the Order are not applicable to the Company.

(ii)(a) The company is engaged in the business of group housing construction and real estate development projects. According to information and explanation given by the management that the physical verification of inventory has been conducted at sites in reasonable intervals.

(ii)(b) According to the information and explanations given to us, at any point of time of the year, the Company has not been sanctioned any working capital facility from banks or financial institutions and hence reporting under clause 3(ii)(b) of the Order is not applicable.

(iii) As per the information and explanation by the management that the Company has granted Unsecured loans to companies,

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

For Trehan Apna Ghar Pvt. Ltd.

Director

firms, Limited Liability Partnerships, or any other parties during the year are as follows:

(Rs. in Lakhs)

Particulars	Guarantees	Security	Loans	Advances in Nature of loans
Aggregate amount granted/ provided during the year				
Subsidiaries Joint venture Associates Others			7458.63	
Balance O/S as at 31-03-24 in respect of above cases: Subsidiaries Joint venture Associates Others			4394.8	

(iv) According to information and explanation given by management such loans are not prejudicious to the interest of the company.

(v) The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

(vi) The company has made & maintained cost records prescribed by central Government under sub-section (1) of Section 148 of the Act.

(vii)(a) In respect of statutory dues:

Undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income-tax, cess and other material statutory dues applicable to the Company have been regularly deposited by it with the appropriate authorities in all cases during the year.

There were no undisputed amounts payable in respect of Goods and Services tax, Provident Fund, Employees' State Insurance, Income-tax, cess and other material statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.

(vii)(b) There are no statutory dues referred in sub-clause (a) above which have not been deposited on account of disputes as on March 31, 2024.

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

For Trehan Apna Ghar Pvt. Ltd.

Director

(vii) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

(ix)(a) According to information and explanations given by the Management the Company has not defaulted in repayment of loans or other borrowing or in the payment of interest thereon to the lender.

(ix)(b) The Company has not been declared willful defaulter by any bank or financial institution or government or other lender.

(ix)(c) According to information and explanations given by the Management, term loan taken by the Company was applied for the purpose for which the loan was obtained.

(ix)(d) According to information and explanations given by the Management, the Company has not utilized the funds raised on short term basis for long term purposes.

(ix)(e) The Company did not have any subsidiary or associate or joint venture during the year and hence, reporting under clause 3(ix) (e) of the Order is not applicable.

(ix)(f) The Company did not have any subsidiary or associate or joint venture during the year and hence reporting on clause 3(ix) (f) of the Order is not applicable.

(x)(a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x) (a) of the Order is not applicable.

(x)(b) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Hence there is no comment on such clause.

(xi)(a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(xi)(b) To the best of our knowledge, no report under sub-section (12) of Section 143 of the Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

For Trehan Apna Ghar Pvt. Ltd.

Director

(xi)(c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year.

(xii) The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.

(xiii) In our opinion, the Company is in compliance with Section 188 of the Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards. The provisions of section 177 of the Act are not applicable to the Company and accordingly reporting under clause 3(xiii) insofar as it relates to section 177 of the Companies Act, 2013 is not applicable to the Company and hence not commented upon.

(xiv) The Company does not require to have an internal audit system as per provisions of the Companies Act 2013. Hence reporting under clauses 3(xiv) of the Order is not applicable.

(xv) In our opinion, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Act are not applicable to the Company.

(xvi)(a)(b)(c) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934 and hence reporting under clauses 3(xvi)(a), (b), and (c) of the Order is not applicable.

(xvi)(d) The Group Company does not have any Core Investment Company (CIC) as part of the Group as per the definition of Group contained in the Core Investment Companies (Reserve Bank) Directions, 2016 and hence the reporting under clause (xvi)(d) of the Order is not applicable.

(xvii) The Company has not incurred cash losses during the financial year covered by our audit and during the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors of the Company during the year.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

For Trehan Apna Ghar Pvt. Ltd.

Director

Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The Company was not having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during the immediately preceding financial year and hence, provisions of Section 135 of the Act are not applicable to the Company during the year. Accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.

(xxi) The Company does not have any Group Companies so there is no requirement of Consolidation of Financial Statement so this clause of qualification and adverse remark in other group company is not applicable.

FOR PRAVEEN CHAND & Co.
Chartered Accountants
FRN: 016780N

Praveen Chand

CA Praveen Chand
(Partner)
M. No. 096402
UDIN: 24096402BKANAR4868

Place : GURUGRAM
Date : 27/09/2024

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

For Trehan Apna Ghar Pvt. Ltd.

Director

M/s TREHAN APNA GHAR PRIVATE LIMITED
(Formerly APNA GHAR BUILDWELL PRIVATE LIMITED)
290, Naya Bas, Alwar-Rajashtan
CIN:U45201RJ2011PTC034273

(Amounts in Indian Rupees, Lacs unless otherwise stated)

TREHAN APNA GHAR PVT. LTD.

Balance Sheet as at 31st March 2024

(Amount in Rs.)

Particulars	Note No.	As at 31-Mar-24	As at 31-Mar-23
I. EQUITY AND LIABILITIES			
Shareholders' Funds			
(a) Share Capital	2	700.00	700.00
(b) Reserves and Surplus	3	534.66	(94.63)
Non-Current Liabilities			
(a) Long Term Borrowings	4	1,277.91	755.37
(b) Long Term Provisions	5	38.33	23.41
Current Liabilities			
(a) Short Term Borrowings	6	79.04	548.94
(b) Trade Payables	7	2,920.61	929.25
(c) Other Current Liabilities	8	11,165.81	8,865.74
(d) Short Term Provisions	9	98.73	57.05
TOTAL		16,815.09	11,785.13
II. ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	10	107.09	39.42
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Deferred Tax Assets	11	22.96	18.28
(c) Other Non-Current Assets		-	-
Current Assets			
(a) Inventories	12	10,278.47	10,719.96
(b) Trade Receivables	13	1,415.37	-
(c) Cash and Cash Equivalents	14	334.00	645.91
(d) Short Term loans and Advances	15	4,405.27	33.01
(e) Other Current Assets	16	251.93	328.55
TOTAL		16,815.09	11,785.13
Significant Accounting Policies	1		

The accompanying notes form an integral part of financial statements. 1-42

As per our report of even date attached.
For Praveen Chand & Co.
Chartered Accountants
Firm Reg. No.: 016780N

For & on behalf of the board of
M/s Trehan Apna Ghar Private Limited
(formerly Known as Apna Ghar Buildwell Pvt Ltd)

Praveen Chand
Partner
Membership No.: 096402
UDIN: 24096402BKAMAR4868
Place: GURUGRAM
Date: 27/09/2024

Saransh Trehan
(Director)
Din: 03357781

Nisarg Trehan
(Director)
Din: 07267108

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

For Trehan Apna Ghar Pvt. Ltd.
Director

M/s TREHAN APNA GHAR PRIVATE LIMITED
(Formerly APNA GHAR BUILDWELL PRIVATE LIMITED)
290, Naya Bas, Alwar-Rajashtan
CIN:U45201RJ2011PTC034273
(Amounts in Indian Rupees, Lacs unless otherwise stated)

TREHAN APNA GHAR PVT LTD

Statement of Profit & Loss Account for the year Ended 31 March, 2024

(Amount in Rs.)

Particulars	Note No.	Year ended 31-Mar-24	Year ended 31-Mar-23
Income			
I. Revenue from Operations	17	13,802.77	3,850.76
II. Other Income	18	8.17	12.61
III. Total Income		13,810.94	3,863.38
Expenses			
Cost of Operations	19	11,110.33	2,691.24
Employee Benefit Expenses	20	571.27	327.59
Finance Cost	21	71.32	15.44
Depreciation/Amortization Expenses	22	30.42	11.43
Other Expenses	23	1,141.48	558.09
IV. Total Expenses		12,924.83	3,603.80
V. Profit/(Loss) before Exceptional/Extraordinary items and Tax		886.12	259.58
VI. Exceptional/Extraordinary Items			-
VII. Profit/(Loss) Before Tax (V-VI)		886.12	259.58
VIII. Tax Expense			
(i) Current Tax & Other Tax Adjustments		261.51	(43.88)
(ii) Deferred Tax	11	(4.68)	(54.99)
(iii) MAT Credit Entitlement		-	21.85
IX. Profit/(Loss) From The Period From Continuing Operations (VII-VIII)		629.29	182.56
X. Earning Per Equity Share of Face Value of Rs. 10/- each	31		
(I) Basic		8,.99	1.09
(II) Diluted		8,.99	1.09
Significant Accounting Policies	1		

The Accompanying Notes Form an Integral Part of Financial Statem 1-42
This is the Profit & Loss Statement referred to in our Report of even date.

For Praveen Chand & Co.
Chartered Accountants
Firm Reg. No.: 016780N

Praveen Chand
Partner
Membership No.: 096402
UDIN: 24096402BKANAR4868
Place: GURUGRAM
Date: 27/08/2024

For & on behalf of the board of
M/s Trehan Apna Ghar Private Limited
(formerly Known as Apna Ghar Buildwell Pvt Ltd)

Saransh Trehan
(Director)
Din: 03357781

Nisarg Trehan
(Director)
Din: 07267108

PRAVEEN CHAND & CO. * CHARTERED ACCOUNTANTS *

For Trehan Apna Ghar Pvt. Ltd.
Director

M/s TREHAN APNA GHAR PRIVATE LIMITED
(Formerly APNA GHAR BUILDWELL PRIVATE LIMITED)
290, Naya Bas, Alwar-Rajashtan
CIN:U45201RJ2011PTC034273

TREHAN
APNA GHAR PVT. LTD.

Cash Flow Statement For The Year Ended 31st March ,2024

(All amounts in Indian Rupees, Lacs unless otherwise stated)

Particulars	March 31, 2024		March 31, 2023	
	Detail	Net	Detail	Net
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit After tax and prior period items		629.29	-	182.56
Adjustment for:			-	-
Depreciation & Amortisation	30.42		11.43	-
Provision for tax	41.77		43.88	-
Deferred Tax	(4.68)		54.99	-
Interest expense	71.32		15.44	-
Interest Income	(6.02)		(1.91)	-
Amortisation of deferred employees compensation	-		-	-
Loss on Sale of Fixed Assets	0.04		-	-
Provision for employee benefits				
Gratuity Paid	14.83		14.26	
Expenses Payable			-	
Exceptional items			-	-
Operating profit before working capital changes		776.99	-	320.64
Adjustment for:			-	-
Change in Inventories	441.49		(3,642.15)	-
Change in other current assets	76.61		370.79	
Trade and other payables	1,991.36		4,922.08	-
Trade and other receivables	(1,415.37)		-	-
Other Current Liabilities	2,300.07		-	-
Short term Loans and advance	(4,372.27)		-	-
Cash from operations		(201.12)	-	1,971.36
Direct taxes refund / (paid)			-	22.90
Net cash from / (used in) operating activities		(201.12)	-	1,948.47
B. CASH FLOW FROM INVESTING ACTIVITIES				
Acquisition of fixed assets (including capital work-in-progr	(98.33)		(6.31)	-
Purchase of investments			-	-
Others			-	-
Proceeds from disposal of:				
Fixed assets	0.20		-	-
Investments	-		-	-
Others	-		-	-
Movement in fixed deposit with maturity more than 3 months (net)			-	-
Interest received	6.02		1.91	-
Dividend received			-	-
Loans and advances			-	-
Exceptional items			-	-
Net cash from investing activities		(92.12)	-	(4.40)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds/(Repayment) of Long-term borrowings	522.54		(1,890.29)	-
Proceeds/(Repayment) of Short-term borrowings	(469.89)		479.02	-
Interest paid	(71.32)		(15.44)	-
Net cash used in financing activities		(18.67)	-	(1,426.70)
Net increase / (decrease) in cash and cash equivalents		(311.91)	-	517.37
Cash and cash equivalents at the beginning of the year		645.91	-	128.54
Cash and cash equivalents at the close of the year		334.00	-	645.91

For Praveen Chand & Co.
Chartered Accountants
Firm Reg. No.: 016780N

Praveen Chand
Partner
Membership No.: 096402
UDIN: 24096402BKAMAR4868
Place: GURUGRAM
Date: 27/09/2024

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

For & on behalf of the board of
M/s Trehan Apna Ghar Private Limited
(formerly Known as Apna Ghar Buildwell Pvt Ltd)

Saransh Trehan
(Director)
Din: 03357781

Nisarg Trehan
(Director)
Din: 07267108

For Trehan Apna Ghar Pvt. Ltd.
Director

M/s TREHAN APNA GHAR PRIVATE LIMITED
(Formerly APNA GHAR BUILDWELL PRIVATE LIMITED)

Note:1 Company overview and significant accounting policies form part of financial statement

1.1 <u>Company Profile:</u>

M/s TREHAN APNA GHAR PRIVATE LIMITED (Formerly APNAGHAR BUILDWELL PRIVATE LIMITED) CIN:U45201RJ2011PTC034273 , having its registered office at 290, Naya Bas Alwar, Rajasthan, to carry on the business of construction of residential, commercial buildings and real estate development.The accompanying financial statements reflect the results of the activities undertaken by the Company during the year ended March 31, 2024 Company has its Corporate Office at 641p, Sector-38, Gurugram , Haryana,122001.

1.2 **<u>Significant accounting policies:</u>**

a. These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. Pursuant to Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, till the standards of accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 shall continue to apply. Consequently, these financial statements have been prepared to comply in all material aspect with the accounting standards notified under Section 211(3C) of the Companies Act, 1956 including Companies (Accounting Standards) Rules, 2006, as amended and other relevant provisions of the Companies Act, 2013.

b. The Accounting Policies have been consistently applied by the Company and are consistent with those used in previous year.

c. All the assets and liabilities have been classified as current or noncurrent as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services/product, the Company has ascertained its operating cycle to be 12 months for the purpose of current - noncurrent classification of assets and

i. Use of Estimates

In the preparation of financial statements, the management of the Company makes estimates and assumptions in conformity with generally accepted accounting principles in India that affect the reported amounts of assets and liabilities and disclosure relating to contingent liabilities as at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Differences between actual results and estimates are recognized in the period in which the results are known / materialized.

These financial statements of the company have been prepared in accordance with the generally accepted accounting principles in India to comply with the accounting standards notified as per under Section 133 and other applicable provisions of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014. The financial statements have been prepared on going concern basis under the historical cost convention on accrual basis. Accounting policies have been consistently applied by the Company unless otherwise stated.

ii. Property Plant & Equipment

a. Tangible Assets:

Fixed Assets are stated at purchase cost together with any incidental expenses on acquisition / installation and other expenses incurred for bringing the assets to the working condition for their intended use. Subsequent expenditure on fixed assets after its purchase or completion is capitalized only if such expenditure results in an increase in the future benefits from such assets beyond its previously assessed standard of performance.

b. Depreciation on all Tangible and Intangible Assets

Depreciable amount for assets is the cost of assets or other amount substituted for cost, less its estimated residual value.

During the current financial year 2023-2024, depreciation on all Tangible Assets is provided using the Written Down Value Method based on the useful lives as estimated by the management in accordance with the Companies Act, 2013. Depreciation is charged on a pro-rata basis for assets purchased / sold during the year. The Management's estimates of useful lives for various fixed assets are given below:

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

For Trehan Apna Ghar Pvt. Ltd.

Director

M/s TREHAN APNA GHAR PRIVATE LIMITED
(Formerly APNA GHAR BUILDWELL PRIVATE LIMITED)

Note:1 Company overview and significant accounting policies form part of financial statement

Fixed Assets Head	Useful Life (years)
Plant & Machinery	15
Furniture & Fixtures on owned assets	10
Computers- End user Devices	3
Office Equipments	5
Vehicle	8 -10
Electric Installations	10

iii. Impairment of Assets

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital.

iv. Investments

Long term investments are stated at cost. Provision is made for diminution, other than temporary, in the carry value thereof, in valuation of investments.

v. Income Tax

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961. Deferred income tax reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

vi. Revenue Recognition

Revenue from the real estate projects, group housing residential and commercial projects is recognized on the "percentage of completion method" of accounting.

At-least 25% of estimated construction and development costs (excluding land cost) has been incurred;

At-least 25% of the saleable project area is secured by the Agreements to sell/application forms (containing salient terms of the agreement to sell and

At-least 10% of the total revenue as per agreement to sell are realized in respect of these agreements.

The revenue from sale of land & plotting projects is recognized on execution of sale deed in favor of the buyer.

The estimates of the projected revenue, projected costs, cost to completion and the foreseeable loss are reviewed periodically by the management and any effect of changes in the estimate is recognized in the period / year end such changes are

The interest due on delayed payment by customers is accounted on receipt basis due to uncertainty of recovery of the same.

In case of the project where the company is not reasonably assured regarding completion of the project, no revenue is recognized.

vii. Contingent Liabilities and Provisions

Contingent Liabilities are disclosed after careful evaluation of all facts and legal aspects of the matter involved in line with the provisions of AS-29 on 'Provision, Contingent Liabilities and Contingent Assets'. Provisions are recognized when the Company has a present obligation and on management judgments as a results of a past event, for which it is probable that cash outflow will be required.

Interest and other costs in connection with the borrowing of the funds to the extent related / attributed to the acquisition/construction of qualifying fixed assets are capitalized up to the date when such assets are ready for its intended use and other borrowing costs are charged to Profit & Loss account.

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

For Trehan Apna Ghar [illegible] Ltd.

Director

M/s TREHAN APNA GHAR PRIVATE LIMITED
(Formerly APNA GHAR BUILDWELL PRIVATE LIMITED)

Note:1 Company overview and significant accounting policies form part of financial statement

viii. Provisions

A provision is recognized when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

ix. Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.
For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

x. Retirement Benefits

a) Short Term Employee Benefits

All employee benefits payable wholly within twelve months of rendering the services are classified as short term employee benefits. Benefits such as salaries, wages and short term compensated absences etc. and bonus, is recognized in the period in which the employee renders the related service and short term leave entitlement are accounted for on the basis of the actual valuation as on the balance sheet date.

xi. Foreign Currency Transaction

(a) Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(b) Conversion

Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction; and non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined.

(c) Exchange Differences

Exchange differences arising on the settlement of monetary items or on reporting company's monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

xii. Inventories

Land acquired for the project is valued at cost. Cost includes cost of land, incidental charges related to acquisition, conversion charges and expenses relating to approval of project.
Work in progress is valued at cost which includes cost of the land of the project under execution and other direct expenses relating to such projects.

xiii. Estimation of Uncertanity related to Global health Pandemic from

The Company has assessed the possible effect that may result from pandemic related to Covid-19 on carrying amount of receivables , inventories ,investment , advances and other assets and liablitites. In considering the asssment the company has consider internal information and is highly dependent on estimate and circumstances as ttey evolve.

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

For Trehan Apna Ghar Pvt. Ltd.

Director

M/s TREHAN APNA GHAR PRIVATE LIMITED
(Formerly Known as APNA GHAR BUILDWELL PRIVATE LIMITED)
Notes to Accounts forming part of Financial Statements as at 31st MARCH, 2024
(Amounts in Indian Rupees, Lacs unless otherwise stated)

Particulars	As At 31-Mar-2024		As At 31-Mar-2023	
Note 2: Share Capital	No. of shares	Amount	No. of shares	Amount
Authorised Share Capital				
Equity Shares of Rs. 10/- each	70.00	700.00	70.00	700.00
Issued, Subscribed and Paid-up Share Capital				
Equity Shares of Rs. 10/- each	70.00	700.00	70.00	700.00

A. Terms and rights attached to equity shares

The company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividend in Indian Rupees. The dividend proposed by the board of directors is subject to approval of the shareholders in the ensuing Annual General Meeting.
In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders. There is no such preferential allotment made by the company till date.

B. The reconciliation of the number of shares outstanding and the amount of share capital as at March 31, is set out below:

Particulars	No. of shares	
	As at 31-Mar-2024	As at 31-Mar-2023
No. of Shares Outstanding at the Beginning of the period	70.00	70.00
Add : No. of Shares Issued during the period	-	-
No. of Shares Outstanding at the end of Reporting Period	70.00	70.00

C. Details of shareholders holding more than 5% shares in the company

Name of Shareholder	As at 31-Mar-2024		As at 31-Mar-2023	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Mr. Saransh Trehan	28.00	40%	28.00	40%
Mr. Ashok Kumar Saini	6.30	9%	6.30	9%
Mr. Rahul Khosla	6.30	9%	6.30	9%
Mrs. Vandana Khosla	6.30	9%	6.30	9%
Mrs. Rajni Saini	5.60	8%	5.60	8%
Mrs. Mona Nayyar	6.30	9%	6.30	9%
Mrs. Meenakshi Nayyar	6.30	9%	6.30	9%
Mrs. Neeta Khosla	4.90	7%	4.90	7%
TOTAL	70.00	100%	70.00	100%

D. Shareholding of promoters

Class of Shares: Equity

Name of Promoter	Class of Shares	As at 31-Mar-2024		As at 31-Mar-2023		% change during the year
		No. of Shares	% of total shares	No. of Shares	% of total shares	
Mr. Saransh Trehan	Equity	28.00	40%	28.00	40%	-
Mr. Ashok Kumar Saini	Equity	6.30	9%	6.30	9%	-
Mr. Rahul Khosla	Equity	6.30	9%	6.30	9%	-
Mrs. Vandana Khosla	Equity	6.30	9%	6.30	9%	-
Mrs. Rajni Saini	Equity	5.60	8%	5.60	8%	-
Mrs. Mona Nayyar	Equity	6.30	9%	6.30	9%	-
Mrs. Meenakshi Nayyar	Equity	6.30	9%	6.30	9%	-
Mrs. Neeta Khosla	Equity	4.90	7%	4.90	7%	-
TOTAL		70.00	100%	70.00	100%	

PRAVEEN CHAND & CO. * CHARTERED ACCOUNTANTS *

For Trehan Apna Ghar Pvt. Ltd.

Director

M/s TREHAN APNA GHAR PRIVATE LIMITED
(Formerly Known as APNA GHAR BUILDWELL PRIVATE LIMITED)
Notes to Accounts forming part of Financial Statements as at 31st MARCH, 2024
(Amounts in Indian Rupees, Lacs unless otherwise stated)

Particulars	As At 31-Mar-24	As At 31-Mar-23
Note 3: Reserves and Surplus		
Balance at the beginning of the period	(94.63)	(277.29)
Profit/(Loss) for the period	629.29	182.56
	534.66	(94.63)

Note 4: Long Term Borrowings

Long Term Borrowings	As at 31 March 2024		As at 31 March 2023	
Secured	Non-Current	Current	Non-Current	Current
*Term loans from PNB				
a. PNB sanctioned term loan of Rs. 10 crore	330.09	-	-	-
b. Loan is repayable in 18 installments start form 30/09/2025	-	-	-	-
c. Rate of Interest for the loan is 11%p.a.	-	-	-	-
	-	-	-	-
**Term loans from NBFC's	-	-	-	-
a. Secured by hypothecation on Trehan Vilasa Project Land	-	-	-	-
b. Loan is repayable in quaterly installments of INR. 1.2 crore starting from March 2023	-	-	600.00	480.00
***Axis Bank Car Loan	-	-	-	-
	-	-	-	-
(*Secured by hypothecation on Vehicle repayment in monthly installment)	48.38	13.39	-	-
	-	-	-	-
		-	-	-
	378.47	13.39	600.00	480.00
Unsecured **				
Loans from Directors				
Loans from Shareholders, Relatives of Directors	412.00	-	78.18	-
Loans from Body Corporate	415.44	-	-	-
Loans from Other	72.00	-	72.00	-
*** Unsecured Borrowings*	-	-	5.19	-
(i) Loan from Body Corporate is interest bearing @ 15% pa. and is repayable on demand	-	-	-	-
(ii) Loan from Directors, relative and other is not interest bearin.	-	-	-	-
Transferred to Note No. 6	899.44	-	155.57	-
Total	-	13.39	-	480.00
-	1,277.91	-	755.37	-

Particulars	As At 31-Mar-24	As At 31-Mar-23
Note 5: Long Term Provisions		
Provision for Gratuity	38.33	23.41
	38.33	23.41

Particulars	As At 31-Mar-24	As At 31-Mar-23
Note 6: Short Term Borrowings		
Secured		
Bank OD Against FDR	65.65	68.94
Current Maturity of long term borrowing	13.39	480.00
	79.04	548.94

Particulars	As At 31-Mar-24	As At 31-Mar-23
Note 7: Trade Payables		
Retention Money	309.48	155.18
Due to MSME	31.57	23.81
Due to other than MSME	2,579.56	750.27
	2,920.61	929.25

The ageing schedule of financial year 2023-24 is given below for Trade payables due for Payment:

Particulars	Outstanding for following periods from due date of payment				Total
	< 1 Year	1-2 Years	2-3 Years	>3 Years	
(i) MSME					
(ii) Others	31.57	-	-	-	31.57
(iii) Disputed dues- MSME	2,523.99	34.72	0.67	20.18	2,579.56
(iv) Disputed dues- others					
Total					
Accrued Expenses	2,555.56	34.72	0.67	20.18	2,611.13
Retention Money					
Total	169.19	20.34	1.86	118.17	309.48
	2,724.66	55.07	2.53	138.36	2,920.61

The ageing schedule of financial year 2022-23 is given below for Trade payables due for Payment:

Particulars	Outstanding for following periods from due date of payment				Total
	< 1 Year	1-2 Years	2-3 Years	>3 Years	
(i) MSME					
(ii) Others	23.81	-	-	-	23.81
(iii) Disputed dues- MSME	720.85	0.09	29.33	-	750.27
(iv) Disputed dues- others	-	-	-	-	-
Total	-	-	-	-	-
Accrued Expenses	744.66	0.09	29.33	-	774.08
Retention Money	-	-	-	-	-
Total	20.21	3.68	16.57	114.71	155.18
	764.88	3.77	45.90	114.71	929.25

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

For Trehan Apna Ghar Pvt. Ltd.

Director

M/s TREHAN APNA GHAR PRIVATE LIMITED
(Formerly Known as APNA GHAR BUILDWELL PRIVATE LIMITED)
Notes to Accounts forming part of Financial Statements as at 31st MARCH, 2024
(Amounts in Indian Rupees. Lacs unless otherwise stated)

Disclosure as required by Micro,Small and Medium Enterprise Development Act,2008

Particulars	As At 31-Mar-24	As At 31-Mar-23
(i) Principal amount remaining unpaid	31.57	23.81
(ii) Interest amount remaining unpaid	3.37	-
(iii) Interest paid by the company in terms of section 16 of the Micro, Small and Medium Enterprise Development Act, 2006,	-	-
(iv) Interest due and payable for the period of delay in making payment (Which have been paid but beyond the appointed day	-	-
(v) Interest accrued and remaining unpaid	-	-
(vi) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are	-	-

Particulars		
Note 8: Other Current Liabilities	**As At 31-Mar-24**	**As At 31-Mar-23**
Advances from Customers	10,982.99	8,710.17
Duties and Taxes	30.28	18.12
Salary Payable	62.48	30.25
Expenses Payable	58.66	106.75
ESI/PF Payable	2.18	0.44
Interest Payable	0.45	-
MSME Interest Payable	3.57	-
Bonus Payable	25.39	-
	11,165.81	8,865.74

Particulars		
Note 9: Short Term Provisions	**As At 31-Mar-24**	**As At 31-Mar-23**
Provision for Taxation (Net of Advance Tax and TDS)	74.93	33.16
Provision for Gratuity	23.80	23.88
	98.73	57.05

Note 11 : Deferred Tax Liability/Asset

Deferred tax liability/Assets		
Deferred tax Asset	**As at 31 March 2024**	**As at 31 March 2023**
Arising on account of:		
Timing difference Tax WDV & Book WDV (Reversal)	14.37	14.37
Provision for Gratuity	3.73	3.71
Disallowance Under Section 43B(H)	3.45	-
Disallowance Under Section 40(a)(ia)	1.40	-
Closing Deferred Tax Assets	22.96	18.28
Opening Deferred Tax Asstes	18.28	73.27
Reversal of Deferred Tax Assets	4.68	(54.99)

Particulars		
Note 12: Inventories	**As At 31-Mar-24**	**As At 31-Mar-23**
Valued at lower of cost or net realisable value		
As certified by the management		
Stock of Land	3,096.81	1,997.03
Project in Progress (Including Cost of Land)	7,181.66	8,722.93
	10,278.47	10,719.96

Particulars		
Note 13: Trade Receivable	**As At 31-Mar-24**	**As At 31-Mar-23**
Secured, considered good	-	-
Unsecured Considered Good*	1,415.37	-
Doubtful	-	-
	1,415.37	-

The ageing schedule of financial year 2023-24 is given below for Trade payables due for Payment:

Particulars	Outstanding for following periods from due date of payment					Total
	< 6 Months	0.5-1 Years	1-2 Years	2-3 Years	>3 Years	
(i) Undisputed Trade receivables – considered good	1,415.37	-	-	-	-	1,415.37
(ii) Undisputed Trade Receivables – considered doubtful		-	-	-	-	-
(iii) Disputed Trade Receivables considered good		-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful		-	-	-	-	-
Total						

Particulars		
Note 14: Cash and cash equivalents	**As At 31-Mar-24**	**As At 31-Mar-23**
Fixed Deposit *	74.03	58.31
Balances with banks	254.84	586.84
Cash In Hand	5.14	0.77
	334.00	645.91

(Fixed Deposit include Deposit that are pledge with court for the FY 2023-24 65,81,532/-, and for FY 2022-23 IS 58,30,760/-)

Particulars		
Note 15: Short term loans and advances	**As At 31-Mar-24**	**As At 31-Mar-23**
Secured, Considered Good	-	-
Unsecured, Considered Good :(Related Party)		
Trehan Hospitality and Reality Private Limited	4,222.70	-
Trehan Home Development Private Limited	172.10	-
Other Loan and advance	10.48	33.01
	4,405.27	33.01

PRAVEEN CHAND & CO.
CHARTERED ACCOUNTANTS

For Trehan Apna Ghar Pvt. Ltd.

Director

TREHAN APNA GHAR PRIVATE LIMITED
(Formerly Known as APNA GHAR BUILDWELL PRIVATE LIMITED)
NOTES FORMING INTEGRAL PART OF THE BALANCE SHEET AS AT 31st MARCH, 2024
(Amounts in Indian Rupees, Lacs unless otherwise stated)

Note No:10 Property, Plant and Equipment and Intangible assets

Particulars	Rate	Gross Block				Depreciaton					
		Gross value of assets	*Addition during the year*	*Deduction during the year*	*Value at the end*	*Value at the beginning*	*Addition during the year*	*Deduction during the year*	*Value at the end*	*WDV as on 31.03.2024*	*WDV as on 31.03.2023*
I Property, Plant & Equipement											
1 PLANT & MACHINERY		257.44	-	-	257.44	231.33	4.57	-	235.90	21.54	26.11
2 FURNITURE & FIXTURE		3.90	1.31	-	5.21	3.03	0.39	-	3.42	1.79	0.87
3 VEHICLES		24.89	93.70	4.90	113.69	21.19	22.02	4.65	38.57	75.13	3.69
4 COMPUTERS		6.06	2.75	-	8.80	5.67	1.07	-	6.74	2.06	0.38
5 OFFICE EQUIPMENTS		13.68	0.58	-	14.26	11.78	0.95	-	12.73	1.53	1.90
6 TELEPHONE EQUIPEMENT		0.58	-	-	0.58	0.55	-	-	0.55	0.03	0.03
7 SHUTTERING MATERIAL		51.93	-	-	51.93	45.49	1.42	-	46.91	5.02	6.44
SUB TOTAL (A)		358	98	5	452	319	30	5	345	107	39
II Intangible Assets		-	-	-	-	-	-	-	-		
SUB TOTAL (B)		-	-	-	-	-	-	-	-		
II Capital Work-in-progress		-	-	-	-	-	-	-	-		
SUB TOTAL (C)		-	-	-	-	-	-	-	-		
V Intangible Assets Under Development		-	-	-	-	-	-	-	-		
SUB TOTAL (D)		-	-	-	-	-	-	-	-		
Total [A + B + C + D] (Current Year)		358	98	5	452	319	30	5	345	107	39
(Previous Year)		352	6	-	358	308	11	-	319	39	

For Trehan Apna G... Director

M/s TREHAN APNA GHAR PRIVATE LIMITED
(Formerly Known as APNA GHAR BUILDWELL PRIVATE LIMITED)
Notes to Accounts forming part of Financial Statements as at 31st MARCH, 2024
(Amounts in Indian Rupees, Lacs unless otherwise stated)

Particulars	As At 31-Mar-24	As At 31-Mar-23
Note 16: Other current asset		
Prepaid Expenses	0.23	0.25
Taxes Recoverable From Customers	6.12	99.79
Goods & Service Tax (GST) Credit	4.44	15.50
Advances for Purchase of Land	30.60	58.24
Advance to suppliers & others recoverables	202.15	87.30
Accrued Interest	0.54	-
Balance with State Authority (TDS)	5.03	-
Other loans and advances	3.43	7.87
MAT Credit Entitlement	-	59.60
	251.93	328.55

Particulars	Year ended 31-Mar-24	Year ended 31-Mar-23
Note 17: Revenue from Operations		
Revenue Recognized Against Project	13,802.77	3,850.76
	13,802.77	3,850.76
Particulars of sale of products		
Construction of Residential Flats , Independent Builder,Floors and development of land for plotting	13,802.77	3,850.76

Particulars	Year ended 31-Mar-24	Year ended 31-Mar-23
Note 18: Other Income		
Interest income	6.02	1.91
Booking Cancellation Charges	0.87	10.00
Other Income	0.01	0.70
Discount Received	0.15	-
Rent Received	1.13	-
	8.17	12.61

	Particulars		Year ended 31-Mar-24	Year ended 31-Mar-23
	Note 19: Cost of Operations			
	Opening-Stock of W.I.P projects (Including Cost of Land)		8,722.93	2,097.73
	Add:		-	-
	Cost of Land, Development and Construction Expenses for Projects under Execution		-	-
a.	Material & Other Direct Expenses-Incurred		6,542.29	3,116.60
b.	Cost of Land : Trf. from Opening-Stock **		863.05	3,999.68
c.	Cost of Land : Purchased During the Year		2,163.72	2,200.16
	Sub-Total	A	18,291.99	11,414.17
	Less: Closing-Stock of W.I.P projects	B	7,181.66	8,722.93
	Total Cost of Operations Charged to Profit & Loss Account	(A - B)	11,110.33	2,691.24

***Cost of Land : Trf. from Opening-Stock*

Opening Value of Land	1,997.03	4,980.08
Add: Cost of Land Acquired During the FY along with duty & other charges	1,962.83	1,016.63
Less: Cost of Land Transfer to Project	863.05	3,999.68
Closing Stock of Land	3,096.81	1,997.03

Particulars	Year ended 31-Mar-24	Year ended 31-Mar-23
Note 20: Employee benefit expenses		
Salary & Allowances	515.47	292.01
ESIC & PF & Labour welfare contributions	3.36	2.84
Staff Welfare	12.22	8.92
Bonus	25.39	9.56
Gratuity	14.83	14.26
	571.27	327.59

Particulars	Year ended 31-Mar-24	Year ended 31-Mar-23
Note 21: Finance cost		
Interest on Loans	71.32	15.33
Interest others	-	0.11
	71.32	15.44

Particulars	Year ended 31-Mar-24	Year ended 31-Mar-23
Note 22: Depreciation/amortization Expenses		
Depreciation expense	30.42	11.43
	30.42	11.43

PRAVEEN CHAND & CO. * CHARTERED ACCOUNTANTS *

For Trehan Apna Ghar Pvt. Ltd.

Director

M/s TREHAN APNA GHAR PRIVATE LIMITED
(Formerly Known as APNA GHAR BUILDWELL PRIVATE LIMITED)
Notes to Accounts forming part of Financial Statements as at 31st MARCH, 2024
(Amounts in Indian Rupees, Lacs unless otherwise stated)

Particulars		
Note 23: Other Expenses	**Year ended 31-Mar-24**	Year ended 31-Mar-23
Establishment Expenses		
Payment to Auditors	5.18	4.72
Conveyance Expenses	31.58	11.55
Printing and Stationary	15.60	6.29
Insurance Expenses	0.26	0.37
Misc Expenses	45.30	13.78
Vehicle Running and Maintenance	13.78	3.74
Repair and Maintenance	7.76	11.59
Professional Charges	57.60	37.81
Taxi Hire Expenses & Toll Tax	104.34	40.78
Donations	7.03	5.94
Office Expenses	41.17	8.64
Telephone Expenses	0.34	0.62
Rent	0.50	0.21
Bank Charges	0.40	0.97
Discount to Customers	0.98	28.82
Rate & Taxes	8.87	-
GST Reversal under Audit	31.62	-
Interest on MSME	3.37	-
Loss on sale of Fixed Asset	0.04	-
Travelling Expenses	11.00	-
Selling & Distribution Expenses	-	
Sales/Business Promotion	27.13	4.88
Marketing and Advertisement	111.77	81.94
Dealer Commission	612.86	293.89
Income Tax and Interest on Late Payment of Taxes	4.91	1.55
Total	1,141.48	558.09

For Trehan Apna Ghar Pvt. Ltd.

Director

M/s TREHAN APNA GHAR PRIVATE LIMITED

(Formerly APNA GHAR BUILDWELL PRIVATE LIMITED)

Notes forming part of the financial statements

(Amounts in Indian Rupees, Lacs unless otherwise stated)

Ratio Analysis for Financial Year 2023-24

Note 24 : Ratio Analysis

	Particular	Numerator	Denominator	Current Year	Previous Year	Change	Reason
1	Current Ratio (in times)	Total Current Assets	Total Current Liabilities	1.17	1.13	3.74	N/A
2	Debt-Equity Ratio (in times)	Total Debt	Shareholders' Equity	1.13	2.19	(48.47)	Due to Repayment of Debt
3	Debt Service Coverage Ratio (in times)	Earnings for Debt Service = Net Profit after tax+Non-cash operating Expenses+Interest+Other non-cash adjustments	Debt Service = Interest +lease payments+Principal repayments	0.40	0.04	859.72	Due to Repayment of Debt
4	Return on Equity Ratio (in %)	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	0.51	0.36	43.53	Due to increase in shareholder's Equity
5	Inventory turnover ratio (in times)	Sales	Average Inventory	1.31	0.43	203.81	Due to increase in Inventory
6	Trade Receivables turnover ratio (in times)	Net Credit Sales	Average Account Receivable	-	-		
7	Trade payables turnover ratio (in times)*	Net Credit Purchases	Average Trade Payables	2.89	2.01	43.87	Due to increase in volume in purchase
8	Net capital turnover ratio (in times)	Net Sales	Average Working Capital	0.93	0.35	168.56	Due to increase in Working Capital
9	Net profit ratio (in %)	Net Profit after tax	Net Sales	0.05	0.05	(3.83)	N/A
10	Return on Capital employed (in %)	Profit before interest and taxes	Capital Employed = Net worth+Total Debt+Deferred tax liability	0.39	0.15	160.34	Due to increase in Borrowing
11	Return on investment (in %)	Profit generated from invested funds	Average investment funds in current investment	N/A	N/A		

1 Increase in Current ratio is due to increase in current asset and decrease in current liability during the year under audit as compared to previous year.

2 Debt Equity ratio has Decreased as the Debt Amount has increased during the said year.

3 Debt Service Coverage ratio has decreased as the increase in debt service is more than increase in earnings available for debt service during the said year.

4 Increase in ratio is due to Increase in net income of the company during the year under audit as compared to previous year.

5 Inventory Turnover Increased due to reduction of average Inventory

6 Trade receivables turnover ratio not applicable to the company

7 Trade Payabales ratio has Decreased as there is Increase in both net credit purchases(other expenses) & average trade payables and regrouping of Trade Payables

8 Increase in Net Capital Turnover Ratio is due to increase in turnover & decrease in working capital during the year under audit as compared to previous year.

9 Increase in Net Profit ratio is due to increase in net profit during the year under audit as compared to previous year.

10 Decrease in ratio is due to Decrease in Interest cost during the year under audit as compared to previous year.

11 Return on Investement is not calculated for the year under audit and previous year as there were no investments.

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

For T... Apna Ghar Pvt. Ltd.

Director

M/S TREHAN APNA GHAR PRIVATE LIMITED
(Formerly APNA GHAR BUILDWELL PRIVATE LIMITED)
NOTES TO THE ACCOUNT FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024
(All amounts in Indian Rupees, Lacs unless otherwise stated)

25 During the year the company has recognized the revenue from it project namely Royal Court Neemrana, Status Residency Tapukara, Trehan Vilsa ,Apna Ghar Shalimar-III and independent building floors at gurgaon as per the accounting policy mentioned in para vi of accounting policy consistently followed by the company.

26 Provisions, Contingent Liabilities and Contingent Assets

	FY 2023-24	FY 2022-23
Provision for contingent liability, if any	NIL	NIL

27 **Commitments (To the extent not provided for)**
Capital commitments

	FY 2023-24	FY 2022-23
Estimated amount of contracts remaining to be executed on capital account and not provided for:		
- Property, Plant and Equipment	NIL	NIL

28 Auditor Remuneration:

Particulars	FY 2023-24	FY 2022-23
-As Statutory Audit fees	2.00	2.36
-As Tax Audit fees	2.00	2.36
-As Cost Audit fees	1.00	0.54
	5.00	5.26

29 **Expenditure in foreign currency**

	For the year ended 31 March 2024	For the year ended 31 March 2023
Expenditure in foreign currency	Amount	Amount
	NIL	NIL
Total	NIL	NIL

30 **Income in foreign currency**

	For the year ended 31 March 2024	For the year ended 31 March 2023
Income in foreign currency	Amount	Amount
	NIL	NIL
Total	NIL	NIL

31 Related Party Disclosure
a) Relationship:

I) Key Management personnel
i) Sh. SARANSH TREHAN, Director
ii) Sh. NISARG TREHAN, Director
iii) Smt. AYESHA BHALLA TREHAN, Director Resigned w.e.f 01/03/2024
iv) Smt. RAJANI SAINI, Director
v) Sh. YASHPAL IKDAYA, Director
vi) Sh. HARSH TREHAN, Additional Director Appointed w.e.f 18/03/2024
vii) Smt. RENU TREHAN, Additional Director Appointed w.e.f. 18/03/2024

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

For Trehan Apna Ghar Pvt. Ltd.

Director

M/S TREHAN APNA GHAR PRIVATE LIMITED
(Formerly APNA GHAR BUILDWELL PRIVATE LIMITED)
NOTES TO THE ACCOUNT FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

a. Payment to Key Management Personnel and Transactions with them:

S.No	Name	Relation	Nature of Payment	As at 31st March 2024	As at 31st March 2023
1	Ayesha Bhalla	Director	Remuneration	48.40	48.00
			Loan Received	-	10.00
			Loan Repayment	-	55.00
			Outstanding Loan	-	-
2	Saransh Trehan	Director	Remuneration	-	-
			Loan Received	2.00	118.25
			Loan Repayment	2.00	617.00
			Outstanding Loan	-	-
3	Rajni Saini	Director	Remuneration	-	-
			Loan Received	222.00	141.00
			Loan Repayment	103.18	248.62
			Outstanding Loan	0.00	78.18
4	Nisarg Trehan	Director	Remuneration	-	5.50
			Loan Received	15.00	1,148.88
			Loan Repayment	15.00	1,699.74
			Outstanding Loan	-	-
5	Yashpal Ikdaya	Director	Loan Received	432.89	105.83
			Repaymen of Loan Receive	20.89	238.85
			Outstanding Loan	412.00	-
6	Harsh Trehan	Additional Director	Rent Paid	0.60	-
7	Renu Trehan	Additional Director	Rent Paid	0.60	-

b. Transactions with Related Parties

S.No	Name	Relation	Nature of Payment	As at 31st March 2024	As at 31st March 2023
1	Harsh Trehan	Relative of Director	Loan Received	-	-
			Loan Repayment	-	417.86
			Outstanding Loan	-	-
2	Devashish Nayyar	Related Party	Loan Received	-	-
			Loan Repayment	-	147.45
			Outstanding Loan	-	-
3	Renu Trehan	Relative of Director	Loan Received	-	-
			Loan Repayment	-	381.72
			Outstanding Loan	-	-
4	Kuldeepak Khosla	Director cessation as on 31/05/2021	Interest on Loan	-	-
			Loan Received	-	-
			Repayment of Loan Received	-	-
			Outstanding Loan	5.19	5.19
5	Karishma Trehan	Relative of Director	Remuneration	-	-
			Loan Received	-	122.15
			Repayment of Loan Received	-	219.00
			Outstanding Loan	-	-
6	Badri Vishal Finance Pvt Ltd	Related Party	Loan Received	-	35.00
			Repayment of Loan Received	-	33.00
			Outstanding Loan	72.00	72.00
7	Ashok Kumar Saini	Relative of Director	Interest on Loan	8.64	2.55
			Loan Received	-	149.80
			Repayment of Loan Received	-	164.80
			Outstanding Loan	-	-
8	Lokpal Saini	Relative of Director	Loan Received	-	20.00
			Repayment of Loan Received	-	20.00
			Outstanding Loan	-	-
9	Jitin Nayyar	Director cessation as on 31/05/2021	Loan Received	213.25	-
			Repayment of Loan Received	-	-
			Outstanding Loan	213.25	-
10	Trehan Hospitality and Reality Private Limited	Related Party	Loan Granted	7,134.53	-
			Loan Receipts	2,911.83	-
			Balance	4,222.70	-
11				-	-
	Trehan Home Developer Private Limited	Related Party	Loan Granted	324.10	-
			Repayment of Loan Received	152.00	-
			Balance	172.10	-

For Trehan Apna Ghar Pvt. Ltd.

Director

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

2 **Earning per share (EPS)**

Calculation of Profit for Basic EPS	Year ending 31, March, 2024	Year ending 31, March, 2023
Net profit after tax and prior period items	629.28	182.56
Net profit available for calculation of basic EPS (A)	629.28	182.56
No. of Weighted average equity shares		
Basic	70.00	70.00
Diluted	70.00	70.00
Nominal value of equity share [Rs.]	10	10
Earning per share [Rs.]		
Basic	8.99	2.61
Diluted	8.99	2.61

3 The company has a defined contribution gratuity plan. The company provides for long term defined benefit scheme of Gratuity on the basis of an actuarial valuation on balance sheet data, based on projected unit credit method. Every employee who has completed five years or more in service gets a gratuity on departure at 15 days salary last drawn for each completed year of service. The company has not taken any Insurance policy to fund the gratuity liability.

4 In the opinion of the management current assets, Loans and advances have a value on realization at least equal to the amounts at which these are stated in the balance sheet.

5 The Company is in the business of constructions of Residential, Commercials units and Real Estate Developments. The entire operations is governed by same set of risk and rewards and hence, it operates in single segments. Consequently no information under the requirement of Accounting statndards-17 on Segment reporting is applicble.

6 **Event occurring after balance sheet date**
As on date of approval of these financial statements by the Board of Directors, the Company has no subsequent event which either warrant a modification in the value of assets and liabilities or any other disclosure.

7 **Relationship with struck off companies**
Based on information available with the management, the company has no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

8 **Legal Notices of Claims**
The Company has received legal notices of claims /law suits filled against it relating to cancellation of flats/Units. In opinion of the management no material liablity is likely to arise on account of such claims / Law suits.

9 **Crypto Currency**
The company has not traded / invested in Crypto currency or virtual currency any time during the relevant financial year.

0 **Other Matters**
Information with regard to other additional information and other disclosures to be disclosed by way of notes to the Financial Statements specified in the Schedule III of the Companies Act, 2013 is either 'nil' or 'not applicable' to the Company for the year.

1 **Rounding off figures**
Amounts in the financial statements are presented in Indian Rupees (₹) in lakhs rounded off to two decimal places as permitted by schedule III to the Companies Act, 2013 unless otherwise stated. Per share data are presented in Indian Rupees to two decimals places. There is no material impact in the financial statements due to said rounding off to two decimal places.

2 Previous year's figures have been regrouped / reclassified wherever necessary including those as required in keeping with revised Schedule III amendments.

As per our report of even date attached.
For Praveen Chand & Co.
Chartered Accountants
Firm Reg. No.: 016780N

Praveen Chand
Partner
Membership No.: 096402
UDIN: 24096402BKANAR4868
Place: GURUGRAM
Date: 27/09/2024

PRAVEEN CHAND & CO. CHARTERED ACCOUNTANTS

For Trehan Apna Ghar Pvt. Ltd.
Director

For & on behalf of the board of
M/s Trehan Apna Ghar Private Limited
(formerly Known as Apna Ghar Buildwell Pvt Ltd)

Saransh Trehan
(Director)
Din: 03357781

Nisarg Trehan
(Director)
Din: 07267108