SWANSGREEN INFRA PROJECT PRIVATE LIMITED

Reg. UNIT NO- 402, 4TH FLOOR, GRAND YUNUS CORPORATE, S.P. VERMA ROAD, Jamal Road, Patna, Phulwari, Bihar, India, 800001

CIN: U45202BR2019PTC043216

BALANCE SHEET AS AT 31ST MARCH 2024

(IN RUPEES)

S. N		PARTICULARS	NOTE NO.	FIGURES FOR THE CURRENT REPORTING PERIOD i.e. 31/03/3024		FIGURES FOR THE PREVIOUS REPORTING PERIOD i.e. 31/03/2023	
I		**EQUITY AND LIABILITIES**					
	1	**SHAREHOLDERS FUNDS**					
		(a) SHARE CAPITAL	A		5,000.00		5,000.00
		(b) RESERVES AND SURPLUS	B		3,346.06		(1,761.88)
		(c) MONEY REC. AGST. SHARE WARRANTS			-		-
		TOTAL(1)			8,346.06		3,238.12
	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		2,42,813.18		1,70,783.01
		(b) TRADE PAYABLES	E		-		-
		(c) OTHER CURRENT LIABILITIES	F		2,02,754.34		41,280.18
		(d) SHORT TERM PROVISIONS	G		856.83		-
		TOTAL(4)			4,46,424.35		2,12,063.19
		TOTAL(1+2+3+4)			**4,54,770.40**		**2,15,301.31**
II		**ASSETS**					
	1	**NON-CURRENT ASSETS**					
		(a) FIXED ASSETS	H		4,749.11		6,858.16
		(b) NON-CURRENT INVESTMENTS			-		
		(c) DEFERRED TAX ASSETS (NET)	I		357.80		108.00
		(d) LONG-TERM LOANS AND ADVANCES			-		-
		(e) OTHER NON-CURRENT ASSETS			-		-
		TOTAL(1)			5,106.91		6,966.16
	2	**CURRENT ASSETS**					
		(a) CURRENT INVESTMENTS	J		4,065.92		730.00
		(b) INVENTORIES			-		
		(c) TRADE RECEVABLES			-		
		(d) LOANS AND ADVANCES	K		4,38,558.82		2,07,540.00
		(e) CASH AND CASH EQUIVALENTS	L		6,816.27		65.15
		(f) OTHER CURRENT ASSETS	M		222.48		-
		TOTAL(1+2)			4,49,663.49		2,08,335.15
					4,54,770.40		**2,15,301.31**

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

For Swans Green Infra Project Pvt. Ltd.

For Swans Green Infra Project Pvt. Ltd.

Director

Director

PRACHI SINHA
DIRECTOR (DIN : 07318893)

AMIT KUMAR SINHA
DIRECTOR (DIN:-8554710)

Place : Patna
Date : 4th Sept 2024

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.
FOR KUMAR KISHOR AND CHANDRA
Chartered Accountants
Firm Reg No :- 018309N

KUMAR KISHOR AND CHANDRA * PATNA * CHARTERED ACCOUNTANTS

CA SANJEEB KUMAR MANDAL
PARTNER (M.S. 559149)
UDIN(CO ACT) :-24559149BKEDIU8568

SWANSGREEN INFRA PROJECT PRIVATE LIMITED

Reg. UNIT NO- 402, 4TH FLOOR, GRAND YUNUS CORPORATE, S.P. VERMA ROAD, Jamal Road, Patna, Phulwari, Bihar, India, 800001

CIN: U45202BR2019PTC043216

NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

(IN RUPEES)

NOTE	S.N	PARTICULARS	FIGURES FOR THE CURRENT REPORTING PERIOD i.e. 31/03/3024		FIGURES FOR THE PREVIOUS REPORTING PERIOD i.e. 31/03/2023	
A		**SHARE CAPITAL:**				
		(1)AUTHORISED:				
		1,00,000				
		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				
		ADDITIONS DURING THE YEAR	5,000.00			5,000.00
		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	(1,761.88)			7,497.90
		ADDITIONS DURING THE YEAR	5,107.94			(9,259.78)
		(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	3,346.06			(1,761.88)
		GRAND TOTAL	**3,346.06**			**(1,761.88)**
		MONEY RECEIVED AGAINST SHARE WARRANTS				
		SHARE APPLIACTION MONEY PENDING ALLOTMENT				
C		**DEFFERED TAX LIABITITEIS (NET)**				
	1	**DTA OP. Balance**	249.80			140.80
	2	**DTL Current Year**	108.00			-32.80
			357.80			**108.00**
D	1	**SHORT TERM BORROWINGS**				
		UN-SECURED LOAN				
		I- LOAN FROM DIRECTOR & RELATIVE				
	1	**SUMIT KUMAR**	17,036.51			17,036.51
	2	**AMIT SINHA**	12,000.00			-
			29,036.51			17,036.51
		II- LOAN FROM COMPANY :				
	1	**SWANSGREEN BULIDWELL PVT. LTD.**	2,06,168.19			1,48,057.15
	2	NEXT KEYS REAL ESTATE PVT. LTD.	5,000.00			-
			2,11,168.19			**1,48,057**
		III- LOAN FROM BANK				
	1	**Bank O/D ICICI BANK A/C- 5001226**	2,608.48			- 5,689.35
			2,42,813.18			**1,70,783.01**
E		**Trade Payable**	-			-
F		**OTHER CURRENT LIABILITIES**	-			-
	1	Audit Fees Payable	350.00			950.00

KUMAR KISHOR AND CHANDRA * PATNA * CHARTERED ACCOUNTANTS

For Swans Green Infra Project Pvt. Ltd.

Director

For Swans Green Infra Project Pvt. Ltd.

Director

		Gst Payable		600.20		
	3	**Advance from Parties as per Annexure-1**		1,67,155.55		40,330.18
	4	**ADVANCE FROM CUSTOMER FOR RERA PROJECTS GOKUL DHAM CITY**		34,648.59		
				2,02,754.34		**41,280.18**
G		**SHORT TERM PROVISIONS**				-
	1	Provision for tax		856.83		-
				856.83		**-**
H		**NON-CURRENT ASSETS**				
		(a) FIXED ASSETS				
		(i) TANGIBLE ASSETS		4,749.11		6,858.16
		(Seprate Details Attached for each Item of Fixed Assets)		**4,749.11**		**6,858.16**
I		**DEFERRED TAX**				
		Opening Balance (Deffred Tax Assets)		108.00		140.80
		During The Year Created (Deffred Tax Assets)		249.80		(32.80)
		NET (DTA)		**357.80**		**108.00**
		CURRENT ASSETS				
J		**CURRENT INVESTMENT**				
	1	**DD FOR FIRE SAFETY**		3,335.92		-
	2	DD FIRE OFFICER PATNA		190.00		190.00
	3	DD FOR METROPOLITION AREA		540.00		540.00
				4,065.92		**730.00**
K	1	**Advance to Parties as per Annexure**		2,95,424.98		2,07,540.00
	2	GOKULDHAM RERA PROJECT WIP		1,43,133.84		
				4,38,558.82		**2,07,540.00**
L		**CASH & CASH EQUIVALENTS :**				
	1	**BANK BALANCE (A/C-44810)**		0.01		0.01
	2	**ICICI BANK A/C- 5001226**		-		-
	3	**CASH ON HAND**		1,236.06		65.14
	4	**RERA 30%**		213.46		
	5	**RERA 70%**		5,366.74		
				6,816.27		**65.15**
M		**OTHER CURRENT ASSETS**				
		INTERSEST ON FD		222.48		-

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

For Swans Green Infra Project Pvt. Ltd.

For Swans Green Infra Project Pvt. Ltd.

Director

Director

PRACHI SINHA
DIRECTOR (DIN : 07318893)

AMIT KUMAR SINHA
DIRECTOR (DIN:-8554710)

Place : Patna
Date : 4th Sept 2024

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SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.
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SWANSGREEN INFRA PROJECT PRIVATE LIMITED

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CIN: U45202BR2019PTC043216

ADDITIONAL INFORMATIONS- NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

NOTE NO.	PARTICULARS	FIGURES FOR THE CURRENT REPORTING PERIOD i.e. 31/03/3024		FIGURES FOR THE PREVIOUS REPORTING PERIOD i.e. 31/03/2023	
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

For Swans Green Infra Project Pvt. Ltd.

Director

PRACHI SINHA
DIRECTOR (DIN : 07318893)
Place : Patna
Date : 4th Sept 2024

For Swans Green Infra Project Pvt. Ltd.

Director

AMIT KUMAR SINHA
DIRECTOR (DIN:-8554710)

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.
FOR KUMAR KISHOR AND CHANDRA
Chartered Accountants
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KUMAR KISHOR AND CHANDRA * PATNA * CHARTERED ACCOUNTANTS

CA SANJEEB KUMAR MANDAL
PARTNER (M.S. 559149)
UDIN(CO ACT) :-24559149BKEDIU8568

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 30,000.00

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	30,000
b) Profit/Loss after Taxation and interest-	5108
c) EPS	0.17

8. Income Tax

During the period the Tax Liabilities has been as followed

Current Tax

Total	60
	60

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 2024 Rs, 2,40,20,470/- (During The Financial year Company has Received unsured loan of Rs 75,11,104/-. from the account of Mr Amit kumar Sinha director of comapy but later it is declared and clarify that out of Rs 75,11,104 Rs 5811104 is account in name of Swansgreen buildwell private limited and Rs 12,00,000/- in account of Mr Amit kumar sinha and balance Rs. 5,00,000/- in account of Nextkey Realetste Private Limted and Rs. 1,65,09,366/- in previous Financial year respectively). Above Amount of unsecured loan received from M/S Swans Green Buildwell Private Limited AND Nextkey Realetste Private Limted 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 and Cost incurred for Rera Projetcs (GOKULDHAM CITY)

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 Cost Incurred on (RERA GOKUL DHAM CITY) WIP

Total Cost incurred under WIP of Rera Project Rs. 1,43,13,384 out of Rs 29,53,884/- has been Incurred form Rera Projects account and Balance Rs 1,13,59,500 from inter corporate loan and unsecured loand form Directors

16. Statutory Liabilities :

Company has filed application for RERA certificate

17. Cah in Hand :

Cash in hand Certified by management.

As per our report of even on date

FOR KUMAR KISHOR AND CHANDRA
Chartered Accountants
Firm Reg No :- 018309N

CA SANJEEB KUMAR MANDAL
PARTNER (M.S. 559149)
Date: 4th September 2024

For Swans Green Infra Project Pvt. Ltd.

PRACHI SINHA
DIRECTOR (DIN : 07318893)

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SWANSGREEN INFRA PROJECT PRIVATE LIMITED

Reg. UNIT NO- 402, 4TH FLOOR, GRAND YUNUS CORPORATE, S.P. VERMA ROAD, Jamal Road, Patna, Phulwari, Bihar, India, 800001

ANNEXTURE A

CIN: U45202BR2019PTC043216

FIXED ASSETS

Depreciation as per Income Tax Rule

Description of A	Rate of Dep.	W.D.V. As on 01.04.23	Addition Ist H during yr.	Addition IInd Ha during yr.	Total		Depreciation	W.D.V. As on 31.03.2024
FURNITURE	10.00%	6,704.74			6,704.74		670.47	6,034.27
LCD TV	40.00%	90.72	-	-	90.72		36.29	54.43
AC	40.00%	154.08			154.08		61.63	92.45
LAPTOP	40.00%	256.32			256.32		102.53	153.79
COMPUTER	40.00%	297.00			297.00		118.80	178.20
MOBILE	40.00%	257.99			257.99		103.20	154.80
PRINTER	40.00%	138.40			138.40		55.36	83.04
		7,899.26	-	-	**7,899.26**		**1,148.28**	**6,750.98**

NOTE F

FIXED ASSETS

Depreciation as per Companies Act

Description of A	Rate of Dep%	W.D.V. As on 01.04.23	Addition during yr.	Date	Total Days	Adjusted with	Depreciation	W.D.V. As on 31.03.2024
FURNITURE	25.89%	5,963.41					1,543.93	4,419.48
LCD TV	63.16%	34.9071894					22.05	12.86
AC	63.16%	98.46830976					62.19	36.28
LAPTOP	63.16%	72.30					45.66	26.63
COMPUTER	63.16%	315.98					199.57	116.41
MOBILE	63.16%	221.65					140.00	81.66
PRINTER	63.16%	151.45					95.65	55.79
		6,858.16	-		-		**2,109.05**	**4,749.11**

DEFFERED TAX

	DIFFERENCE	DTA	DTL	NET
DEPRECIATION	961	249.80	-	249.80
PRELIMINARY EXP	0	-		-
				249.80

For Swans Green Infra Project Pvt. Ltd.

Director

For Swans Green Infra Project Pvt. Ltd.

Dir...

MAHESHWARI AND CHANDRA & CO. CHARTERED ACCOUNTANTS PATNA