

GREEN SQUARE REALTECH PRIVATE LIMITED

CIN : U45309BR2016PTC033055

2ND FLOOR, HOUSE NO.5, SHIV SAMBHU NAGAR NEAR LADDO GOPAL SWEETS, ASHIANA-DIGHA ROAD PATNA Patna BR 800014 IN

Balance Sheet as at 31st March, 2022

(In Rs.)

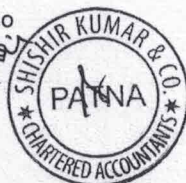
Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	250,000	250,000
(b) Reserves and Surplus	2	1,208,789	580,027
(c) Money received against Share Warrants		-	-
(2) Share Application Money pending allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	4,166,430	4,166,430
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities	4	-	-
(d) Long-Term Provisions	5	-	-
(4) Current Liabilities			
(a) Short-Term Borrowings	6	-	-
(b) Trade Payables	7	-	-
(c) Other Current Liabilities	8	11,925,746	13,249,457
(d) Short-Term Provisions	9	258,318	244,571
TOTAL		17,809,283	18,490,485
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	10	-	-
(ii) Intangible Assets	11	-	-
(iii) Capital work-in-progress		15,680,797	13,358,305
(iv) Intangible assets under development		-	-
(v) Fixed Assets held for Sale		-	-
(b) Non-Current Investments			
(c) Deferred Tax Assets (Net)	12	-	-
(d) Long-Term Loans and Advances	13	-	-
(e) Other Non-Current Assets	14	-	-
(2) Current Assets			
(a) Current Investments	15	-	-
(b) Inventories	16	-	-
(c) Trade Receivables	17	-	-
(d) Cash and Cash Equivalents	18	2,089,849	5,077,178
(e) Short-Term Loans and Advances	19	38,637	37,002
(f) Other Current Assets	20	-	18,000
TOTAL		17,809,283	18,490,485

See accompanying notes to the financial statements

As per our report of even date attached

SHISHIR KUMAR & Co
Chartered Accountants
FRN - 018045C

SD/-
SHISHIR KUMAR
Partner
MRN - 421815



For and on behalf of the Board

SD/-
ABHISHEK KUMAR GAUTAM
Director
DIN: 07665728

SD/-
AJIT SINGH
Director
DIN: 07665736

Place: Patna
Date : 01/09/2022
UDIN : 22421815BBJZDR7413

GREEN SQUARE REALTECH PRIVATE LIMITED
Annexures to the Balance Sheet

Particulars	As at	
	31st March, 2022	31st March, 2021
NOTE # 1		
Share Capital		
Authorised Capital		
1,00,000 Equity Shares of Rs. 10/- each	1,00,000.00	1,00,000.00
Issued, Subscribed and Paid up		
25,000 Equity Shares of Rs. 10/- each	250,000.00	250,000.00
	<u>250,000.00</u>	<u>250,000.00</u>

Details of shares held by each shareholder holding more than 5% shares:

	31st March 2022		31st March 2021	
	No. of Shares Held	% holding in that Class of Shares	No. of Shares Held	% holding in that Class of Shares
1. AJIT SINGH	5,000.00	20.00%	5,000.00	20.00%
2. ABHISHEK KUMAR GAUTAM	5,000.00	20.00%	5,000.00	20.00%
3. AMIT SINGH	5,000.00	20.00%	5,000.00	20.00%
4. MUNNI DEVI	5,000.00	20.00%	5,000.00	20.00%
5. AVADESH KUMAR	5,000.00	20.00%	5,000.00	20.00%
	<u>25,000.00</u>	<u>100.00%</u>	<u>25,000.00</u>	<u>100.00%</u>

1.1. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars	31st March' 2022		31st March' 2021	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the period	25,000.00	250,000.00	25,000.00	250,000.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the period	<u>25,000.00</u>	<u>250,000.00</u>	<u>25,000.00</u>	<u>250,000.00</u>

1.2. Terms and rights attached to equity shares

The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity share is entitled to one vote per share. The company declares and pays dividends in indian rupees.

NOTE # 2

Reserves and Surplus

(a) Capital Reserve

As per last Balance Sheet

Addition during the year

-	-
<u>-</u>	<u>-</u>

(b) Surplus i.e. Balance in the Statement of Profit & Loss

As per last Balance Sheet

Addition during the year

Allocations & Appropriations

580,027.00	18,908.00
628,762.00	561,119.00
<u>-</u>	<u>-</u>
<u>1,208,789.00</u>	<u>580,027.00</u>

TOTAL

<u>1,208,789.00</u>	<u>580,027.00</u>
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NOTE # 3

Long-Term Borrowings

(a) Bonds/ Debentures

(b) Term Loans

- From Banks

- From Others

(c) Deferred Payment Liabilities

(d) Deposits

(e) Loans and advances from Related Parties - Directors

(f) Long-Term maturities of Finance Lease Obligations

(g) Other Loans and Advances (specify nature)

-	-
-	-
-	-
-	-
-	-
4,166,430.00	4,166,430.00
-	-
<u>-</u>	<u>-</u>
<u>4,166,430.00</u>	<u>4,166,430.00</u>



NOTE # 9**Short-Term Provisions**

Provision for Employee Benefits

Provisions Others (specify nature) For Taxation

	-	-
	258,318.00	244,571.00

	<u>258,318.00</u>	<u>244,571.00</u>
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NOTE # 12**Non-Current Investments**

(a) Investment Property

(b) Investments in Equity Instruments

(c) Investments in Preference Shares

(d) Investments in Government or Trust Securities

(e) Investments in Debentures/ Bonds

(f) Investments in Mutual Funds

(g) Investments in Partnership Firms

(h) Other Non-Current Investments (specify nature)

	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-

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NOTE # 13**Long-Term Loans and Advances**

(a) Capital Advances

(b) Security Deposits

(c) Loans and advances to Related Parties

(d) Other Loans & Advances (specify nature)

	-	-
	-	-
	-	-

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NOTE # 14**Other Non-Current Assets**

(a) Long-Term Trade Receivables (including Receivables on deferred credit terms)

(b) Unamortised Expenses

(c) Accruals

(d) Others (Specify Nature)

	-	-
	-	-
	-	-

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NOTE # 15**Current Investments**

(a) Current Portion of Long Term Investments

(b) Investments in Equity Instruments

(c) Investments in Preference Shares

(d) Investments in Government or Trust Securities

(e) Investments in Debentures/ Bonds

(f) Investments in Mutual Funds

(g) Investments in Partnership Firms

(h) Other Investments (specify nature)

	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-

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NOTE # 18**Cash and Cash Equivalents**

(a) Balance with Banks	2,057,758.00	5,067,024.00
(b) Cheques/ Drafts on Hand	-	-
(c) Cash on Hand (as certified by the directors)	32,091.00	10,154.00
(d) Others (specify nature)	-	-
	<u>2,089,849.00</u>	<u>5,077,178.00</u>

NOTE # 19**Short-Term Loans and Advances**

(a) Loans and advances to Related Parties	-	-
(b) Security Deposits	-	-
(c) Loan & Advances to Employees	-	-
(d) Prepaid Expenses	-	-
(e) Balance with Government Authorities	-	-
(f) Inter-Corporate Deposits	38,637.00	37,002.00
(g) Others - Advances	-	-
	<u>38,637.00</u>	<u>37,002.00</u>

NOTE # 20**Other Current Assets (Residual Head)**

(a) Unbilled Revenue	-	-
(b) Unamortised Expenses - Incorporation Expenses - PMC Fees	-	-
(c) Accruals	-	18,000.00
(d) Others (operative Expenses)	-	-
	<u>-</u>	<u>18,000.00</u>



GREENSQUARE REALTECH PRIVATE LIMITED
NOTES ATTACHED TO AND FORMING PART OF THE ACCOUNTS
AS AT 31st MARCH, 2022

Note '1' Corporate Information

The company has been incorporated on 15/12/2016 under the Registrar of Companies Bihar bearing Company Identification Number U45309BR2016PTC033055.

Registered Address of the company is:-

2ND FLOOR, HOUSE NO.5, SHIV SAMBHU NAGAR NEAR LADDO GOPAL SWEETS,
ASHIANA-DIGHA ROAD PATNA Patna BR 800014 IN

Note '2': Notes to accounts & significant accounting policies forming parts of Balance sheet for the period ended 31st MARCH, 2022.

AS-1 Method of Accounting

The Financial statements are generally prepared under the historical cost concept using the accrual method of accounting unless stated otherwise here in after. Accounting policies not specifically referred to are consistence with generally accepted accounting principles.

AS-2 Inventories

Inventories have been valued on Cost or NRV whichever is lower.

AS-3 Cash Flow Statements

Accounting Standard-3 is not applicable.

AS-4 Contingencies and events occurring after the Balance Sheet date

As there is no such transaction Accounting Standard -4 relating to contingencies and events after the Balance Sheet date not applicable.

AS-5 Net Profit or Loss for the period, Prior Period Items and Changes in Accounting Policies

There is no such transaction related to Accounting Standard -5.

AS-6 Depreciation

Repealed.

AS-7 Construction Contract

There is no construction contact, hence Accounting Standard -7 not applicable.

AS-9 Revenue Recognition

Revenue associated with the transaction is generally recognized at the time of billing.

AS-10 Fixed Assets

Fixed Assets is valued at cost less depreciation.

AS-11 Foreign Exchange

No foreign exchange transaction has been made during the year.



AS-12 Government Grant

Government Grant of Rs. NIL has been received during the year.

AS-13 Investment

Investment has been valued on the basis of actual cost unless there is permanent diminution in their value which is less than their original cost.

AS-14 Amalgamation

The company has not made any such arrangement of amalgamation during accounting year hence Accounting Standard -14 is not applicable.

AS-15 Retirement Benefit

No employee is retiring from the service. Hence provision relating to accounting for retirement benefits in financial statements of employer is not applicable.

AS-16 Borrowing Costs

Borrowing cost born by Company during the year Rs. NIL.

AS-17 Segment Reporting

As the turnover for the accounting period does not exceeds Rs.50 crores. Segment Reporting requirements laid down in Accounting Standard -17 relating to the disclosure of corresponding previous year's figures in the first year of application of the accounting standard are not applicable to the company.

AS-18 Related Party Disclosures:

During the year Company has paid Rs. 65,00,000 as director's remuneration.

AS-19 Leasing:

There are no such leasing agreements.

AS-20 Earning per Share:

As per Financial Statement.

AS- 21 Consolidated Financial Statement:

There are no subsidiary companies of the company; provisions relating to consolidated financial statement are not applicable.

AS-22 Accounting for taxes on income:

Deferred tax is recognized, subject to consideration of prudence, on timing difference, representing the difference between taxable incomes and accounting income that originated in one period and is capable of reversal in one or more subsequent period s. Deferred tax assets and liabilities are measured using tax rates and laws that have enacted or substantially enacted by the balance date.

AS - 23 Accounting for investment in Associates in consolidated Financial Statements:-

NIL.

AS - 24 Discontinuing operations

None of the operation during the year is discontinued.

AS - 25 Interim Financial Reporting

Since the provisions regarding internal financial reporting are not applicable. Such reports are not prepared.

AS – 26 Intangible Assets:-
Not Applicable.

AS - 27 Financial Reporting of interest in joint venture:-
The company does not have any such interest in joint ventures.

AS - 28 Impairment of assets:-
Not Applicable.

AS -29 Provision, contingent liabilities and Contingent Assets:-
The appropriate provisions are made in the accounts. There are no contingent liabilities and contingent assets.

Other Notes:-

1.Previous Years figure

The previous year figures are shown at appropriate place.

2.Current Assets & Current Liabilities:

The balance of current assets and other current liabilities are taken as per ledger of the company pending reconciliation /settlement/confirmation from parties.

For SHISHIR KUMAR & CO
Chartered Accountants
Firm Reg. No. 018045C

FOR AND ON BEHALF OF BOARD OF DIRECTORS

Shishir
SD/-
SHISHIR KUMAR
PARTNER
(MRN-421815)

SD/-
ABHISHEK KUMAR GAUTAM
DIRECTOR
DIN: 07665728

SD/-
AJIT SINGH
DIRECTOR
DIN: 07665736

Place: Patna
Date: 01/09/2022
UDIN: 22421815BBJZDR7413

