SWANSGREEN INFRA PROJECT PRIVATE LIMITED

SRI. SANJAY KUMAR SINGH,S\O SRI RAM PADARATH SINGH,BHAGWAN NAGAR GOLA ROAD PATNA BR 800012 IN

CIN: U45202BR2019PTC043216

BALANCE SHEET AS AT

31ST MARCH 2023

(IN RUPEES"00")

S. N		PARTICULARS	NOTE NO.	FIGURES FOR THE CURRENT REPORTING PERIOD i.e. 31/03/3023		FIGURES FOR THE PREVIOUS REPORTING PERIOD i.e. 31/03/3022	
I		EQUITY AND LIABILITIES					
	1	SHAREHOLDERS FUNDS					
		(a) SHARE CAPITAL	A		5,000.00		5,000.00
		(b) RESERVES AND SURPLUS	B		(1,761.88)		7,497.90
		(c) MONEY REC. AGST. SHARE WARRANTS			-		-
		TOTAL(1)			3,238.12		12,497.90
	2	SHARE APPLICATION MONEY PENDING ALLOTMENT			-		-
	3	NON-CURRENT LIABILITIES					
		(a) LONG TERM BORROWINGS	C		-		-
		(b) DEFERRED TAX LIABILITIES (NET)			-		-
		(c) OTHER LONG-TERM LIABILITIES			-		-
		TOTAL(3)			-		-
	4	CURRENT LIABILITIES					
		(a) SHORT TERM BORROWINGS	D		170,783.01		159,593.66
		(b) TRADE PAYABLES	E		-		-
		(c) OTHER CURRENT LIABILITIES	F		41,280.18		600.00
		(d) SHORT TERM PROVISIONS	G		-		1,788.64
		TOTAL(4)			212,063.19		161,982.30
		TOTAL(1+2+3+4)			215,301.31		174,480.20
II		ASSETS					-
	1	NON-CURRENT ASSETS					
		(a) FIXED ASSETS	H		6,858.16		756.65
		(b) NON-CURRENT INVESTMENTS			-		10.00
		(c) DEFERRED TAX ASSETS (NET)	I		108.01		140.80
		(d) LONG-TERM LOANS AND ADVANCES			-		-
		(e) OTHER NON-CURRENT ASSETS			-		-
		TOTAL(1)			6,966.17		907.45
	2	CURRENT ASSETS					
		(a) CURRENT INVESTMENTS	J		730.00		730.00
		(b) INVENTORIES			-		
		(c) TRADE RECEVABLES			-		
		(d) LOANS AND ADVANCES	K		207,540.00		155,540.00
		(e) CASH AND CASH EQUIVALENTS	L		65.15		17,115.75
		(f) OTHER CURRENT ASSETS	M		-		187.00
		TOTAL(1+2)			208,335.15		173,572.75
					215,301.31		174,480.20

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Prachi Sinha — Amit Kumar Sinha

PRACHI SINHA
DIRECTOR
DIN : 07318893

AMIT KUMAR SINHA
DIRECTOR
08554710

Place : Patna
Date : 2nd Sept 2023

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.
FOR KUMAR KISHOR AND CHANDRA
Chartered Accountants (FRN :018309N)

SANJEEV KUMAR TIWARI
PARTNER (M.S. 509753)
UDIN: 23509743BGXYDJ2927

KUMAR KISHOR AND CHANDRA * PATNA * CHARTERED ACCOUNTANTS

SWANSGREEN INFRA PROJECT PRIVATE LIMITED

SRI. SANJAY KUMAR SINGH,S\O SRI RAM PADARATH SINGH,BHAGWAN NAGAR GOLA ROAD PATNA BR 800012 IN

CIN: U45202BR2019PTC043216

NOTES TO AND FORMING PART OF BALANCE SHEET AS AT

31ST MARCH 2023

(IN RUPEES"00")

NOTE	S.N	PARTICULARS	FIGURES FOR THE CURRENT REPORTING PERIOD i.e. 31/03/3023		FIGURES FOR THE PREVIOUS REPORTING PERIOD i.e. 31/03/3022	
A		**SHARE CAPITAL:**				
		(1)AUTHORISED:				
		100,000				
		EQUITY SHARES OF Rs.10/-EACH	10,000.00			10,000.00
			10,000.00			**10,000.00**
		(2)ISSUED, SUBSCRIBED& PAID UP				
		SHARES AT THE BEGINNING OF THE ACCOUNTING PERIOD				
		50000 EQUITY SHARES OF RS.10/- EACH	5,000.00			1,000.00
		ADDITIONS DURING THE YEAR	-			4,000.00
		NIL				-
		SHARES AT THE END OF THE ACCOUNTING PERIOD				
			5,000.00			**5,000.00**
B		**RESERVE & SURPLUS:**				
	1	SURPLUS				
		AT THE BEGINNING OF THE ACCOUNTING PERIOD	7,497.90			3,857.08
		ADDITIONS DURING THE YEAR	(9,259.78)			3,640.82
		(BALANCE IN STATEMENT OF PROFIT & LOSS A/C)				
		ALLOCATIONS AND APPROPRIATIONS				
		DIVIDEND	-			-
		TAX ON DIVIDEND	-			-
		BONUS SHARES ISSUED	-			-
		TRANSFER TO/FROM RESERVES	-			-
		AT THE END OF THE ACCOUNTING PERIOD	(1,761.88)			7,497.90
		GRAND TOTAL	**(1,761.88)**			**7,497.90**
		MONEY RECEIVED AGAINST SHARE WARRANTS				
		SHARE APPLIACTION MONEY PENDING ALLOTMENT				
			-			-
C	1	DEFFERED TAX LIABITITEIS (NET)	-			
		DTA OP. Balance	-			
		DTL Current Year	-			
			-			
D	1	**SHORT TERM BORROWINGS**				
		UN-SECURED LOAN				
		I- LOAN FROM DIRECTOR & RELATIVE				
		1- SUMIT KUMAR	17,036.51			11,536.51
		2- AMIT SINHA	-			-
			17,036.51			11,536.51
		LOAN FROM COMPANY :				
		SWANSGREEN BULIDWELL PVT. LTD.	148,057.15			148,057.15
			148,057.15			**148,057.15**
		LOAN FROM BANK				
		Bank O/D ICICI BANK A/C- 5001226	5,689.35			-
			170,783.01			**159,593.66**
E		**Trade Payable**	-			
			-			-
F		**OTHER CURRENT LIABILITIES**				
	1	Salary Payable	-			
	2	Audit Fees Payable	950.00			600.00
	3	Expenes Payable	-			-
		Advance from Parties as per Annexure-1	40,330.18			-
			41,280.18			**600.00**
G		**SHORT TERM PROVISIONS**				-
	1	Provision for tax	-			1,788.64
			-			1,788.64

KUMAR KISHOR AND CHANDRA * PATNA * CHARTERED ACCOUNTANTS

H		**NON-CURRENT ASSETS**				
		(a) FIXED ASSETS				
		(i) TANGIBLE ASSETS		6,858.16		756.65
		(Seprate Details Attached for each Item of Fixed Assets)		**6,858.16**		**756.65**
I		**DEFERRED TAX**				
		Opening Balance (Deffred Tax Assets)		140.80		55.66
		During The Year Created (Deffred Tax Assets)		(32.80)		85.14
		NET (DTA)		**108.01**		**140.80**
		CURRENT ASSETS				
J		**CURRENT INVESTMENT**				
		DEPOSITS				
		DD FIRE OFFICER PATNA		190.00		190.00
		DD FOR METROPOLITION AREA		540.00		540.00
				730.00		**730.00**
K		**Advance to Parties as per Annexure -2**		**207,540.00**		**155,540.00**
				207,540.00		**155,540.00**
L		**CASH & CASH EQUIVALENTS :**				
	1	BANK BALANCE (A/C-44810)		0.01		0.01
	2	ICICI BANK A/C- 5001226		-		1,658.58
	3	CASH ON HAND		65.14		15,457.16
				65.15		**17,115.75**
M		**OTHER CURRENT ASSETS**				
	1	OTHER EXPENSES TO EXENDED		-		187.00
	2	TDS FOR A Y 2022-23		-		-
	3	TDS FOR A Y 2023-24		-		
				-		187.00



SWANSGREEN INFRA PROJECT PRIVATE LIMITED

SRI. SANJAY KUMAR SINGH,S\O SRI RAM PADARATH SINGH,BHAGWAN NAGAR GOLA ROAD PATNA BR 800012 IN

CIN: U45202BR2019PTC043216

ADDITIONAL INFORMATIONS- NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

NOTE NO.	PARTICULARS	FIGURES FOR THE CURRENT REPORTING PERIOD i.e. 31/03/3023		FIGURES FOR THE PREVIOUS REPORTING PERIOD i.e. 31/03/3022	
A	SHARE CAPITAL:				
1	ISSUED, SUBSCRIBED& PAID UP SHARE CAPITAL INCLUDES SHARES IN THE COMPANY HELD BY EACH SHAREHOLDER HOLDING MORE THAN 5 PER CENT SHARES.(EQUITY SHARES IN NOS. OF RS. 10 EACH)	No.of share Hold	Percentage of S. Holding	No.of share Hold	Percentage of S. Holding
2	AMIT KUMAR SINHA	5,000	10%	5,000	10%
3	PRACHI SINHA	45,000	90%	45,000	90%
		50,000	100%	50,000	100%

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Prachi Sinha — Amit Kumar Sinha

PRACHI SINHA
DIRECTOR
DIN : 07318893
Place : Patna
Date : 2nd Sept 2023

AMIT KUMAR SINHA
DIRECTOR
08554710

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.
FOR KUMAR KISHOR AND CHANDRA
Chartered Accountants (FRN :018309N)

SANJEEV KUMAR TIWARI
PARTNER (M.S. 509743)
UDIN: 23509743BGXYDJ2924

KUMAR KISHOR AND CHANDRA * PATNA * CHARTERED ACCOUNTANTS

Accounting Policies & Notes to Accounts

1. Significant Accounting Policies

a) The financial statements are prepared in accordence with Accounting Standards issued by ICAI and provisions of companies Act.
b) Fixed assets are valued at historical cost
c) Depreciation on fixed assets have been provided on written down value method at the rate specified in the company act..
d)There is no Investment in the company during financial year under review
e) Revenue & Expenditure are recognised on accrual basis.
f) Preliminery/Miscellaneous Expenditure has been written Off.

2. Basis of Preparation

The different accounting policies related to valuation to fixed assets and others, according to the balance sheet are being followed

3. Payment to Auditor

Audit fees	350.00

4. In the opinion of the directors current assets would be same value if they are stated in the balance sheet, if realised in normal course of business.
5. Expenditure on employed in respect of remuneration in aggregate of not more than Rs. 24 lacs per annum or Rs. 2 lacs per month when employed for a part of the year Nil

6. Employees Benefits

Contributions to defined schemes such as superannuation/pension benefits, gratuity, employees state insurance scheme are not proveded by the company

7. Earning Per Share

In accordence with the A.S.-20 earning per Share issued by ICAI, basic earning per share is computed using the weighted average number of share outstanding during the period.

Calculation of EPS(Approx.)

a) No. of Shares	50,000
b) Profit/Loss after Taxation and interest-	-9260
c) EPS	-0.19

8. Income Tax

During the period the Tax Liabilities has been as followed

Current Tax	0
Total	0

9. Interim Reporting

In the interim financial statements , the company informs that the same accounting policies are followed

10. Unsecured Loan/Short term Borrowing :

Total Balance of Unsecured Loan/Short term Borrowing as on 31st March 2023 Rs, 14,805,715/- (Amount received during the current financial year Rs nil/- and Rs. 1,48,05,715.00/- in previous Financial year respectively). Above Amount of unsecured loan received from M/S Swans Green Buildwell Private Limited which is as same management company i.e ineter corporate loan and advances Unsecured loan amount used for the purpose of the advance given to land owner

11. Nature of Transaction/Business activity :

Main business activity of company is deals in Plot/Land through agreement, Company hold the plot through advance to land owner and thereafter transfer the plot to the purchaser and total sales considration received in Company account. The Registry/Ownership of Land/Plot in the name of related party/Director/other instead of in the name of Company. Proper documents / registry paper regarding revenue recognision should be in the name of company.

12. Loan and Advance :

Loan and Advance to party are Certified by management .

13. Statutory Liabilities :

Company has filed application for RERA certificate

14. Cah in Hand :

Cash in hand Certified by management.

Prachi Sinha

Amit Kumar Sinha

As per our report of even on date
FOR KUMAR KISHOR AND CHANDRA
Chartered Accountants

SANJEEV KUMAR TIWARI
Partner
UDIN: 23509743BGXYDJ2924
Place : Patna

PRACHI SINHA
Director
DIN : 07318893

AMIT KUMAR SINHA
Director
08554710

SWANSGREEN INFRA PROJECT PRIVATE LIMITED

SRI. SANJAY KUMAR SINGH,S\O SRI RAM PADARATH SINGH,BHAGWAN NAGAR GOLA ROAD PATNA BR 800012 IN

ANNEXTURE A **CIN: U45202BR2019PTC043216**

FIXED ASSETS

Depreciation as per Income Tax Rule

Description of Assets	Rate of Dep.	W.D.V. As on 01.04.22	Addition Ist Half during yr.	Addition IInd Half during yr.	Total		Depreciation	W.D.V. As on 31.03.2023
LCD TV	40.00%	151.20	-	-	151.20		60.48	90.72
AC	40.00%	256.80	-	-	256.80		102.72	154.08
LAPTOP	40.00%	427.20	-	-	427.20		170.88	256.32
FURNITURE	10.00%	423.00	-	6,656.89	7,079.89		1,040.83	6,039.06
COMPUTER	40.00%	-	495.00	-	495.00		198.00	297.00
MOBILE	40.00%	-	429.99	-	429.99		172.00	257.99
PRINTER	40.00%	-	-	173.00	173.00		34.60	138.40
		1,258.20	**924.99**	**6,829.89**	**9,013.08**		**1,779.51**	**7,233.57**

NOTE F

FIXED ASSETS

Depreciation as per Companies Act

Description of Assets	Rate of Dep%	W.D.V. As on 01.04.22	Addition during yr.	Date	Total Days	Adjusted with	Depreciation	W.D.V. As on 31.03.2023
LCD TV	63.16%	94.75	-	-	-		59.85	34.91
AC	63.16%	267.29	-				168.82	98.47
LAPTOP	63.16%	196.25	-		-		123.95	72.30
FURNITURE	25.89%	198.36	6,656.89	10/5/2022	178		891.84	5,963.41
COMPUTER	63.16%	-	495.00	9/4/2022	209		179.02	315.98
MOBILE	63.16%	-	429.99	25-6-2022	280		208.34	221.65
PRINTER	63.16%	-	173.00	19-1-2023	72		21.55	151.45
		756.65	**7,754.88**		**739.00**		**1,653.37**	**6,858.16**

KUMAR KISHOR AND CHANDRA * CHARTERED ACCOUNTANTS * PATNA

Annexure -2 Advance to parties (Forming Part of Financlial Satatment)

Sl.No.	Particulars	FIGURES FOR THE CURRENT REPORTING PERIOD i.e. 31/03/3023	FIGURES FOR THE PREVIOUS REPORTING PERIOD i.e. 31/03/3022
	ADVANCES (ASSETS)	Amount (Rs."00")	Amount (Rs."00")
	ADVANCES TO PARTIES		
1	ARADHYA SINHA	230.00	230.00
2	DHANANJAY KUMAR	500.00	500.00
3	DR. RASHMI RAJ	5,000.00	5,000.00
4	JAHAWAR SINGH	1,100.00	1,100.00
5	JITENDRA KUMAR	12,400.00	7,400.00
6	JYOUTI SINHA	1,100.00	1,100.00
7	KRISHNA KUMAR	5,000.00	5,000.00
8	KUMAR GAURAV	6,000.00	6,000.00
9	KUMAR RAJIV RANJAN	3,000.00	3,000.00
10	MADHU SUDAN KUMAR	1,800.00	1,800.00
11	MANOJ KUMAR	50.00	50.00
12	MITHILESH KUMAR	1,500.00	1,500.00
13	NAVNEET KUMAR	19,000.00	19,000.00
14	NITU KUMARI	1,000.00	1,000.00
15	PINKI KUMARI	1,300.00	1,300.00
16	PRABHU RAY	4,000.00	4,000.00
17	PREM KISHOR	6,000.00	6,000.00
18	PURSOTTAM KUMAR	1,000.00	1,000.00
19	RAMESH KUMAR	2,000.00	2,000.00
20	RUMA PRASAD	1,110.00	1,110.00
21	SANJU DEVI	500.00	500.00
22	SANTOSH KUMAR	2,740.00	2,240.00
23	SHAILENDRA KUMAR SAVITA	1,000.00	1,000.00
24	SHIV MANI DEVI	6,000.00	6,000.00
25	SUBHAM KUMAR	4,000.00	4,000.00
26	SUDHA SINGH	1,010.00	1,010.00
27	SURAJ KUMAR	14,000.00	14,000.00
28	UTTAM SINGH	1,550.00	1,550.00
29	VIKASH KUMAR	5,650.00	5,650.00
30	VIMAL KUMAR GUPTA	5,000.00	5,000.00
31	ABHISHEK PRASAD	2,000.00	2,000.00
32	ASGAR ALI	4,000.00	4,000.00
33	AVINASH KUMAR	20,000.00	10,000.00
34	DHARMENDRA KUMAR	4,000.00	4,000.00
35	DHIRENDRA KUMAR SAH	500.00	500.00
36	MANISH KUMAR	10,000.00	5,000.00
37	PRIYA ANAND	4,000.00	4,000.00
38	SATEESH KUMAR	10,000.00	10,000.00
39	SAILESH KUMAR RANJAN	3,000.00	3,000.00
40	SHREEKANT PRASAD	2,000.00	2,000.00
41	SWETA SINGH	2,000.00	2,000.00
42	BABITA KUMARI	10,000.00	
43	GUDDI DEVI	5,000.00	
44	KARAN KUMAR	2,000.00	
45	NIRBHAY KUMAR	5,000.00	
46	RAVISH KUMAR	2,500.00	
47	SONAPATI DEVI	6,000.00	
48	TIPAN SINGH	1,000.00	
	Total	207,540.00	155,540.00



Annexure -1 Advance From Parties(Fortming part of Financlial Satatment)

Sl.No.	Particulars	FIGURES FOR THE CURRENT REPORTING PERIOD i.e. 31/03/3023	FIGURES FOR THE PREVIOUS REPORTING PERIOD i.e. 31/03/3022
	Advance From Parties	Amount (Rs."00")	Amount (Rs."00")
1	AKHILESH KUMAR	500.11	-
2	AMRITA KUMARI	1,000.00	-
3	A.R ENTERPRISES	7,500.00	-
4	ASHOK KUMAR SHRIVASTVA	1,000.00	-
5	VIDYA NAND SHARMA	1,000.00	-
6	KUMARI MINAKSHI PRIYA	510.07	-
7	MIRDULA PRIYA	1,600.00	-
8	NAVNEET KUMAR	4,000.00	-
9	PUNAM DEVI	210.00	-
10	RAJIV KUMAR	500.00	-
11	RAJNI RAUSHAN	1,000.00	-
12	RAMA KUMARI	1,000.00	-
13	RAMUDAGAR YADAV	9,000.00	-
14	RECEIVED FROM CUSTOMER (17-01-2023)	1,000.00	-
15	RECEIVED FROM CUSTOMER (20-12-2022)	510.00	-
16	CASH DEPOSITED PATNA CENTRAL (25-5-2022)	2,000.00	-
17	SATISH KUMAR	4,000.00	-
18	SHRISTI KUMARI	2,000.00	-
19	TINKU KUMAR	1,000.00	-
20	VINOD KUMAR	1,000.00	-
		40,330.18	-

KUMAR KISHOR AND CHANDRA * CHARTERED ACCOUNTANTS * PATNA