

Independent Auditor's Opinion

To the Partners of

GREEN NEST CONSTRUCTION

GROUND FLOOR, IMAM PLAZA, OPPOSITE KAUTILYA
PUBLIC SCHOOL, ALI NAGAR, PATNA, BIHAR, 800002

Report on the Financial Statements

We have audited the accompanying financial statements of "**GREEN NEST CONSTRUCTION**" which comprise the Balance Sheet as at 31st March, 2023; and the Profit & Loss Account for the year then ended and a summary of the significant accounting policies.

Management's Responsibility for the Financial Statements

The **Firm** Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the **Firm** in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the **Firm** preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the



circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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

- (a) in the case of the **Balance Sheet**, of the state of affairs of the **Firm** as at **31st March, 2023**; and
- (b) in the case of the **Profit & Loss Account**, of **Profit** for the year ended on that date.

Subject to above, we report that: -

- (a) We have 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 have been kept by the **Firm** so far as it appears from our examination of those books.
- (c) The **Balance Sheet** and **Profit & Loss Account** dealt with by this Report are in agreement with the books of accounts.

For Irfan Alam Co.
Chartered Accountants
Firm's Registration No. - 033339C



Place: Patna
Date: 18/08/2025

CA. Md Irfan Alam
(Proprietor)
Membership No. - 460660

GREEN NEST CONSTRUCTION

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BALANCE SHEET AS ON 31st MARCH 2023

CAPITAL & LIABILITIES	AMOUNT (RS)	ASSETS & PROPERTIES	AMOUNT (RS)
PARTNER'S CAPITAL A/C :		FIXED ASSETS :	
As per Schedule	60,249.93	As per Schedule	-
UNSECURED LOAN :		CURRENT ASSETS :	
Unsecured Loan	600,000.00	AXIS Bank A/C - 3651	650,361.93
CURRENT LIABILITIES :		Cash on Hand	10,000.00
Provision for Tax	112.00		
	660,361.93		660,361.93

IN TERMS OF OUR REPORT OF EVEN DATE.

For Irfan Alam & Co.

Chartered Accountants
Firm's Registration No. - 033339C

Partner

Partner



(CA Md Irfan Alam)
Proprietor

Membership No. 460660

Place: Patna
Date: 18/08/2025

UDIN - 25460660 BMLET 05933

GREEN NEST CONSTRUCTION

GROUND FLOOR,IMAM PLAZA,OPPOSITE KAUTILYA
PUBLIC SCHOOL,ALI NAGAR, PATNA, BIHAR,800002

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

PARTICULARS		AMOUNT (Rs.)	PARTICULARS		AMOUNT (Rs.)
To	Registration Exp	-	By	Mis Income	361.93
"	Net Profit Before Tax	361.93			
		361.93			361.93
"	Provision for Tax	112.00	"	Net Profit Before Tax	361.93
"	Net Profit After Tax	249.93			
		361.93			361.93

IN TERMS OF OUR REPORT OF EVEN DATE.

Partner

Partner

For Irfan Alam & Co.
Chartered Accountants
Firm's Registration No. - 033339C

(Signature)

(CA Md Irfan Alam)
Proprietor
Membership No. 460660

Place: Patna
Date: 18/08/2025



UDIN - 25460660BMLETQ5933

GREEN NEST CONSTRUCTION

GROUND FLOOR, IMAM PLAZA, OPPOSITE KAUTILYA
PUBLIC SCHOOL, ALI NAGAR, PATNA, BIHAR, 800002

Partner's Capital Account As on 31.03.2023

(Amount in ₹)

S. No.	Partners	Share	Opening Balance 01.04.2022	Capital Introduced			Addition During the Year		Drawings	Closing Balance 31.03.2023
				Salary	Interest	Profit / (Loss)				
1	MOHAMMAD FAIZ AHMAD	50.00%	-	50,000.00	-	-	124.97	-	-	50,124.97
2	SHAGUFTA NASREEN	50.00%	-	10,000.00	-	-	124.97	-	-	10,124.97
Current Year's Figures		100.00%	-	60,000.00	-	-	249.93	-	-	60,249.93



GREEN NEST CONSTRUCTION

GROUND FLOOR,IMAM PLAZA,OPPOSITE KAUTILYA
PUBLIC SCHOOL,ALI NAGAR, PATNA, BIHAR,800002

Cash Flow Statement as on 31/03/2023

Particulars	Amount INR	Amount INR
A : CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax		249.93
Add : Depreciation	-	
Add : Interest expense	-	
Add : Others if any	-	-
Less : Interest income	-	
Less : Others if any	-	-
Operating profit before working capital changes		249.93
Adjustments for:		
Decrease/(Increase) in Receivables	-	
Decrease/(Increase) in Inventories	-	
Increase/(Decrease) in Payables	-	-
Cash generated from operations		249.93
Income Tax paid		112.00
Cash flow before extraordinary item		361.93
Proceeds from earthquake disaster settlement		-
Net Cash flow from Operating activities		361.93
B : CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-	
Sale of Fixed Assets	-	
Increase in Long & Short Term Advances & Investment	-	
Increase in other Current & NON Current Assets	-	
Less : Interest income	-	
Net Cash used in Investing activities		-
C : CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issuance of share capital	60,000.00	
Proceeds from Long term Borrowings	600,000.00	
Proceeds from Short term Borrowings	-	
Subsidy & Other Rserve	-	
Interest paid	-	
Net Cash used in financing activities		660,000.00
Net increase in Cash & Cash Equivalents		660,361.93
Cash and Cash equivalents as at 31-03-22		-
Cash and Cash equivalents as at 31-03-23		660,361.93
Cash & Cash Equivalents	As on	
	31-03-23	31-03-22
Cash in Hand	10,000.00	-
Cash at Bank	650,361.93	-
Cash & Cash equivalents as stated	660,361.93	-

IN TERMS OF OUR REPORT OF EVEN DATE.

Partner

Partner



For Irfan Alam & Co.
Chartered Accountants
Firm's Registration No. - 033339C

(Signature)

(CA Md Irfan Alam)
Proprietor
Membership No. 460660

Place: Patna
Date: 18/08/2025

GREEN NEST CONSTRUCTION

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SIGNIFICANT ACCOUNTING POLICIES As on 31/03/2023

BASIS OF PREPARATION OF FINANCIAL STATEMENTS

- a) These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP) and the financial statements are prepared on accrual basis under the historical cost convention and the concept of going concern is intact. The financial statements are presented in Indian rupees.
- b) All assets and liabilities have been classified as current or non-current as per the normal operating cycle.

FIXED ASSETS

- a) Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates less accumulated depreciation and impairment loss, if any.
- b) Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method and rate as prescribed as per the Income Tax Act.

INVENTORIES

- a) Items of inventories are measured at lower of cost and net realizable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase, overheads incurred in bringing them to the irrespective present location and condition.

REVENUE RECOGNITION

- a) Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection.

NOTES ON ACCOUNTS: -

- 1. Current Liabilities and Current Assets have been taken at their book value subject to confirmation by Management.
- 2. Expenses supported by internal voucher have been certified as Bonafide business Expenditure by the Management.
- 3. Provision has been made for the expenses of the year.

Place: Pana
Date: 18-08-2025



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Partner

Acknowledgement Number:986582070260724

Date of filing : 26-Jul-2024

INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT				Assessment Year 2023-24
[Where the data of the Updated Return of Income is filed in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4 (SUGAM), ITR-5, ITR-6, ITR-7 and verified] (Please see Rule 12 and Rule 12AC of the Income-tax Rules, 1962)				
PAN	AAZFG2605E			
Name	GREEN NEST CONSTRUCTION			
Address	GROUND FLOOR, IMAM PLAZA, ALI NAGAR, OPPOSITE KAUTILYA PUBLIC SCHOOL , PATNA , 05-Bihar, 91-INDIA, 800002			
Status	Firm	Form Number	ITR-5	
Filed u/s	139(8A)	e-Filing Acknowledgement Number	986582070260724	
Taxable Income and Tax details	Current Year business loss, if any	1	0	
	Total Income as per Updated return	2	360	
	Total Income as per earlier return	3	0	
	Book Profit under MAT, where applicable as per Updated Return	4	0	
	Adjusted Total Income under AMT, where applicable as per Updated Return	5	360	
	Amount payable (+) / Refundable (-) as per Updated return	6	(+) 1,124	
	Additional income-tax liability on updated income	7	31	
	Net amount payable	8	1,155	
	Tax paid u/s 140B	9	1,155	
	Tax due (11 - 12)	10	0	
Updated Income Tax Return submitted electronically on 26-Jul-2024 19:53:31 from IP address 223.190.105.62 and verified by MOHAMMAD FAIZ AHMAD having PAN AQVPA7811L on 26-Jul-2024 using TU89J9PPRI generated through Aadhaar OTP mode				
System Generated				
Barcode/QR Code	AAZFG2605E05986582070260724410d15e147a6f808f11ccd8687befdc70ec60717			
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU				

Md. Faiz Ahmad

Name of Assessee	GREEN NEST CONSTRUCTION		
Address	GROUND FLOOR,IMAM PLAZA,OPPOSITE KAUTILYA PUBLIC SCHOOL,ALI NAGAR,PATNA,BIHAR,800002		
E-Mail	greennestconstruction1@gmail.com		
Status	Firm	Assessment Year	2023-2024
Ward	DC/AC CIRCLE 4, PATNA	Year Ended	31.3.2023
PAN	AAZFG2605E	Partnership Deed	26/11/2022
Residential Status	Resident		
Nature of Business	CONSTRUCTION-Building completion(06004)		
A.O. Code	PTN-C-24-1		
Filing Status	Original		
Return Filed On	26/07/2024	Acknowledgement No.:	986582070260724

Computation of Total Income(Updated Return u/s 139(8A))

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.1,50,000) 362

Profit as per Profit and Loss a/c	362
Total	<u>362</u>

Gross Total Income 362

Total Income 362

Round off u/s 288 A 360

Deduction u/s 10AA,35AD, 80H to 80RRB (except sec.80P) not claimed hence AMT not applicable.

Tax Due @ 30%	108
Health & Education Cess (HEC) @ 4.00%	<u>4</u>
	112
Interest u/s 234 A/B/C	12
Fee for default in furnishing return of income u/s 234F	<u>1,000</u>
	1,124
Round off u/s 288B	1,120
Tax Payable	<u>1,120</u>
Additional Income Tax (120 * 25/100)	<u>31</u>
Total Tax Payable	<u>1,155</u>
Tax paid u/s 140B	<u>1,155</u>
Tax due	0

Interest Charged (Rs.)

u/s 234A (12 Month) 12

Assessee come in existence 26/11/2022 hence no interest calculated for installment before this date
Interest calculated upto July,2024, Due Date for filing of Return July 31, 2023

**Prepaid taxes (Advance tax , Self assessment tax and Regular Assessment/140B Tax Payment)26
AS Import Date:26 Jul 2024**

Sr.No.	BSR Code	Date	Challan No	Bank Name & Branch	Amount
1	0510016	26/07/2024	06661	HDFC BANK LTD. MULUND(W)(140B/Reg. Assessment)	1000
2	0510016	26/07/2024	22024	HDFC BANK LTD. MULUND(W)(140B/Reg. Assessment)	155
Total					1155

Certified Copy of Partnership Deed Is Enclosed

Salary & Interest Allowable to Partners

Name of Partner	Share % (Profit)	Share % (Loss)	Salary	Interest	Profit	Capital Balance
MOHAMMAD FAIZ AHMAD	50.00	50.00	Nil	0	125	50125
SHAGUFTA NASREEN	50.00	50.00	Nil	0	125	10125
Total			0	0	250	60250

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	AXIS BANK	PATNA	922020053173651		UTIB0003615	Current(Primary)

Maximum Allowable Salary to Partners

Profit Before Remuneration	362
Maximum Allowable Salary to Partners	
Rs. 1,50,000 or 90% of The First 3,00,000 of Book Profit, Whichever Is More	150000
Maximum Allowable Salary to Partners	150000

Signature
(MOHAMMAD FAIZ AHMAD)
For GREEN NEST CONSTRUCTION