

Independent Auditor's Report

To the Members of
GREEN HOMES DEVELOPERS PRIVATE LIMITED
CIN - U45200BR2012PTC018505
C/O FIRDOUS COTTAGE, PLOT NO-33, FEDERAL COLONY,
OPP HIGH TECH GALAXY, HAROON NAGAR SECTOR-2
PHULWARI SHARIF, PATNA - 801505

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **GREEN HOMES DEVELOPERS PRIVATE LIMITED ("the Company")** which comprises the **Balance Sheet** as at **March 31, 2025**, the **Statement of Profit and Loss** for the year then ended, 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 ("the 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, 2025**, and its **Loss** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 ("ICAI") 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.



Emphasis of Matter (EOM):

- a) We draw attention that the Company has used accounting software for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective software.
- b) *Revenue has been recognized from sale of flat. Proportionate completion method has not been followed and proportionate cost has not been treated as expenses.*
- c) *The Company has taken Loan from PEACE BUILDTECH PRIVATE LIMITED during financial year 2015-16. The Company has been TRIKEN OFF.*
- d) *Suppliers/Creditors Confirmation ledger not made available to us.*
- e) *Fixed Deposit with bank has not been confirmed for the purpose of our audit.*

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is 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 state of affairs, Loss 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 Standalone 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. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, are **not** applicable.
2. As required by 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 except for the matters stated in the paragraph 7(f) below, on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
 - (c) The Financial Statement dealt with by this Report are in agreement with the books of account.
 - (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, 2014.
 - (e) On the basis of the written representations received from the directors as on **March 31, 2025** taken on record by the Board of Directors, none of the directors is disqualified as on **March**



31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, does **not** apply to this Company.
- (g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company for the period ended 31st March 2025 since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable
- (h) 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, in our opinion and to the best of our information and according to the explanations given to us:
 - (a) The Company does not have any pending litigations which would impact its financial position.
 - (b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - (d) (i) The Management has represented that, other than as disclosed in the notes to the accounts, no funds 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 person(s) or entity(ies), 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 behalf of the Ultimate Beneficiaries;

(ii) The Management has represented that, other than as disclosed in the notes to the accounts, no funds 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; and

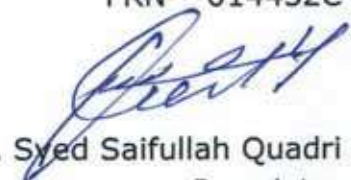
(iii) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- (e) The company has not declared any dividend during the year.
- (f) **Based on our examination which included test checks and information given to us, the Company has used accounting software for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective software, hence we are unable to comment on audit trail feature of the said software.**

Place: Patna
Date: 27/09/2025



For S S Quadri & Co.
Chartered Accountants
FRN - 014432C


CA. Syed Saifullah Quadri
Proprietor
M. No - 401009

UDIN-25401009BMIOX02637.

GREEN HOMES DEVELOPERS PRIVATE LIMITED
CIN - U45200BR2012PTC018505
C/O FIRDOUS COTTAGE, PLOT NO-33, FEDERAL COLONY, OPP HIGH TECH GALAXY
HARON NAGAR SECTOR-2, PHULWARI SHARIF, PATNA - 801503, BIHAR

BALANCE SHEET AS AT 31ST MARCH 2025

(Amount in ₹ Hundred)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds	1	2,000.00	2,000.00
(a) Share Capital	2	5,192.34	4,564.70
(b) Reserves and Surplus			
(c) Money received against Share Warrants			
(2) Share Application Money Pending Allotment			
(3) Non-Current Liabilities	3	31,560.00	31,560.00
(a) Long-Term Borrowings			
(b) Deferred Tax Liabilities (Net)	4	44,445.97	3,945.85
(c) Other Long Term-Liabilities	5	-	-
(d) Long-Term Provisions			
(4) Current Liabilities	6	18,854.19	18,780.00
(a) Short-Term Borrowings	7	-	-
(b) Trade Payables			
(i) Total outstanding dues of Micro Enterprises and Small Enterprises		2,461.21	40,500.12
(ii) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	8	477,939.97	441,407.70
(c) Other Current Liabilities	9	2,053.18	4,164.14
(d) Short-Term Provisions			
Total Equity and Liabilities		584,506.86	546,922.51

II. ASSETS

Non-Current Assets

(1) (a) Property, Plant and Equipment and Intangible Assets	10	2,403.26	4,043.11
(i) Property, Plant and Equipment			
(ii) Intangible Assets			
(iii) Capital Work-in-Progress			
(iv) Intangible Assets Under Development			
(b) Non-Current Investments	11	1,081.87	965.69
(c) Deferred Tax Assets (Net)	12	62,633.20	35,433.20
(d) Long-term Loans and Advances	13	43,957.36	35,257.36
(e) Other Non-Current Assets			
2 Current Assets	14	-	-
(a) Current Investments	15	-	-
(b) Inventories	16	600.00	23,000.00
(c) Trade Receivables	17	4,559.53	3,110.99
(d) Cash and Cash Equivalents	18	9,180.00	-
(e) Short-Term Loans and Advances	19	460,091.64	445,112.17
(f) Other Current Assets			
Total Assets		584,506.86	546,922.51

Contingent Liabilities and Commitments
In terms of our report of even date.

20
See accompanying notes to the financial statements.

For S S Quadri & CO.
Chartered Accountants
FRN - 014432C

Place: Patna
Date : 27/09/2025

Md. Ayaz Alam
Mohammad Ayaz Alam
Director, DIN - 07098860

Neyaz Alam
Managing Director, DIN - 05249478

Syed Saifullah Quadri
(CA. Syed Saifullah Quadri)
Proprietor
M. No-401009



GREEN HOMES DEVELOPERS PRIVATE LIMITED
CIN - U45200BR2012PTC018505
C/O FIRDOUS COTTAGE, PLOT NO-33, FEDERAL COLONY, OPP HIGH TECH GALAXY
HAROON NAGAR SECTOR-2, PHULWARI SHARIF, PATNA - 801503, BIHAR

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2025

(Amount in ₹ Hundred)

Particulars	Note No.	Figures for the current reporting period	Figure for the previous reporting period
I Revenue From Operations	A	133,050.00	515,050.00
II Other Income	B	78.15	101.71
III Total Income (I+II)		133,128.15	515,151.71
IV EXPENSES:			
Cost of Materials Consumed	C	95,850.00	477,142.50
Purchase of Stock-in-Trade		-	-
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	D	-	-
Employee Benefits Expenses	E	26,995.00	18,270.00
Finance costs	F	-	-
Depreciation and amortization expenses		1,639.85	1,705.90
Other Expenses	G	7,584.30	4,912.80
Total expenses (IV)		132,069.15	502,031.20
V Profit/(Loss) before exceptional items and tax	(III-IV)	1,059.00	13,120.51
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax	(V - VI)	1,059.00	13,120.51
VIII Extraordinary items		-	-
IX Profit/(Loss) before tax	(VII-VIII)	1,059.00	13,120.51
X Tax expense: -		391.52	1,804.14
(1) Current Tax		-	(553.68)
(2) MAT Credit Entitlement		-	(100.53)
(3) Deferred Tax	DTA/DTA	(116.18)	(100.53)
XI Profit/(Loss) for the period from continuing operation	(IX-X)	783.66	11,970.58
XII Profit/(Loss) for discontinued operation		-	-
XIII Tax expenses of discontinued operations		-	-
XIV Profit/(Loss) form Discontinued operation (after tax)	(XII-XIII)	-	-
XV Profit/(Loss) for the period	(XI+XIV)	783.66	11,970.58
XVI Earnings per equity share:			
(1) Basic	In ₹	39.18	598.53
(2) Diluted	In ₹	39.18	598.53

In terms of our report of even date.
Place: Patna
Date : 27/09/2025

See accompanying notes to the financial statements.

For S S Quadri & CO.
Chartered Accountants
FRN - 014432C

Managing Director, DIN - 05299478

(CA. Syed Saifullah Quadri)
Proprietor
M. No-401009

Mohammad Ayaz Alam
Director, DIN - 07098860



GREEN HOMES DEVELOPERS PRIVATE LIMITED

CIN - U45200BR2012PTC018505

C/O FIRDOUS COTTAGE, PLOT NO-33, FEDERAL COLONY, OPP HIGH TECH GALAXY
HAROON NAGAR SECTOR-2, PHULWARI SHARIF, PATNA - 801503, BIHAR

NOTE FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2021

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period

Equity
Note. - 1**AUTHORISED SHARE CAPITAL**

(2,000 Equity Shares of Rs. 100 Each)

2,000.00

2,000.00

ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL

(2,000 Equity Shares of Rs. 100 Each)

2,000.00

2,000.00

2,000.00

2,000.00

Reconciliation Of Number of Shares: -

Number Of Equity Shares as at the beginning of the Financial year

2,000.00

2,000.00

Add :- Number of Shares Issued during the period

Number Of Equity Shares as at the end of the financial Years

2,000.00

2,000.00

Details of Shares held by promoters at the end of the year

S. No.	Promoters Name	2024-25	2024-25	
		No of Share	% of Total Share	% change During the Year
1	NEYAZ ALAM - 18/04/2012	1020	51.00	-
2	AYAZ ALAM - 27/06/2016	980	49.00	-
		2000	100.00	-

Details of Shares held by promoters at the end of the year

S. No.	Promoters Name	2023-24	2023-24	
		No of Share	% of Total Share	% change During the Year
1	NEYAZ ALAM - 18/04/2012	1020	51.00	-
2	AYAZ ALAM - 27/06/2016	980	49.00	-
		2000	100.00	-

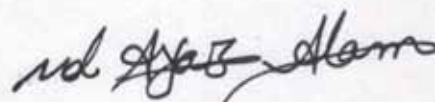
Shares held by Shareholder More than 5% Share at the end of the year

S. No.	Name of the Share Holders	No of Share	% age of Share	% age of Share
1	NEYAZ ALAM - 18/04/2012	1020	51.00	51.00
2	AYAZ ALAM - 27/06/2016	980	49.00	49.00
		2000	100.00	100.00

Terms / Rights attached to Equity Shares

The company has only one class of equity share having par value of Rs.100 per share. Each holder of the equity share is entitled to one vote per share. Whenever the company declares dividend it will be paid in Indian Rupees.

In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

GREEN HOMES DEVELOPERS PRIVATE LIMITED

CIN - U45200BR2012PTC018505

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HAROOON NAGAR SECTOR-2, PHULWARI SHARIF, PATNA - 801503, BIHAR

NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2021

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Reserve & Surplus		
Note. - 2		
(a) Securities Premium		
Opening Balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing Balance	-	-
(b) Revaluation Reserve		
Opening Balance	-	-
Add : Addition during the year	-	-
Less : Deduction during the year	-	-
Closing Balance	-	-
(c) Surplus (Statement of Profit & Loss)		
Opening Balance	4,564.70	(6,098.66)
Add : Addition during the year	783.66	11,970.58
	5,348.36	5,871.92
Less : Deduction during the year		
: - MAT/Tax on Regular Assessment	156.02	1,307.22
: - Transfer	-	-
	156.02	1,307.22
Closing Balance	5,192.34	4,564.70
TOTAL (A+B+C)	5,192.34	4,564.70

Long-Term Borrowing

Borrowings:

Note. - 3

Secured Borrowings: -

Term loans

From Banks
Installments Due Within One Year

From other Parties
Loans and advances from Related Parties

Total (A)

From other Parties
LIMRA ENGICON PRIVATE LIMITED
CIN - U45400BR2015PTC025597
PEACE BUILDTECH PRIVATE LIMITED - STRIKE OFF.
CIN-U45200BR2014PTC022100 & PAN - AAHCP59626
LIMRA DEVELOPERS

Khodaija Afreen
Md. Rizwan
MOHAMMAD AMEM ALAM (DIN - 03270705)

Loans and advances from Related Parties

Total (B)

Total (A) + (B)

-	-
-	-
-	-
-	-
11,010.00	11,010.00
5,000.00	5,000.00
5,000.00	5,000.00
3,000.00	3,000.00
1,850.00	1,850.00
5,700.00	5,700.00
-	-
31,560.00	31,560.00
31,560.00	31,560.00



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GREEN HOMES DEVELOPERS PRIVATE LIMITED

CIN - U45200BR2012PTC018505

C/O FIRDOUS COTTAGE, PLOT NO-33, FEDERAL COLONY, OPP HIGH TECH GALAXY
HAROON NAGAR SECTOR-2, PHULWARI SHARIF, PATNA - 801503, BIHAR

NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2021

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period

Other Long-Term Liabilities

Note. - 4

(a) Trade payables

(i) Total outstanding dues of Micro Enterprises and Small Enterprises

(ii) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises

(b) Others (specify nature)

[Sub Note -1]

44,445.97

3,945.85

44,445.97

3,945.85

Long-Term Provisions

Note. -5

(a) Provisions for employee benefits

(b) Others (specify nature)

Short-Term Borrowings

Note. - 6

Secured Borrowings: -

Loans Repayable on Demand

From Banks

From other Parties

Total (A)

Un-Secured Borrowings: -

Loans Repayable on Demand

From Banks

From other Parties

Loans and advances from Related Parties

Neyaz Alam, Director - DIN - 05249478

Irfan Haider, Director - DIN - 08636033

Faizan Sanwar, Director - DIN - 06575663

Ayaz Alam, Director - DIN - 07098860

Current Maturities of Long Term Borrowings

Total (B)

Total (A) + (B)

10,856.50

15,480.00

3,000.00

3,000.00

4,997.69

300.00

18,854.19

18,780.00

18,854.19

18,780.00



[Signature]

Ned Ayaz Alam

GREEN HOMES DEVELOPERS PRIVATE LIMITED

CIN - U45200BR2012PTC018505

C/O FIRDOUS COTTAGE, PLOT NO-33, FEDERAL COLONY, OPP HIGH TECH GALAXY
HARROON NAGAR SECTOR-2, PHULWARI SHARIF, PATNA - 801503, BIHAR

"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2021

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period

Trade Payable
Note. - 7

For trade payables outstanding, ageing schedules is given:
Trade Payables Ageing Schedule [Sub Note -1]

2,461.21	40,500.12
2,461.21	40,500.12

Other Current liabilities:
Note. - 8

- (a) Advance Against Flat Booking
(b) Other payables (specify nature).
Service Tax Payable-2015-16
Service Tax Payable-2016-17
Service Tax Payable-2017-18
GST Payble - 2018-19
GST Payble - 2019-20
GST Payble - 2021-22
GST Payble - 2022-23
GST Payble - 2023-24
GST Payble - 2024-25
TDS Payble
Provision for Tax upto 2022-23
Directors Salary
Salary Payable
Expenses Payable
Fee Payable

401,327.69	378,654.51
993.99	993.99
3,440.84	3,440.84
2,626.79	2,626.79
24,530.35	24,530.35
74.84	74.84
14.35	14.35
426.74	426.74
1,123.49	1,153.19
57.92	-
1,522.02	612.53
323.79	808.41
36,231.68	25,781.68
610.00	420.00
2,275.48	99.48
2,360.00	1,770.00

477,939.97	441,407.70
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Short-Term Provisions
Note. - 9

- Provision for Audit Fee
Provision for Tax Audit Fee
Provision for Tax After MAT Adjustment Rs. 22634

944.00	1,180.00
944.00	1,180.00
165.18	1,804.14

2,053.18	4,164.14
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Non-Current Investments
Note No. - 11

- (a) Investment Property;



Aggregate amount of quoted investments and market value	Not Applicable	Not Applicable
Aggregate amount of Unquoted Investment	Not Applicable	Not Applicable
Aggregate provision for diminution in value of investments.	Not Applicable	Not Applicable

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2021

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period

Long-Term Loans and Advances:
Note No. - 12

- (a) Capital Advances;
- (b) Loans and advances to related parties (giving details thereof);
 - Secured, considered good;
 - Unsecured, considered good;
 - Doubtful
- (c) Other Loans and Advances (specify nature).

Advances to Corporate & Other parties:-

Amit kumar GST Consultant

MD Ashfaque Alam

Tanweer Fatima

Saeen Sayem

Ruhi Bano/ Anwer Iqbal

HHPL HOUSING CLINIC PRIVATE LIMITED

EMPIRE ENGICON PRIVATE LIMITED
(CIN - U45200BR2016PTC032410)

N GREEN HOME DEVELOPERS PRIVATE LIMITED

1,053.20	1,053.20
1,700.00	1,700.00
10,400.00	10,400.00
1,800.00	1,800.00
15,000.00	15,000.00
5,000.00	5,000.00
480.00	480.00
27,200.00	-

62,633.20	35,433.20
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Note Repayable on demand or without specifying any terms or period of repayment

S.no.	Type of Borrower	Amount outstanding in the nature of loan	% of Total loan & Advances in the nature of loan
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- 1 Promoters
- 2 Directors
- 3 KMPs
- 4 Related Parties

Total

Other Non-Current Assets:
Note No. - 13

- (i) Long-term Trade Receivables (including trade receivables on deferred credit terms);
 - (a) Secured, considered good;
 - (b) Unsecured, considered good;
 - (c) Doubtful

[Sub Note -2]

- (ia) Security Deposit
- (ii) Others (specify nature)

43,957.36	35,257.36
-	-
-	-
-	-

43,957.36	35,257.36
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GREEN HOMES DEVELOPERS PRIVATE LIMITED

CIN - U45200BR2012PTC018505

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HAROON NAGAR SECTOR-2, PHULWARI SHARIF, PATNA - 801503, BIHAR

NOTE FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2021

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period

Current InvestmentsInvestment
Note No. - 14

(a) Investments in Equity Instruments;

-	-
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The basis of valuation of individual investments;	Not Applicable	Not Applicable
Aggregate amount of quoted investments and market value thereof;	Not Applicable	Not Applicable
Aggregate amount of unquoted investments	Not Applicable	Not Applicable
Aggregate provision made for diminution in value of investments.	Not Applicable	Not Applicable

Inventories

Note No. - 15

(a) Others (specify nature).

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Method of valuation shall be stated.

As Per Notes on Accounts

Trade Receivables

Note No. - 16

[Sub Note -2]

For Trade Receivables Outstanding, Ageing Schedules is given:

- (a) Secured, considered good;
(b) Unsecured, considered good;
(c) Doubtful

600.00 23,000.00

600.00	23,000.00
--------	-----------

Cash and Cash Equivalents

Note No. - 17

(a) Balances with banks;

IDBI Bank CA A/c-2078102000002264
Bank of India CA A/c- 446020110000603
ICICI Bank CA A/c- 133305500690
PNB CA A/c- 231102100000770
PNB CA A/c- 062072500000013
Yes Bank CA A/c- 062027000000152
Yes Bank CA A/c- 062072500000016

179.79 608.70
237.64 237.64
44.14 241.05
2.02 338.41
100.00 -
526.20 -

(b) Cheques, drafts on hand;

(c) Cash on hand;

(d) Fixed Deposit with Bank

2,121.58 415.17
1,348.16 1,270.01

4,559.53	3,110.99
----------	----------

Fixed deposits with more than twelve months maturity Value is Rs.	1,348.16	1,270.01
Earmarked balances with banks (for example, for unpaid dividend) shall be	Not Applicable	Not Applicable
Balances with banks to the extent held as margin money or security against	Not Applicable	Not Applicable
Repatriation restrictions, if any, in respect of cash and bank balances shall be	Not Applicable	Not Applicable
Bank deposits with more than twelve months maturity shall be disclosed	1,348.16	1,270.01



[Signature]

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GREEN HOMES DEVELOPERS PRIVATE LIMITED

CIN - U45200BR2012PTC018505

C/O FIRDOUS COTTAGE, PLOT NO-33, FEDERAL COLONY, OPP HIGH TECH GALAXY
HAROON NAGAR SECTOR-2, PHULWARI SHARIF, PATNA - 801503, BIHAR

NOTE FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2021

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period

Short-Term Loans and Advances:

Note. - 18

- (a) Loans and advances to related parties (giving details thereof);
 Secured, considered good;
 Faizan Sanwar, Director - DIN - 06575663
 Unsecured, considered good;
 Doubtful.

- (b) Others (specify nature).

9,180.00

9,180.00

Other Current Assets

Note. - 19

Project Cost:

AIYESHA B BLOCK

MOHAMMAD VILLA

ALI RESIDENCY

NH

Rajender Nagar

GST Input & Cash Balance

Advance to Supplier

TDS & TCS 2022-23

MAT TAX Credit

Advance Income Tax paid

GST Appeal Filed

GST Expense

129,268.39

105,345.86

29,654.97

77,785.00

90,710.65

19,500.63

1,772.81

1,001.01

2,039.60

973.92

2,038.80

201,309.98

105,345.86

22,854.97

59,885.00

32,600.00

17,010.09

3,748.98

1,383.37

973.92

460,091.64

445,112.17

Contingent Liabilities and Commitments

Note. - 20

(i) Contingent liabilities :

- (a) Claims against the company not acknowledged as debt
 (b) Guarantees excluding financial guarantees
 (c) Other money for which the company is contingently liable

(ii) Commitments :

- (a) Estimated amount of contracts remaining to be executed on
 (b) Uncalled liability on shares and other investment partly paid
 (c) Other (specify nature)



[Signature]

md. Asif Alam

GREEN HOMES DEVELOPERS PRIVATE LIMITED

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HAROOON NAGAR SECTOR-2, PHULWARI SHARIF, PATNA - 801503, BIHAR

NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2021

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period

Note No. - A

Revenue From Operations

(a) Sale of Services (Sale of Flat)

133,050.00

515,050.00

133,050.00

515,050.00

Note No. - B

Other Income

(a) Interest Income

78.15

73.43

(b) Liability written back

-

28.28

78.15

101.71

Note No. - C

Cost of Materials Consumed

Opening Stocks of Raw Material

-

-

Add: -Purchase of Raw Materials

-

-

Add: Direct Expenses/ Project Exp

95,850.00

477,142.50

95,850.00

477,142.50

Less: Closing Stocks of Raw material

-

-

95,850.00

477,142.50

Note No. - D

Changes in inventories of Finished Goods

Opening Stocks of Finished Goods

-

-

Closing Stocks of Finished Goods

-

-

TOTAL

A

-

-

Changes in Work-in-Progress

Opening Stocks WIP

-

-

Closing Stocks WIP

-

-

TOTAL

B

-

-

TOTAL

A+B

-

-

Note No. - E

Employee benefits expense

Salaries and Wages

2,995.00

6,270.00

Director Salary

24,000.00

12,000.00

26,995.00

18,270.00



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GREEN HOMES DEVELOPERS PRIVATE LIMITED

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C/O FIRDOUS COTTAGE, PLOT NO-33, FEDERAL COLONY, OPP HIGH TECH GALAXY
HAROON NAGAR SECTOR-2, PHULWARI SHARIF, PATNA - 801503, BIHAR

NOTE FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2021

Particulars	(Amount in ₹ Hundred)	
	Figures as at the end of current reporting period	Figures as at the end of previous reporting period

Note No. - F
Finance Cost

- (a) Interest expense;
(C) Interest Expense

-	-
---	---

Note No. - G
Other Expenses

Statutory Audit Fee
Tax Audit Fee
Bank Charges
Newspaper & Periodicals
Office Expense
Professional Fee
Electricity Expense
GST Late Fee/Interest
Misc Expense
Business Promotion
Printing & Stationary
Telephone & Internet Expense
Travelling & Conveyance
Vehicle Running & Maintenance
ROC Filling Expense
Interest on Tax
Bad Debts
Accounting Charges

944.00	1,180.00
944.00	1,180.00
72.26	40.53
16.40	19.92
151.39	154.41
679.00	165.48
188.00	132.00
61.64	113.10
55.67	64.75
86.00	102.00
136.60	126.94
96.00	96.00
195.50	205.41
256.60	308.00
33.00	59.00
250.55	715.26
3,417.69	-
-	250.00

7,584.30	4,912.80
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GREEN HOMES DEVELOPERS PRIVATE LIMITED

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HAROON NAGAR SECTOR-2, PHULWARI SHARIF, PATNA - 801503, BIHAR

"SUBNOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

Trade Payables Ageing Schedule

Sub Note. - 1

(Amount in ₹ Hundred)

Particulars	Outstanding for following periods from due date of payment (2024-25)				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) (a) Micro Enterprises and Small Enterprises	-	-	-	-	-
(b) Medium Enterprises	2,461.21	40,500.12	3,945.85	-	46,907.18
(ii) Others	-	-	-	-	-
(iii) (a) Disputed Dues - Micro and Small Enterprises	-	-	-	-	-
(iii) (b) Disputed Dues - Medium Enterprises	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	2,461.21	40,500.12	3,945.85	-	46,907.18

Particulars	Outstanding for following periods from due date of payment (2023-24)				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) (a) Micro Enterprises and Small Enterprises	-	-	-	-	-
(b) Medium Enterprises	40,500.12	3,945.85	-	-	44,445.97
(ii) Others	-	-	-	-	-
(iii) (a) Disputed Dues - Micro and Small Enterprises	-	-	-	-	-
(iii) (b) Disputed Dues - Medium Enterprises	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	40,500.12	3,945.85	-	-	44,445.97



[Signature]

Mr. Gyanendra Kumar

GREEN HOMES DEVELOPERS PRIVATE LIMITED

CIN - U45200BR2012PTC018505

C/O FIRDOUS COTTAGE, PLOT NO-33, FEDERAL COLONY, OPP HIGH TECH GALAXY
HAROON NAGAR SECTOR-2, PHULWARI SHARIF, PATNA - 801503, BIHAR

"SUBNOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS AS ON 31ST MARCH 2025

Trade Receivables ageing schedule**Subnote. -2**

(Amount in ₹ Hundred)

Particulars	Receivables for following periods from due date of payment (2024-25)				
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables - considered good	-	600.00	15,500.00	28,457.36	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-
Total	-	600.00	15,500.00	28,457.36	44,557.36

Particulars	Receivables for following periods from due date of payment (2023-24)				
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade receivables - considered good	-	23,000.00	10,750.00	24,507.36	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-
Total	-	23,000.00	10,750.00	24,507.36	58,257.36



Property, Plant and Equipment and Intangible Assets
Note No. - 10

(Amount in ₹ Hundred)

(11) Property, Plant and Equipment as on 31-03-2025

(i) Property, Plant and Equipment as on 31-03-2025										
Sl. No.	Particulars	GROSS BLOCK			Total As on 31/03/2025	up to 31/03/2024	DEPRECIATION During the Year	Total As on 31/03/2025	NET BLOCK	
		Original Cost	Addition	Sale/Scrap					As at 31/03/2025	As at 31/03/2024
1	CCTV Camera	2,414.87	-	-	2,414.87	1,222.48	765.35	1,987.83	427.04	1,192.39
2	Furniture & Fixtures	127.90	-	-	127.90	116.96	2.79	119.75	8.15	10.94
3	Electrical Equipment	383.47	-	-	383.47	344.66	9.94	354.60	28.87	38.81
4	Vibrator Machine	154.75	-	-	154.75	137.19	4.49	141.68	13.07	17.56
5	Motor Pump	180.00	-	-	180.00	155.73	6.23	161.96	18.04	24.27
6	Scooty	629.66	-	-	629.66	523.51	27.52	551.03	78.63	106.15
7	CAR (Creta Zeep)	10,500.00	-	-	10,500.00	8,247.81	569.34	8,817.15	1,682.85	2,252.19
8	Aircondition	740.00	-	-	740.00	556.83	122.52	679.35	60.65	183.17
9	Refrigerator	150.00	-	-	150.00	100.05	22.69	122.74	27.26	49.95
10	Computer	271.50	-	-	271.50	103.82	108.98	212.80	58.70	167.68
					15,552.15	11,509.04	1,639.85	13,148.89	2,403.26	4,043.11

Current Year's Figures	15,552.15	-	15,552.15	9,803.14	1,795.90	11,509.04
Previous Year's Figures	13,967.65	1,584.50	-	-	-	-

(iii) Intangible Assets

(ii) Intangible Assets		GROSS BLOCK			DEPRECIATION		NET BLOCK	
		Original Cost	Addition	Sale/Scrap	up to 31/03/2024	Total As on 31/03/2025	As at 31/03/2025	As at 31/03/2024
Sl. No.	Particulars							
1	NIL	-	-	-	-	-	-	-
Current Year's Figures		-	-	-	-	-	-	-
Previous Year's Figures		-	-	-	-	-	-	-

	Current Year's Figures	Previous Year's Figures
1. Total number of employees	100	100
2. Total number of employees who are members of the union	80	80
3. Total number of employees who are not members of the union	20	20
4. Total number of employees who are members of the union and are also members of the company's pension plan	60	60
5. Total number of employees who are members of the union and are not members of the company's pension plan	20	20
6. Total number of employees who are not members of the union and are also members of the company's pension plan	10	10
7. Total number of employees who are not members of the union and are not members of the company's pension plan	10	10



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GREEN HOMES DEVELOPERS PRIVATE LIMITED
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(iii) Capital-Work-in Progress (CWIP)

(a) For Capital-work-in progress, following ageing schedule shall be given:

CWIP aging schedule

CWIP	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Projects in progress	-	-	-	-
Projects temporarily suspended	-	-	-	-

b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given**:

CWIP	To be completed in			Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1	-	-	-	-
Project 2	-	-	-	-

(iv) Intangible assets under development:

(a) For Intangible assets under development, following ageing schedule shall be given:

Intangible assets under development aging schedule

Intangible assets under development	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Projects in progress	-	-	-	-
Projects temporarily suspended	-	-	-	-

b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following Intangible assets under development completion schedule shall be given**:

Intangible assets under development	To be completed in			Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1	-	-	-	-
Project 2	-	-	-	-



[Signature]

md. Afroz Alam

GREEN HOMES DEVELOPERS PRIVATE LIMITED

CIN - U45200BR2012PTC018505

C/O FIRDOUS COTTAGE, PLOT NO-33, FEDERAL COLONY,
OPP HIGH TECH GALAXY, HAROON NAGAR SECTOR-2,

PHULWARI SHARIF, PATNA BIHAR 801505 INDIA

Mobile No- 8825138216

E mail - neyazalam293@gmail.com

SIGNIFICANT ACCOUNTING POLICIES

As on 31/03/2025

BASIS OF PREPARATION OF FINANCIAL STATEMENTS: -

- The Financial Statements are prepared on historical cost convention and on accrual basis of accounting, unless otherwise stated, by following going concern assumption and conform in all material aspects to the statutory provisions, regulatory guidelines and Generally Accepted Accounting Principles in India. The financial statements comply with the applicable mandatory accounting standards issued by the Institute of Chartered Accountants of India and Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The accounting policies are consistently applied, except for the changes disclosed, if any, in the financial statements with those used in the previous year.
- All assets and liabilities have been classified as current or non-current 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 activities and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as up to twelve months for the purpose of current/non-current classification of assets and liabilities.
- The Company was incorporated on 18/04/2012.

USE OF ESTIMATES: -

- The preparation of financial statements in conformity with Indian GAAP requires judgments, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period.

FIXED ASSETS: -

- Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets. Subsequent expenditures related to an item of



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Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance

- b) None of the Fixed Assets has been valued during the year.

DEPRECIATION, AMORTISATION AND DEPLETION: -

- a) Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method and it is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

IMPAIRMENT: -

- a) An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.
- b) There is no such case.

INVESTMENTS: -

- a) The Company has not made any.

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.
- b) Revenue has been recognized from sale of flat.
- c) Proportionate completion method has not been adopted.

EMPLOYEE BENEFITS: -

- a) Short Term Employee Benefits: -The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period when the employees render the services.
- b) Long term employees benefit if any arise is accounted for on paid basis.



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PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS: -

- Provision is recognized in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made.
- Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted the current best estimates.
- Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.
- There is no such case.

INCOME TAXES: -

- Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflects the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognized if there is virtual certainty that sufficient future taxable income will be available to realize the same.
- DEFERRED TAX:** -Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

PERIOD As.on	DTL	DTA	Net DTA/DTL	NATURE
31/03/2024		96,569.00		DTA
During the Year		11,618.00		DTA
31/03/2025			1,08,187.00	DTA



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CIN - U45200BR2012PTC018505

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PRIOR PERIOD ITEMS: -

- a) Prior period items are income or expenses which arise in the current period as a result of errors or omissions in the preparation of the financial statements of one or more prior periods. The details are below: -

Particulars	Year	Dr to P/L A/c	Cr to P/L A/c
NIL	NIL	NIL	NIL

NETWORTH: -

- a) "Net worth" means the aggregate value of the paid-up share capital and all reserves created out of the profits and securities premium account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation.

S. No.	Particulars	Amount (in Rupees)	
		31/03/2025	31/03/2024
(a)(i)	Paid up share capital	2,00,000.00	2,00,000.00
(ii)	Free reserves	5,19,233.71	4,56,469.93
(iii)	Securities Premium Account		
	Total	7,19,233.71	6,56,469.93
(b) (i)	Accumulated Loss		
(ii)	Balance of deferred revenue expenditure		
(iii)	Accumulated unprovided depreciation		
(iv)	Miscellaneous expense and preliminary expenses		
(v)	Other intangible Assets		
	Total		
(c)	Net worth (a) - (b)	7,19,233.71	6,56,469.93

RELATED PARTY TRANSACTIONS: -

- a) **Related Party:** - Parties are considered to be related if at any time during the reporting period one party has the ability to control the other party or exercise significant influence over the other party in making financial and/or operating decisions.



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b) Significant influence: -Participation in the financial and/or operating policy decisions of an enterprise, but not control of those policies.

c) Related Party Transaction: -A transfer of resources or obligations between related parties, regardless of whether or not a price is charged.

Particulars	Key Management Personnel	Relatives of Key Management Personnel	Associates	Total
Remuneration	24,00,000.00	-	-	24,00,000.00
Loan taken	38,74,419.00	-	-	38,74,419.00
Loan Returned	47,85,000.00	-	-	47,85,000.00

Subsidiaries: -

- A company in which another company (the holding company) holds, either by itself and/or through one or more subsidiaries, more than one-half in nominal value of its equity share capital; or
- A company of which another company (the holding company) controls, either by itself and/or through one or more subsidiaries, the composition of its board of directors.
- There is no such case

Fellow Subsidiaries: -

- A company is considered to be a fellow subsidiary of another company if both are subsidiaries of the same holding company.
- There is no such case

Associates: -

2(6) "associate company", in relation to another company, means a company in which that other company has a significant influence, but which is not a subsidiary company of the company having such influence and includes a joint venture company: -

Name	Significant Influence	Remarks
Not Applicable		



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PHULWARI SHARIF, PATNA BIHAR 801505 INDIA

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Key Management Personnel: -

Those persons who have the authority and responsibility for planning, directing and controlling the activities of the reporting enterprise.

Name	Designation	DIN
NEYAZ ALAM	Managing Director	05249478
MOHAMMAD AYAZ ALAM	Director	07098860
FAIZAN SARWAR	Director	06575663
IRFAN AHMAD	Director	08636033

Relatives of Key Management Personnel: -

in relation to an individual, means the spouse, son, daughter, brother, sister, father and mother who may be expected to influence, or be influenced by, that individual in his/her dealings with the reporting enterprise.

Name	Relationship	Relation With	Designation
Not Applicable			

Board of Directors: -

Name	Designation	DIN	Date Appointed	Date Resigned
NEYAZ ALAM	MANAGING DIRECTOR	05249478	18/04/2012	NA
MOHAMMAD AYAZ ALAM	DIRECTOR	07098860	27/06/2016	NA
FAIZAN SARWAR	Director	06575663	17/02/2023	NA
IRFAN AHMAD	Director	08636033	17/02/2023	NA

REMUNERATION TO DIRECTORS: -

Name	Designation	Remuneration	Remarks
NEYAZ ALAM	Managing Director	6,00,000.00	-
MOHAMMAD AYAZ ALAM	Director	6,00,000.00	-
FAIZAN SARWAR	Director	12,00,000.00	-



GREEN HOMES DEVELOPERS PRIVATE LIMITED

CIN - U45200BR2012PTC018505

C/O FIRDOUS COTTAGE, PLOT NO-33, FEDERAL COLONY,
OPP HIGH TECH GALAXY, HAROON NAGAR SECTOR-2,
PHULWARI SHARIF, PATNA BIHAR 801505 INDIA

Mobile No- 8825138216

E mail - neyazalam293@gmail.com

FOREIGN CURRENCY TRANSACTIONS

- Foreign Currency Transactions are recorded at the spot rate of the respective transactions. Exchange differences arising on foreign exchange transactions settled during the year are recognized in the Statement of Profit and Loss of the year.
- There is no income in foreign exchange.
- There is no expenditure in foreign exchange.

MSMED Act 2006

- The Company has not received any information from the suppliers regarding their status under MSMED Act 2006.
- Disclosure at the year-end relating to the amount together with interest paid or payable as required under the MSMED Act 2006 have not been given

DETAILS OF CRYPTO CURRENCY OR VIRTUAL CURRENCY

- The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

DETAILS OF CORPORATE SOCIAL RESPONSIBILITY (CSR)

- CSR Activities are not applicable to this Company.

DETAILS OF BENAMI PROPERTY HELD

- The Company has not held any benami property under the Benami Transactions (Prohibition) Act, 1988 during the financial year.

WILFUL DEFAULTER

- The Company has not been declared by any bank or financial Institution or other lender, as a willful defaulter during the financial year.

RELATIONSHIP WITH STRUCK OFF COMPANIES

- The company has previous transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the details are: -

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
PEACE BUILDTECH PRIVATE LIMITED CIN-U45200BR2014PTC022100.	Loan taken	5,00,000.00	Struck off company given loan.



Handwritten signature: Md. Ayaz Alam

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REGISTRATION OF CHARGES OR SATISFACTION WITH REGISTRAR OF COMPANIES

- a) The Company has **not** taken any Loan from any bank or financial Institution or other lender during the year; hence Registration of Charge is not required.

COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES: -

- a) Not Applicable.

RATIOS DISCLOSURES: -

RATIOS	31-03-2025	31-03-2024	% of Variance
Current Ratio	0.95	0.93	1.39
Debt-Equity Ratio		-	
Debt Service Coverage Ratio		-	
Return on Equity Ratio	0.11	1.82	84.02
Inventory Turnover Ratio	-	-	
Trade Receivables Turnover Ratio	0.01	0.39	96.99
Trade Payables Turnover Ratio	0.05	1.21	95.54
Net Capital Turnover Ratio	18.50	78.46	76.42
Net Profit Ratio	0.59	2.32	74.66
Return on Capital Employed	14.72	199.86	92.63
Return on investment	10.90	182.35	94.02

Note: -

- a) The items included in numerator and denominator for computing the above ratios: -

RATIOS	Numerator	Denominator
Current Ratio	CURRENT ASSETS	CURRENT LIABILITIES
Debt-Equity Ratio,	DEBT/LOAN	SHAREHOLDER'S EQUITY
Debt Service Coverage Ratio	EBITDA	TOTAL DEBT SERVICE
Return on Equity Ratio,	PROFIT AFTER TAX	SHAREHOLDER'S EQUITY
Inventory Turnover Ratio	SALES ACCOUNTS	AVERAGE STOCK
Trade Receivables Turnover Ratio	NET CREDIT SALES	AVERAGE ACCOUNTS RECEIVABLE
Trade Payables Turnover Ratio	NET CREDIT PURCHASES	AVEARGE ACCOUNTS PAYABLES



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Net Capital Turnover Ratio	NET ANNUAL SALES	CAPITAL EMPLOYED
Net Profit Ratio	NET PROFIT	NET SALES
Return on Capital Employed,	EBIT	CAPITAL EMPLOYED
Return on investment	NET PROFIT (PAT)	INVESTMENT

b) Explanation for change in the ratio by more than 25% as compared to the preceding year: -

i) **Current Ratio:** - The ratio is not applicable since change is less than 25%.

ii) **Debt-Equity Ratio:** - The ratio is not applicable.

iii) **Debt Service Coverage Ratio:** - The ratio is not applicable.

iv) **Return on Equity Ratio:** - Profit of the Company is less than previous year and shareholders equity is more than previous year. This is the reason for change in the ratio by more than 25%.

v) **Inventory Turnover Ratio:** - The ratio is not applicable.

vi) **Trade Receivables Turnover Ratio:** - Net credit sale is less than the previous year. The ratio is not applicable since change is less than 25%.

vii) **Trade Payables Turnover Ratio:** - Net credit purchase is less than the previous year. This is the reason for change in the ratio by more than 25%.

viii) **Net Capital Turnover Ratio:** - Sales is less than the previous year. This is the reason for change in the ratio by more than 25%.

ix) **Net Profit Ratio:** - Profit and sale is less than the previous year. This is the reason for change in the ratio by more than 25%.

x) **Return on Capital Employed:** - EBIT is positive and less than the previous year and Capital employed is more than the previous year. This is the reason for change in the ratio by more than 25%.



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- xi) **Return on investment:** - Net Profit of the Company is less than previous year. This is the reason for change in the ratio by more than 25%.

COMPLIANCE WITH APPROVED SCHEME(S) OF ARRANGEMENTS: -

- a) Not Applicable.

UNDISCLOSED INCOME: -

- a) Not Applicable.

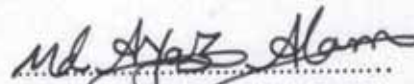
TITLE DEEDS OF IMMOVABLE PROPERTY NOT HELD IN NAME OF THE COMPANY: -

- a) The company has no such immovable property.

NOTES ON ACCOUNTS: -

1. The previous year figures have been regrouped/reclassified, wherever necessary, to conform to the current presentation.
2. Current Liabilities and Current Assets have been taken at their book value.
3. Expenses supported by internal voucher have been certified as bonafide business Expenditure by the management.
4. Provision has been made for the expenses of the year.
5. Figures reported in financial statements are in ₹ hundred.


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NEYAZALAM
MANAGING DIRECTOR
DIN - 05249478


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MOHAMMAD AYAZ ALAM
DIRECTOR
DIN - 07098860

DATE: - 27/09/2025

PLACE: Patna

