TRIPURARI & ASSOCIATES
Chartered Accountants

114, Grand Plaza
Fraser Road, Patna - 800 001
Mob : 9905458060
Email : fca.t.kumar@gmail.com

Ref.: .....

Date.: 21/07/2025

TO WHOMSOEVER IT MAY CONCERN

This is to certify that **MAGADH GREEN HOMES** is a **Partnership firm**. As such, the provisions relating to the preparation and submission of a **Board of Directors' Report** are **not applicable** to this entity.

This certificate is issued in compliance with the provisions of the **Real Estate (Regulation and Development) Act, 2016**, and applicable rules and regulations there under.

For TRIPURARI & ASSOCIATES
(Chartered Accountants)

Tripurari Kumar
21/07/2025

TRIPURARI & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA FRN:027744C

Tripurari Kumar
Membership No.: 514382
FRN No.: 027744C
UDIN: 25514382BMIXSM7221
Date: 21/07/2025
Place: Patna

TRIPURARI & ASSOCIATES
Chartered Accountants

114, Grand Plaza
Fraser Road, Patna - 800 001
Mob : 9905458060
Email : fca.t.kumar@gmail.com

Ref.: .....

Date.: .....

AUDITOR'S REPORT

I have examined the Balance Sheet as at 31st March 2024 and the Statement of Profit and Loss Account for the year ended on that date attached herewith of ***M/s MAGADH GREEN HOMES. (PAN : ADD- Binda Bihar Appt. Opp Tiwari Petrol Pump. Kankarbagh, Patna-800020.***

I certify that the Balance Sheet and the Statement of Profit and Loss Account are in agreement with the books of Account maintained by the organization at ***Binda Bihar Appt. Opp Tiwari Petrol Pump. Kankarbagh, Patna-800020.***
Subject to comments below:-

a. *I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit.*
b. *In my opinion and to the best of my knowledge and according to the information given to me the said accounts read with notes thereon, if any, given an true and fair view:-*

(1) *In the case of Balance Sheet, of the state of affairs of the above-named as at 31st March 2024.*
(2) *In the case of Statement of Profit and Loss Account for the year ended on that date.*

The prescribed particulars are annexed herewith.

For Tripurari& Associates.
Chartered Accountants
FRN: 027744C

(Tripurari Kumar)
Partner
M. No:-514382
UDIN- **24514382BKBIOD1509**

Place: Patna
Date: 29/09/2024

MAGADH GREEN HOMES

BACK PORTION OF 1ST FLOOR, BINDA VIHAR APARTMENT, OPP. TIWARI BACHOR
KANKARBAGH MAIN ROAD, KANKARBAGH, PATNA - 800020

Statement of Cash Flows

For the Years Ended on 31st March 2024

Amount in Rs.

	Particulars		Figures as at the end of current reporting period
A.	**Cash Flows from Operating Activities**		
	Profit Before Tax		-
	Adjustment for :		
	Depreciation & Amortization Expenses		23,023.00
	Preliminary Exp Written off		-
	Other Income		
	Finance Cost		-
	Operating profit before working capital changes		23,023.00
	Adjustment for :		
	Add:-		
	Decrease in Short term loans & advances (Assets)		
	Increase in Trade Payable		308,040.01
	Increase in short term provision		(410,834.00)
	Decrease in deferred tax Liability		-
	Decrease in Other current assets		670,910.00
	Less:-		
	Increase in Inventory		6,926,661.00
	Decrease in Trade Payables		
	Increase in Advance supplier (Assets)		303,847.00
	Decrease in Short Term Loan & Advances		-
	Net Cash from Operating Activities		(6,639,368.99)
	Direct Tax Paid		-
	Net Cash Flow from/(used in) Operating Activities	**TOTAL (In Rs.)**	**(6,639,368.99)**
B.	**Cash Flows from Investing Activities**		
	Other Current Liability		
	Non Current Investment		-
	Other Provision		
	Pre-Operating Expenses & Preliminary Expenses		-
	Advance to Suppliers		-
	Long Term Loans & Advances		-
	Purchase of Fixed Assets		-
	Other Income		
	Other Current Assets		
	Net Cash Flow from/(used in) Investing Activities	**TOTAL (In Rs.)**	-
C.	**Cash Flows from Financing Activities**		
	Issue of Equity Share		1,376,812.48
	Increase in Capital Reserve		-
	Proceeds Long Term Loan		2,100,000.00
	Decrease Short Term Loan		-
	Interest Paid on Borrowing		-
	Net Cash Flow from/(used in) Financing Activities	**TOTAL (In Rs.)**	**3,476,812.48**
	Net increase/(decrease) in Cash and Cash Equivalents		(3,162,556.52)
	Opening Cash and Cash Equivalents		**6,532,762.27**
	Closing Cash and Cash Equivalents		**3,370,205.75**

NOTES ON ACCOUNTS

Notes refer to above are integral parts of financial statements
In terms of our seprate report of even date annexed herewith.

For TRIPURARI & ASSOCIATES
Chartered Accountants

CA. Tripurari Kumar
Partner
M.No.- 514382
UDIN: 25514382BMIXSL9281

TRIPURARI & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA FRN 027144C

Place: Patna
Date : 18/07/2025

For and on behalf of Board of Partner
MAGADH GREEN HOMES

PARTNER **PARTNER**

MAGADH GREEN HOMES

Binda Bihar Appt. Opp Tiwari Petrol Pump. Kankarbagh, Patna-20

BALANCE SHEET

AS ON 31ST MARCH, 2024

LIABILITIES	AMOUNT	ASSETS	AMOUNT
	₹		₹
SOURCES OF FUNDS		Fixed Assets	43,735.00
Partner's Capital Account	12,027,093.92	(As per Annexure "C ")	
(As per Annexure " A")			
LOAN (LIABILITIES)			
Unsecured Loan	17,552,510.00		
(As per Annexure "B")			
Current Liability & Provisions		Current Assets, Loan & Advances	
		CLOSING STOCK	31,301,771.00
Sundry Creditors	5,625,218.83	Cash in Hand	1,259,581.00
Credit for Expenses	65,500.00	Balance with Bank	2,110,624.75
Other Liabilities	142,477.00	TCS Receivable	5,706.00
Provision for Current Yr IT	130,279.00	Advance to Supplier	821,661.00
TOTAL	35,543,078.75	TOTAL	35,543,078.75

MAGADH GREEN HOMES

(Partner)

As per our report of even date

For' TRIPURARI & ASSOCIATES

(Chartered Accountants)

FRN 027744C

Tripurari Kumar

(Partner)

M.No. 514382

Date: 29/09/2024

Place: Patna

MAGADH GREEN HOMES

Binda Bihar Appt. Opp Tiwari Petrol Pump. Kankarbagh, Patna-20

PROFIT & LOSS ACCOUNT

FOR THE YEAR ENDED 31ST MARCH, 2024

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
	₹		₹
To Opening Stock	24,375,110.00	By Sale	31,816,484.00
To Project Expenses	34,845,625.00	By Closing Stock	31,301,771.00
To Gross Profit (Transfer to P/L A/C)	3,897,520.00		
	63,118,255.00		63,118,255.00
To Salary Account	662,000.00	By Gross Profit	3,897,520.00
To Rent Account	284,748.00	(Transfer from P/L A/C)	
To Printing & Stationery	42,523.00	Other Income	5514.00
To Electricity Charges	32,356.00		
To Mobile Charges	21,523.00		
To Office expenses	124,062.00		
To Postage & Courier	5,824.00		
To Repair & Maintenance	34,352.00		
To Staff Welfare	32,421.00		
To Travelling	71,364.00		
To Conveyance	25,361.00		
To Bank Charges	29,219.52		
To Accounting Charges	166,666.00		
To Audit Fee	25,000.00		
To Depreciation W/off	23,023.00		
To BALANCE C/D	2,322,591.48		
	3,903,034.00		3,903,034.00
To Interest on Capital	1,065,028.00	By BALANCE B/D	2,322,591.48
To Salary to Partner	840,000.00		
To Current Yr Income Tax	130,279.00		
To Net Profit(Transfer to Partner Capital Account)	287,284.48		
	2,322,591.48		2,322,591.48

MAGADH GREEN HOMES

(Partner)

As per our report of even date
For' TRIPURARI & ASSOCIATES
(Chartered Accountants)
FRN-027744C

Tripurari Kumar
(Partner)
M.No. 514382

Date: 29/09/2024
Place: Patna

MAGADH GREEN HOMES

Binda Bihar Appt. Opp Tiwari Petrol Pump. Kankarbagh, Patna-20

Annexure -'A' PARTNER CAPITAL ACCOUNT

Name of Partner	Share	Opening Balance	Addition	Salary	Interest	Profit	Drawing	Closing Balance
		₹	₹	₹	₹	₹	₹	₹
		01.04.2023						31.03.2024
Deepak Kumar	25%	2,268,287.86	0.00	210,000.00	226,829.00	71,821.12	200,000.00	2,576,937.98
Dipesh Kumar	25%	2,865,404.86	0.00	210,000.00	286,540.00	71,821.12	239,000.00	3,194,765.98
Rajeev Kumar	25%	2,669,347.86	100,000.00	210,000.00	266,935.00	71,821.12	232,500.00	3,085,603.98
Manoj Kumar	25%	2,847,240.86	0.00	210,000.00	284,724.00	71,821.12	244,000.00	3,169,785.97
Total Rs.		10,650,281.45	100,000.00	840,000.00	1,065,028.00	287,284.48	915,500.00	12,027,093.92

ANNEXURE - C

DESCRIPTION OF ASSETS	RATE OF DEP.	W.D.V. AS ON 1.4.2023	ADDITION WITHIN 6 MONTH	ADDITION AFTER 6 MONTH	SALES/ ADJUST-MENT	TOTAL	DEP. ALLO-WABLE	W.D.V. AS ON 31.03.2024
Furniture	10%	12268.00	0.00	0.00	0.00	12268.00	1227.00	11041.00
Computer	40%	54490.00		0.00	0.00	54490.00	21796.00	32694.00
TOTAL		66758.00	0.00	0.00	0.00	66758.00	23023.00	43735.00

MAGADH GREEN HOMES

(Partner)

Date: 29/09/2024

Place: Patna

TRIPURARI & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA

As per our report of even date

For' TRIPURARI & ASSOCIATES

(Chartered Accountants)

FRN - 027744C

Tripurari Kumar

(Partner)

M.No. 514382

MAGADH GREEN HOMES

Binda Bihar Appt. Opp Tiwari Petrol Pump. Kankarbagh, Patna-20

ANNEXURE - B

	Amount ₹	Amount ₹
Details of Unsecured Loan		
Name of Person		
Hem Lata Sinha	500,000.00	
Manish Kumar Singh	500,000.00	
Magadh Homes	52,510.00	
Manoj Kumar Verma	1,000,000.00	
Rajesh Ranjan Prasad	2,100,000.00	
Parmanand Sinha	500,000.00	
Sanjeet Kumar	950,000.00	
Ambika Nand Singh	600,000.00	
Birendra Kumar	300,000.00	
Anant Kumar	650,000.00	
Arti Kumari	300,000.00	
Gayan Prakesh Purusharthi	400,000.00	
Madanchand Prasad	400,000.00	
Manjeet Kumar	200,000.00	
Sanjiv Kumar Ranjan	300,000.00	
Soni Kumari	300,000.00	
Rajiv Ranjan	600,000.00	
Sanjiv Kumar Ranjan	500,000.00	
Subodh Kumar Singh	200,000.00	
Chandan Kumar	400,000.00	
Manoj Kumar Singh	900,000.00	
Sneh Prabha	600,000.00	
Sonu Kumar	400,000.00	
P N ENTERPRISES	500,000.00	
RAKHI KUMARI(AWIPK1399L)	1,740,000.00	
RAKHI TRADING (AWIPK1399L)	1,660,000.00	
Nripendra Kumar (ASMPK7673B)	400,000.00	
Dimpal Kumari (EPXPK8645R)	600,000.00	17,552,510.00
Details of Sundry Creditors		
Magadh Ceramic and Marble	300,559.00	
Krrish White Bricks LLP	194,800.00	
Amarjeet Kumar	36,386.00	
Magadh Iron Pvt Ltd	3,720,830.00	
Rambhajan Mahtoo	157,560.00	
Magadh Paints	455,564.00	
M M Enterprises	203,027.00	
Sona Enterprises	25,759.00	
Sri Sai & Sons	263,058.00	
Nuvoco Vistas Corporation Limited	165,550.00	
Nu Vista Limited	102,125.83	5,625,218.83
Details of Credit for expenses		
Salary Payable	20,000.00	
Accounting Charge Payable	20,500.00	
Audit Fee Payable	25,000.00	65,500.00
Details of Others Liabilities		
Reliance Project Security	24,990.00	
C Gst Payable (paid 19.04.2022)	53,810.00	
S Gst Payable (paid 19.04.2022)	53,810.00	
TDS Payable (27.04.2022)	9,867.00	142,477.00
Details of Advance to Supplyer		
Dev Enterprises	646,661.00	
Jaya Sinha	175,000.00	821,661.00

BIPURARI & ASSOCIATES CHARTERED ACCOUNTANTS PATNA

TRIPURARI & ASSOCIATES
Chartered Accountants

114, Grand Palaza
Fraser Road, Patna - 800 001
Mob.: 9905458060
Email : fca.t.kumar@gmail.com

Ref.:.....

Date.:.....

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i. *I certify that the Balance Sheet and the Statement of Profit and Loss Account are in agreement with the books of Account maintained by the organization at* ***Binda Bihar Appt. Opp Tiwari Petrol Pump. Kankarbagh, Patna-20.***

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The prescribed particulars are annexed herewith.

For Tripurari & Associates.
Chartered Accountants
FRN: 027744C

(Tripurari Kumar)
Partner
M. No:-514382
07/09/2023
UDIN- **23514382BGWAWR6458**

Place: Patna
Date: 07/09/2023

Magadh Green Homes

C/O- Binda Bihar Appt.,Opp Tiwari Petrol Pump,Kankarbagh,Patna-20

Cash Flow Statement For the Year Ended 2022-23

Particulars	Audited
	2022-23
	(`)
Sources of Fund	
Profit After Tax	0.00
Add : Depreciation	0.34
Add : Decrease in Loans and Advances	0.00
Add : Increase in Promoter's Contribution	10.56
Add : Term Loan	0.00
Add : Increase in unsecure Loan	0.00
Add :Decrease in loans a& advances	0.00
Add : Increase in Working Capital Loan	0.00
Add : Incr. Current Liabilities	10.35
Add : Incr. In Provisions	-2.06
	19.19
Application of Fund	
Less : Construction/Purchases of Assets	0.12
Less : Repayment of Term Loan	0.00
Less : Increase Inventories	88.58
Less : Increase in Debtors	0.00
Less :Advance to Supplier	-1.31
Less :Pre-operative Interest on Term Loan	0.00
Less : Current Investment	0.00
Less:Investment	0.00
Less: loan & advances	0.00
	87.39
Net Increase/Decrease in Cash and Bank	**-68.20**
Cash at the begining	**133.52**
Closing Cash & Bank	**65.32**

