

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, 2024** 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, 2024**; and
- (b) in the case of the **Profit & Loss Account**, of **Loss** 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

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

Place: Patna
Date: 22/08/2025



UDIN - 25460660BMLETR9101

GREEN NEST CONSTRUCTION

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

BALANCE SHEET AS ON 31st MARCH 2024

CAPITAL & LIABILITIES	AMOUNT (RS)	ASSETS & PROPERTIES	AMOUNT (RS)
PARTNER'S CAPITAL A/C :		FIXED ASSETS :	
As per Schedule	58,933.93	As per Schedule	-
UNSECURED LOAN :		CURRENT ASSETS :	
Unsecured Loan	2,200,000.00	AXIS Bank A/C - 3651	2,249,045.93
CURRENT LIABILITIES :		Cash on Hand	10,000.00
Provision for Tax	112.00		
	2,259,045.93		2,259,045.93

IN TERMS OF OUR REPORT OF EVEN DATE.

For Irfan Alam & Co.

Chartered Accountants
Firm's Registration No. - 033339C

Partner

Partner



Place: Patna
Date: 22/08/2025

(CA Md Irfan Alam)
Proprietor

Membership No. 460660

UPIN - 254606608MLETRO101

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 2024

PARTICULARS	AMOUNT (Rs.)	PARTICULARS	AMOUNT (Rs.)
To Bank Charges	1,316.00	By Mis Income	-
" Net Profit Before Tax	(1,316.00)		
	-		-
" Provision for Tax	-	" Net Profit Before Tax	(1,316.00)
" Net Profit After Tax	(1,316.00)		
	(1,316.00)		(1,316.00)

IN TERMS OF OUR REPORT OF EVEN DATE.

Partner

Partner

For Irfan Alam & Co.

Chartered Accountants

Firm's Registration No. - 033339C



(CA Md Irfan Alam)

Proprietor

Membership No. 460660

Place: Patna

Date: 22/08/2025

UDIN - 25460660BMLETR9101

GREEN NEST CONSTRUCTION

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

Partner's Capital Account As on 31.03.2024

(Amount in ₹)

S. No.	Partners	Share	Opening Balance 01.04.2023	Capital Introduced	Addition During the Year		Drawings	Closing Balance 31.03.2024
				Salary Interest	Profit / (Loss)			
1	MOHAMMAD FAIZ AHMAD	50.00%	50,124.97	-	(658.00)	-	-	49,466.97
2	SHAGUFTA NASREEN	50.00%	10,124.96	-	(658.00)	-	-	9,466.96
Current Year's Figures		100.00%	60,249.93	-	(1,316.00)	-	-	58,933.93



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

SIGNIFICANT ACCOUNTING POLICIES As on 31/03/2024

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: 22-08-2025



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Partner

GREEN NEST CONSTRUCTION

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

Cash Flow Statement as on 31/03/2024

Particulars	Amount INR	Amount INR
A : CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax		(1,316.00)
Add : Depreciation	-	
Add : Interest expense	-	
Add : Others if any	-	-
Less : Interest income	-	
Less : Others if any	-	-
Operating profit before working capital changes		(1,316.00)
Adjustments for:		
Decrease/(Increase) in Receivables	-	
Decrease/(Increase) in Inventories	-	
Increase/(Decrease) in Payables	-	-
Cash generated from operations		(1,316.00)
Income Tax paid		-
Cash flow before extraordinary item		(1,316.00)
Proceeds from earthquake disaster settlement		-
Net Cash flow from Operating activities		(1,316.00)
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	-	
Proceeds from Long term Borrowings	1,600,000.00	
Proceeds from Short term Borrowings	-	
Subsidy & Other Rserve	-	
Interest paid	-	
Net Cash used in financing activities		1,600,000.00
Net increase in Cash & Cash Equivalents		1,598,684.00
Cash and Cash equivalents as at	31-03-23	660,361.93
Cash and Cash equivalents as at	31-03-24	2,259,045.93
Cash & Cash Equivalents	As on	
	31-03-24	31-03-23
Cash in Hand	10,000.00	-
Cash at Bank	2,249,045.93	-
Cash & Cash equivalents as stated	2,259,045.93	-

IN TERMS OF OUR REPORT OF EVEN DATE.

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

Partner

Partner

Place: Patna
Date: 22/08/2025



(Signature)

(CA Md Irfan Alam)
Proprietor
Membership No. 460660

Acknowledgement Number:987426050260724

Date of filing : 26-Jul-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7
filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment
Year
2024-25

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(1)-On or before due date	e-Filing Acknowledgement Number	987426050260724
Taxable Income and Tax Details	Current Year business loss, if any	1	1,316
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (7-8)	9	(+) 0
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

Income Tax Return electronically transmitted on 26-Jul-2024 20:15:10 from IP address 223.190.105.62
and verified by MOHAMMAD FAIZ AHMAD having PAN AQVPA7811L on 26-Jul-
2024 using paper ITR-Verification Form /Electronic Verification Code TU89JLI58I generated through
Aadhaar OTP mode

System Generated

Barcode/QR Code



AAZFG2605E0598742605026072478f81a4ef124992d07c128172f1bc9e0b787b500

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Md. Faiz Ahmad

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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	2024-2025
Ward	DC/AC CIRCLE 4, PATNA	Year Ended	31.3.2024
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.:	987426050260724
Last Year Return Filed On	26/07/2024	Acknowledgement No.:	986582070260724

Computation of Total Income

Income from Business or Profession (Chapter IV D)(Maximum Salary Rs.1,50,000) -1,316

Profit as per Profit and Loss a/c	-1,316
Total	-1,316

Gross Total Income -1,316

Gross Total Income as -ve figure is not allowed in return form. 0

Total Income 0

Round off u/s 288 A 0

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

Tax Due @ 30% 0

Tax Payable 0

Due Date for filing of Return July 31, 2024

Salary & Interest Allowable to Partners

Name of Partner	Share %	Salary	Interest	Profit	Capital Balance
MOHAMMAD FAIZ AHMAD	0.00	Nil	0	-658	49467
SHAGUFTA NASREEN	0.00	Nil	0	-658	9467
Total		0	0	-1316	58934

Statement of Current Year Loss Adjustment

Head/Source of Income	Current Year Income	House Property Loss of the Current Year Set off	Business Loss of the Current Year Set off	Other Sources Loss of the Current Year Set off	Current Year Income Remaining after Set off
Loss to be adjusted			1316		
House Property	NIL		NIL	NIL	NIL
Business	NIL	NIL		NIL	NIL
Speculation Business	NIL	NIL	NIL	NIL	NIL
Short term Capital Gain	NIL	NIL	NIL	NIL	NIL
Long term Capital Gain	NIL	NIL	NIL	NIL	NIL
Other Sources	NIL	NIL	NIL		NIL
Total Loss Set off		NIL	NIL	NIL	
Loss Remaining after set off		NIL	1316	NIL	



NAME OF ASSESSEE : GREEN NEST CONSTRUCTION A.Y. 2024-2025 PAN : AAZFG2605E

Statement of Business losses Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
Current Year Loss			1316
Total	0	0	1316

Bank Account Detail

S.N	Bank	Address	Account No	IFSC Code	Type	Prevalidated	Nominate for refund
1	AXIS BANK	PATNA	922020053173651	UTIB0003615	Current	No	No

Maximum Allowable Salary to Partners

Profit Before Remuneration -1316

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