INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
M/S SWANSGREEN INFRA PROJECT PRIVATE LIMITED
CIN: U45202BR2019PTC043216

Report on the Financial Statements

We have audited the accompanying financial statements of M/S SWANSGREEN INFRA PROJECT PRIVATE LIMITED (CIN:-U45202BR2019PTC043216) ('the Company'), which comprise the Balance Sheet as at 31st March, 2024 and the Statement of Profit and Loss for the year for the relevant Financial Year and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid standalone financial statements give the information required by 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, 2024, and 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 Companies Act, 2013. 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 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.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

KUMAR KISHOR AND CHANDRA * PATNA * CHARTERED ACCOUNTANTS

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.

Auditor's Responsibility for the Audit of 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. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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

KUMAR KISHOR AND CHANDRA * PATNA * CHARTERED ACCOUNTANTS

are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered
Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, 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 qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.
Our opinion is not qualified in respect of this matter

Audit Trail

Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, company is using accounting software which has a feature of recording audit trail.

Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, a statement on the matters specified in paragraphs 3 and 4 of the Order, is 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 purpose of our audit;

b. in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

c. the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement is 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 written representations received from the directors as on 31 March 2024, and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2024, from being appointed as a director in terms of sub-section (2) of Section 164 of the Companies Act, 2013.

f. With respect to the adequacy of the internal financial control over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "Annexure A"; and

g. With respect to 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:

(i) The Company does not have any pending litigations which would impact its financial position.

(ii) The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

(iii) There were no amounts, which required to be transferred by the Company to the Investor Education and Protection Fund.

For Kumar Kishor & Chandra
Chartered Accountants
FRN:018309N)

KUMAR KISHOR AND CHANDRA * PATNA * CHARTERED ACCOUNTANTS

CA Sanjeeb Kumar Mandal
Partner (M. No. -559149)
Place:- Patna
UDIN: 24559149BKEDIU8568
Date:- 4TH Sept 2024

SWANSGREEN INFRA PROJECT PRIVATE LIMITED

CIN: U45202BR2019PTC043216, Gmail: swansgreen.sumit@gmail.com
Reg-off: - UNIT NO- 402, 4TH FLOOR, GRAND YUNUS CORPORATE, S.P. VERMA ROAD, Jamal Road, Patna, Phulwari, Bihar, India, 800001

DIRECTORS REPORT

Dear Members,

SWANSGREEN INFRA PROJECT PRIVATE LIMITED
SRI. SANJAY KUMAR SINGH, S\O SRI RAM PADARATH SINGH, BHAGWAN NAGAR GOLA ROAD PATNA BR 800012 IN

Your directors have pleasure in presenting the Annual Report together with the Audited Statement of Accounts of your Company for the financial Year ended March 31, 2024.

1. FINANCIAL SUMMARY: Rule 8A(g) of Companies (Account) Rules, 2014

The Company's financial performance, for the financial year ended March 31, 2024:

(Rs Hundred)

PARTICULARS	FINANCIAL YEAR ENDED 31-03-2024	FINANCIAL YEAR ENDED 31-03-2023
Revenue from operation (Gross)	98740.32	-
Less: Excise Duty	-	-
Revenue from operation (net)	98740.32	-
Other Income	222.48	-
Total Revenue	98962.8	
Total Expenditure	93,247.83	9226.98
Profit/(Loss) before tax	5714.97	-9226.98
Less: Current Tax Expenses	856.83	
Less: Deferred Tax Expenses	-249.8	32.8
Profit/(Loss) after tax	5107.94	-9259.78

The highlights of the Company's performance are as under: -

- Revenue from operation (Net) Rs. 98,74,032/- during the current financial year.
- The Company has net profit of Rs. 5,10,794/-during the current financial year.
- Profit per equity share is Rs. 51.08

2. AMOUNTS PROPOSED TO BE CARRIED TO RESERVE-

The Board of Directors of the Company does recommend amount to be carried to the Reserves Rs. 5,10,794.

3. DIVIDEND

The Board of Directors of the Company does not recommend any dividend to the shareholders.

4. STATE OF AFFAIRS / HIGHLIGHTS: Rule 8A(f) of Companies (Account) Rules, 2014

For Swans Green Infra Project Pvt. Ltd.
Director

For Swans Green Infra Project Pvt. Ltd.
Director

a) The Company is engaged in business of Real Estate Development.

b) There has been no change in the business of the Company during the financial year ended March 31, 2024.

5. WEB LINK OF ANNUAL RETURN, IF ANY: Rule 8A(a) of Companies (Account) Rules, 2014

The Company doesn't have a website. Therefore, there is no need for publication of the annual return.

6. MEETINGS OF BOARD OF DIRECTORS: Rule 8A(b) of Companies (Account) Rules, 2014

5 (Five) Board Meetings were held during the Financial Year ended March 31,2024 i.e., (30.04.2023, 18.07.2023, 02.09.2023, 10.12.2023 and 18.03.2024) in compliance with the provisions of Section 173.

(a). The names of members of the board and their attendance at the board meetings are as follows:

S. No.	NAME OF DIRECTORS	Date of Board Meeting	Board Strength	No. of Meeting Attender.
1.	PRACHI SINHA & Mr AMIT KUMAR SINHA	30-April-2023	2	2
2.	PRACHI SINHA & Mr AMIT KUMAR SINHA	18-July-2023	2	2
3	PRACHI SINHA & Mr AMIT KUMAR SINHA	02-Sep-2023	2	2
4.	PRACHI SINHA & Mr AMIT KUMAR SINHA	10-Dec-2023	2	2
5.	PRACHI SINHA & Mr AMIT KUMAR SINHA	18-March-2024	2	2

(b). Number of Meetings attended/ Total Meetings held during the F.Y. 2023-24.

S.NO	NAME	DIN	MEETINGS ATTENDED	TOTAL MEETINGS
1.	PRACHI SINHA	07318893	5	5
2.	AMIT KUMAR SINHA	8554710	5	5

7. DETAILS IN RESPECT OF FRAUD: Rule 8A(d) of Companies (Account) Rules, 2014

During the year under review, the Statutory Auditor in their report have not reported any instances of frauds committed in the Company by its Officers or Employees under section 143(12) of the Companies Act, 2013.

8. BOARD'S COMMENT ON THE AUDITORS' REPORT: Rule 8A(e) of Companies (Account) Rules, 2014

For Swans Green Infra Project Pvt. Ltd.

Director

For Swans Green Infra Project Pvt. Ltd.

Director

The Auditor's Report does not contain any qualifications, reservations, adverse remarks, or disclaimers. Notes to accounts are self-explanatory and do not call for any further comments.

9. MATERIAL CHANGES AND COMMITMENTS: Rule 8A(h) of Companies (Account) Rules, 2014

There have been no material changes or commitments occurred between the end of the financial year to which the financial statements relate and the date of this report that affect the financial position of the company.

10. CHANGE IN DIRECTORSHIP: Rule 8A(i) of Companies (Account) Rules, 2014

There has been no change in the constitution of the board during the financial year. The structure of the board remains the same.

11. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS: Rule 8A(j) of Companies (Account) Rules, 2014

No significant and material order has been passed by the regulators, courts, or tribunals impacting the going concern status or the company's operations in the future.

12. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES: As per section 188

There are no materially significant related party transactions during the financial year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required.

However, the disclosure of transactions with related parties for the financial year, as per Accounting Standard -18 Related Party Disclosures is given in the Balance Sheet as on March 31, 2024.

13. COMPLIANCE WITH SECRETARIAL STANDARD: As per SS 1

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Meeting of Shareholders (EGM/AGM) i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

14. PARTICULARS OF LOANS AND INVESTMENT: As per Section 186

The Company has not made any investments, given guarantees, and provided securities during the financial year under review. Therefore, there is no need to comply with the provisions of Section 186 of the Companies Act, 2013.

15. AUDITOR: As per Section 139

Statutory Auditors (Appointment)

For Swans Green Infra Project Pvt. Ltd.

Director

For Swans Green Infra Project Pvt. Ltd.

Director

"**RESOLVED THAT** pursuant to the provision of section 139 and other applicable provision, if any of the Companies Act, 2013 read with the underlying rules viz. Companies (Audit and auditors) Rules, 2014 as may be applicable the auditors **M/s. KUMAR KISHOR & CHANDRA, Chartered Accountants** (ICAI Firm Registration no. 018309N), be and hereby ratified the appointed as statutory auditors of the company to hold office from the conclusion of this Meeting until the conclusion of the Annual General Meeting (AGM) of the company to be held in the year 2022-2027 subject to ratification of the appointment at every AGM at a remuneration (including term of payment) to be fixed by the board of Direction of the company, plus GST tax and such other tax(es), as may be applicable & reimbursement of all out-of-pocket expenses in connection with the audit of the accounts of the company."

16. DIRECTOR'S RESPONSIBILITY STATEMENT: Rule 8A(c) of Companies (Account) Rules, 2014

The Directors would like to inform the Members that the Audited Accounts for the financial year ended March 31, 2024, are in full conformity with the requirements of the Companies Act, 2013. The Financial Accounts are audited by the Statutory Auditors, (Auditor/Auditor Firm Name along with FRN). The Directors further confirm that:

a) In the preparation of the annual accounts for the financial year ended March 31, 2024, the applicable accounting standards, read with the requirements set out under Schedule III to the Act, have been followed, and there are no material departures from the same.

b) The Directors have selected such accounting policies, applied them consistently, and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company for the financial year ended March 31, 2024.

c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and preventing and detecting fraud and other irregularities.

d) The Directors have prepared the annual accounts on a 'going concern' basis.

e) The Company being unlisted, sub-clause (e) of Section 134(3) of the Companies Act, 2013, pertaining to laying down internal financial controls, is not applicable to the Company.

f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

17. DEPOSITS: As per provisions of Section 73

The Company has not accepted any deposits under Section 73 of the Companies Act, 2013 during the financial year.

18. PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE ["POSH"]: As per provisions of POSH Act.

For Swans Green Infra Project Pvt. Ltd.

Director

For Swans Green Infra Project Pvt. Ltd.

Director

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Our Company has always believed in providing a safe and harassment-free workplace for every individual working on its premises. The company always endeavours to create and provide an environment that is free from discrimination and harassment.

The policy on prevention of sexual harassment at the workplace aims to prevent harassment of employees, {whether permanent, temporary, ad hoc, consultants, interns, or contract workers, irrespective of gender, and lays down guidelines for identification, reporting, and prevention of undesired behaviour. The company has duly constituted an internal complaints committee as per the said Act During the financial year ended March 31, 2024, there will be no complaints recorded pertaining to sexual harassment.

ACKNOWLEDGMENT

Your directors place on records their appreciation of the contributions made by employees and consultants at all levels, who, with their competence, diligence, solidarity, co-operation, and support, have enabled the company to achieve the desired results.

The board of directors gratefully acknowledges the assistance and cooperation received from the central and state government departments, shareholders, and stakeholders.

For and on behalf of Board of Directors
SWANSGREEN INFRA PROJECT PRIVATE LIMITED

For Swans Green Infra Project Pvt. Ltd.

PRACHI SINHA
DIRECTOR (DIN:-07318893)

For Swans Green Infra Project Pvt. Ltd.

AMIT KUMAR SINHA
DIRECTOR(DIN:-8554710)

Date: 4th September 2024

Place: Patna

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LIST OF DIRECTORS

S.NO	NAME	DIN	DATE OF APPOINTMENT	DESIGNATION
1.	PRACHI SINHA	07318893	01/02/2021	DIRECTOR
2.	AMIT KUMAR SINHA	8554710	04/09/2019	DIRECTOR

For and on behalf of Board of Directors
SWANSGREEN INFRA PROJECT PRIVATE LIMITED

For Swans Green Infra Project Pvt. Ltd.

Director
PRACHI SINHA
DIRECTOR (DIN:-07318893)

For Swans Green Infra Project Pvt. Ltd.

Director
AMIT KUMAR SINHA
DIRECTOR(DIN:-8554710)

Date: 4th September 2024

Place: Patna

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List of equity shareholders

S.No	Name of Shareholder	NUMBRE OF SHARES	Percentage of S. Holding
1.	PRACHI SINHA	45000/-	90%
2.	AMIT KUMAR SINHA	5000/-	10%

For and on behalf of Board of Directors
SWANSGREEN INFRA PROJECT PRIVATE LIMITED

For Swans Green Infra Project Pvt. Ltd.

Director
PRACHI SINHA
DIRECTOR (DIN:-07318893)

For Swans Green Infra Project Pvt. Ltd.

Director
AMIT KUMAR SINHA
DIRECTOR(DIN:-8554710)

Date: 4th September 2024

Place: Patna