

REALGREEN HOMES PRIVATE LIMITED

CIN:- U70102BR2015PTC023757

Balance sheet as at 31st March, 2024

(All figures in Rupees, except share and share data, unless otherwise stated)

Particular**Sch As at 31.03.2024 As at 31.03.2023****I EQUITY AND LIABILITIES****1 Shareholders' Funds**

(a) Share capital

3 500,000.00 500,000.00

(b) Reserves and surplus

4 10,641,611.43 9,815,471.90

11,141,611.43 10,315,471.90

2 Non-Current Liabilities

(a) Long-term borrowings

5 11,778,970.00 8,100,580.00

(b) Other long-term Liabilities

6 - -

(c) Long-term provisions

7 - -

11,778,970.00 8,100,580.00

3 Current Liabilities

(a) Short-term borrowings

8 7,867,724.50 392,352.00

(b) Trade payables

9 - -

-Due to micro and small enterprises

7,255,663.69 4,889,423.00

-Due to others

- -

(c) Other current Liabilities

10 170,621,643.34 135,208,829.82

(d) Short-term provisions

7 204,165.54 1,201,180.93

185,949,197.07 141,691,785.75

TOTAL 208,869,778.50 160,107,837.65**II ASSETS****1 Non-current assets****(a) Property, Plant and Equipmen and Intangible assets**

(i) Properties, Plants & Equipment's

11 5,487,412.11 7,969,517.65

(ii) Intangible Assets

- -

(b) Deferred tax asset(Net)

12 842,555.58 597,502.58

(c) Long-term loans and advances

13 - -

(d) Non-current Investments

1,876,640.00 1,174,148.00

8,206,607.69 9,741,168.23

2 Current assets

(a) Inventories

14 154,569,198.00 119,974,890.00

(b) Trade receivables

15 - -

(c) Cash and bank balances

16 1,614,062.33 10,636,361.41

(d) Short-term loans and advances

13 21,804,072.48 8,516,000.00

(e) Other current assets

17 22,675,838.00 11,239,418.00

200,663,170.81 150,366,669.41

TOTAL 208,869,778.50 160,107,837.65

Summary of significant accounting policies

1&2

Notes 1 to 31 are integral part of the financial statement.

As per our report of even date

For Kumar Praksah & Associates

Chartered Accountants.

ICAI Firm Registration No. :-016610C

Manish Kumar

Partner

ICAI Membership No.:-416977

Place:- Patna

Date : 05.09.2024

TAX UDIN: 23416977BGXCUU9881

STAT UDIN: 23416977BGXCUT3810

For and on behalf of the Board of Directors of

REALGREEN HOMES PRIVATE LIMITED

Real Green Homes Pvt. Ltd

Real Green Homes Pvt. Ltd.

Rajesh Roushan
Director

Rajesh Roushan

DIN:- 08965892

Director

Pinky Sharma
Director

Pinky Sharma

DIN:- 07076840

Director

GREEN HOMES PRIVATE LIMITED

U70102BR2015PTC023757

Statement of profit and loss for the year ended 31st march 2024

(All figures in Rupees, except share and share data, unless otherwise stated)

Particulars	Note	Year ended 31.03.2024	Year ended 31.03.2023
INCOME			
-Revenue from operations (net)	18	77,946,250.00	352,240,300.00
-Other Income	19	116,380.00	69,837.00
Total		78,062,630.00	352,310,137.00
EXPENSES			
-Cost of raw material consumed	20&22	104,265,229.58	141,275,819.47
-Change in inventories of finished goods and work in progress	21	(34,594,308.00)	175,639,934.66
-Employee benefits expenses	23	2,476,883.00	25,166,508.00
-Finance Costs	24	1,314,733.26	777,512.64
-Depreciation & amortization	11	2,482,105.54	3,358,849.04
-Other expenses	25	1,332,734.55	1,471,586.55
Total		77,277,377.93	347,690,210.36
Profit/(Loss) before tax		785,252.07	4,619,926.64
Tax expense			
- Current tax		204,165.54	1,201,180.93
- Deferred tax	12	(245,053.00)	(402,385.00)
- Tax for earlier years		-	-
Profit/(Loss) for the year		826,139.53	3,821,130.71
Earning per equity share (In Rs)	26		
Basic		16.52	76.42
Diluted		16.52	76.42

Summary of significant accounting policies-1

Notes 1 to 31 are integral part of the financial statement.

As per our report of even date

For Kumar Praksah & Associates

Chartered Accountants.

ICAI Firm Registration No. :-016610C

Manish Kumar

Partner

ICAI Membership No.:-416977

Place:- Patna

Date : 05.09.2024

TAX UDIN: 23416977BGXCUU9881

STAT UDIN: 23416977BGXCUT3810

For and on behalf of the Board of Directors of

REALGREEN HOMES PRIVATE LIMITED

Real Green Homes Pvt. Ltd

Rajesh Roushan
 Rajesh Roushan
 DIN:- 08965892
 Director

Real Green Homes Pvt.

Pinky Sharma
 Pinky Sharma
 DIN:- 07076840
 Director

GREEN HOMES PRIVATE LIMITED
U70102BR2015PTC023757
to the financial statement
figures in Rupees, except share and share data, unless otherwise stated)
3 Share capital

Particulars	As at 31.03.2024		As at 31.03.2023	
	Number of Shares	Amount	Number of Shares	Amount
(a) Authorized				
Equity shares of Rupees 10 each	50,000	500,000.00	50,000	500,000.00
(b) Issued, subscribed and fully paid-up				
Equity shares of Rupees 10 each	50,000	500,000.00	50,000	500,000.00
Total issued, subscribed and fully paid-up share capital	50,000	500,000.00	50,000	500,000.00

3.1 Reconciliation of the equity shares outstanding at the beginning and at the end of the year

Particulars	As at 31.03.2024		As at 31.03.2023	
	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the year	50,000	500,000.00	50,000	500,000.00
Share Issued During the Year	-	-	-	-
Share buy back During the Year	-	-	-	-
Shares outstanding at the end of the year	50,000.00	500,000.00	50,000.00	500,000.00

3.2 Terms/ rights attached to equity shares

Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

3.3 Details of shareholders holding more than 5% shares in the Company:

Particulars	As at 31.03.2024		As at 31.03.2023	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Shares of Rs. 10 each fully paid				
Rajesh Roushan	25,000	50%	25,000	50%
Pinky Sharma	25,000	50%	25,000	50%
	50,000	100%	50,000	100%

3.4 Detail of shares held by promoters

Particulars	As at 31.03.2024		As at 31.03.2023		% Change during the year
	No. of Shares	% holding in the class	No. of Shares	% holding in the class	
Rajesh Roushan	25,000	50%	25,000	50%	
Pinky Sharma	25,000	50%	25,000	50%	
	-	0%	-	0%	

4 Reserves and surplus

Particulars	As at 31.03.2024	As at 31.03.2023
A. Share Premium	-	-
B. Surplus/Deficit		
Balance brought forward from previous financial year	9,815,471.90	5,994,341.19
Profit / (Loss) during the year	826,139.53	3,821,130.71
Balance carry forward to next financial year	10,641,611.43	9,815,471.90
Total (A+B)	10,641,611.43	9,815,471.90

Real Green Homes Pvt. Ltd
[Signature]
Director
Real Green Homes Pvt. Ltd
[Signature]
Director
5 Long-term borrowings

GREEN HOMES PRIVATE LIMITED

U70102BR2015PTC023757

to the financial statement

figures in Rupees, except share and share data, unless otherwise stated)

Particulars	As at 31.03.2024		As at 31.03.2023	
	Non Current	Current	Non Current	Current
A) Secured Loan				
Car Loan - Defender	11,778,970.00		8,100,580.00	-
B) Unsecured Loan				
A) Taken From Related Parties				-
(Unsecured interest free Loan taken from Director cum shareholder, repayment period not before the period mentioned in working capital				-
C) Long term Maturities of Finance Lease Obligations				0
	11,778,970.00	-	-	-

Notes:-

- Company has taken fresh borrowing during the year from any banks or financial institutions, hence disclosure in respect utilization of borrowed funds is applicable on the company.
- The Charge Creation is pending for Creation/Satisfaction in favour of Axis Bank Ltd for Car Loan taken during FY 2022-23 & Top up Loan during FY 2023-24
- Reconciliation with Filing of Quarterly return/statement filed by the company with bank of financial institution - Not Applicable.

6 Other Long Term Liabilities

Particulars	As at 31.03.2024		As at 31.03.2023	
Security Deposits Received			-	-
Total			-	-

Real Green Homes Pvt. Ltd.

[Signature]

Director

Real Green Homes Pvt. Ltd.

[Signature]

Director

REALGREEN HOMES PRIVATE LIMITED

CIN:-U74899DL1993PTC055145

Notes to the financial statement

(All figures in Rupees, except share and share data, unless otherwise stated)

7 Provisions

Particulars	As at 31.03.2024		As at 31.03.2023	
	Non Current	Current	Non Current	Current
Other				
Provision for income tax (Net of advance tax)	-	204,165.54	-	1,201,180.93
		-		-
		-		-
Total	-	204,165.54	-	1,201,180.93

8 Short-term borrowings

Particulars	As at 31.03.2024	As at 31.03.2023
Secured Loan		
Car Loan	-	392,352.00
ICICI Bank OD A/c	7,867,724.50	-
Current maturity of long term debts	-	-
Total	7,867,724.50	392,352.00

Readwith foot note give in note no-5) The Charge Creation is pending for Creation/Satisfaction in favour of ICICI Bank Ltd for OD availed during FY 2023-24

9 Trade Payable (refer note 29)

Particulars	As at 31.03.2024	As at 31.03.2023
Trade Payable		
-Due to micro and small enterprises	7,255,663.69	4,889,423.00
-Due to others	-	-
Total	7,255,663.69	4,889,423.00

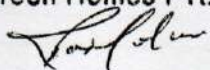
10 Other current liabilities

Particulars	As at 31.03.2024	As at 31.03.2023
Other Payables		
Advance from Customers	161,813,999	134,080,053
Advance from Others	8,500,000	-
Duties and Taxes		
GST Payable	287,644	561,622
Audit Fee Payable	20,000	20,000
TDS payable	-	82,950
Expense Payable	-	464,205
Total	170,621,643	135,208,830

12 Deferred tax assets (net)

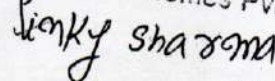
Particulars	As at 31.03.2024	As at 31.03.2023
Opening balance	597,502.58	195,117.58
Deferred tax Assets/(Liability)		
-Deferred Tax Liability on Depreciation	-	-
As per Income Tax	-	-
As per Profit and Loss Account	-	-
Deferred tax asset during the year	245,053.00	402,385.00
Total	842,555.58	597,502.58

Real Green Homes Pvt. Ltd.



Director

Real Green Homes Pvt. Ltd.



Director.

REALGREEN HOMES PRIVATE LIMITED

CIN:-U74899DL1993PTC055145

Notes to the financial statement

(All figures in Rupees, except share and share data, unless otherwise stated)

13 Loans and advances

Particulars	As at 31.03.2024		As at 31.03.2023	
	Long Term	Short Term	Long Term	Short Term
(Unsecured, considered good unless stated otherwise)				
Security Deposits	-	-	-	-
Balance with revenue authority	-	-	-	-
TDS Receivable	-	-	-	-
Advance tax (net of provisions)	-	-	-	-
Preliminary Expenditure	-	-	-	-
Less: Written off during the year	-	-	-	-
Loan to Director	-	-	-	-
Advance to others	-	23,093,872.48	-	-
	-	(1,289,800.00)	-	-
Total	-	21,804,072.48	-	8,516,000.00
	-	-	-	8,516,000.00

Note:-The company has given Loans or Advances in the nature of loans to promoters, Directors, KMPs and the related parties.

14 Inventories

Particulars	As at 31.03.2024	As at 31.03.2023
Finished Goods(Valued at cost)		
Closing Stock	-	-
Work in Progress (Valued at cost)*	154,569,198.00	119,974,890.00
Total	154,569,198.00	119,974,890.00

15 Trade receivables

Particulars	As at 31.03.2024	As at 31.03.2023
(Unsecured, considered good unless stated otherwise)		
Trade receivables	-	-
Less:-Provision for Doubtful debts	-	-
Less:-Invoice raised but goods not delivered	-	-
Total	-	-

Note:-

-Out of above Figures Nil/- (Prev. yr.:- Nil/-) Amount Due from Related parties.
For Trade Receivables ageing schedule refer Note 28

16 Cash and bank balances

Particulars	As at 31.03.2024	As at 31.03.2023
Cash and cash equivalents		
Balances with banks:		
-In Kotak Bank	385,396.63	10,092,898.70
-In Bank of baroda	371.03	44.09
Cash on hand	1,228,294.67	543,418.62
Other Balances	-	-
Total	1,614,062.33	10,636,361.41

17 Other Current Assets

Particulars	As at 31.03.2024	As at 31.03.2023
TDS/TCS Receivable	50,488.00	380,888.00
Advance to Supplier	950,000.00	-
Patna Municipal Corp Approval	10,816,820.00	-
Stamp Duty for Development Agreement	10,858,530.00	10,858,530.00
Total	22,675,838.00	11,239,418.00

Real Green Homes Pvt. Ltd.

[Signature]

Director

[Signature]

Director

REALGREEN HOMES PRIVATE LIMITED

CIN:-U74899DL1993PTC055145

Notes to the financial statement

(All figures in Rupees, except share and share data, unless otherwise stated)

18 Revenue from operations(Net)

	As at 31.03.2024	As at 31.03.2023
Particulars		
Sale		
-Export	-	-
-Domestic	77,946,250.00	352,240,300.00
Total	77,946,250.00	352,240,300.00

19 Other income

	As at 31.03.2024	As at 31.03.2023
Particulars		
Interest Income	113,880.00	69,837.00
Rental Income	-	-
Other Income	2,500.00	-
Total	116,380.00	69,837.00

20 Details of cost of raw material consumed

	As at 31.03.2024	As at 31.03.2023
Particulars		
Consumption of Raw Material & Stores	72,446,599.60	96,710,625.07
Labour, wages & Fooding Expenses	4,785,195.00	-
Opening stock	-	-
	77,231,794.60	96,710,625.07
Less:-Closing stock	-	-
Total	77,231,794.60	96,710,625.07

21 Change in inventories of finished goods and work in progress

	As at 31.03.2024	As at 31.03.2023
Details of cost of raw material consumed		
Opening		
Work in Progress (Valued at cost)	119,974,890.00	295,614,824.66
Goods in Transit	-	-
Closing		
Work in Progress (Valued at cost)	154,569,198.00	119,974,890.00
Goods in Transit	-	-
Total	(34,594,308.00)	175,639,934.66

22 Other manufacturing expenses

	As at 31.03.2024	As at 31.03.2023
Particulars		
Contractor Expenses	17,112,410.00	28,109,207.02
Security Services Expenses	564,160.00	55,255.86
Insurance Expenses	291,204.60	183,423.92
Brokers Commission	325,000.00	1,138,000.00
Site Expenses	320,700.00	6,802,805.00
JCB Charges	162,000.00	-
Professional Fees	458,300.00	700,000.00
Travelling Expenses	226,820.00	984,504.00
Director Remuneration	390,000.00	390,000.00
Printing & Stationery	88,612.00	161,200.00
Bihar Building Fund	406,833.00	205,448.00
Shelter Fund Expenses	1,058,500.00	263,766.00
Non refundable payment to landowner	500,000.00	1,000,000.00
Cancellation Charges to Customers	3,000,000.00	-
Transportation Expenses	57,463.00	1,172,048.60
Power & Fuel Expenses	216,137.00	1,698,000.00
Payment to Fire Dept	196,041.00	-
Approval Expenses (EXE Officer Nagar Panchayat)	550,473.00	159,950.00

REALGREEN HOMES PRIVATE LIMITED

CIN:-U74899DL1993PTC055145

Notes to the financial statement

(All figures in Rupees, except share and share data, unless otherwise stated)

Misc Expenses	1,108,781.38	1,541,586.00
Total	27,033,434.98	44,565,194.40

Real Green Homes Pvt. Ltd

Linky Sharma

Director

23 Employee benefits expense

Particulars	As at 31.03.2024	As at 31.03.2023
Salary and wages (including contractual labour)	2,476,883.00	25,166,508.00
Total	2,476,883.00	25,166,508.00

24 Finance Costs

Particulars	As at 31.03.2024	As at 31.03.2023
Interest Expenses	1,236,390.00	723,626.00
Bank Charges (including bill discounting charges)	78,343.26	53,886.64
Total	1,314,733.26	777,512.64

25 Other manufacturing expenses

Particulars	As at 31.03.2024	As at 31.03.2023
Telephone & Internet Expenses	58,995.00	141,976.42
Electricity & Transformer	396,200.00	263,600.00
Legal Expenses	-	40,000.00
Interest on IT/TDS	204,248.00	271,495.00
Guard Expenses	38,000.00	-
GST Interest and Fee	119,317.00	-
Repair & Maintenance	45,974.55	374,515.13
Rent	450,000.00	360,000.00
Payment to auditor	20,000.00	20,000.00
Total	1,332,734.55	1,471,586.55

Payment to auditor

Particulars	As at 31.03.2024	As at 31.03.2023
As Auditor	20,000.00	20,000.00
For Taxation matters	-	-
For Other Services	-	-
Total	20,000.00	20,000.00

26 Earning per share (EPS)

The following reflects the profit & share data used in the basic and diluted earning per share computation:

Particulars	As at 31.03.2024	As at 31.03.2023
Net profit for calculation of basic EPS and diluted EPS	826,139.53	3,821,130.71
Weighted average number of equity shares	50,000	50,000
Basic earning per share	16.52	76.42
Diluted earning per share	16.52	76.42

Real Green Homes Pvt. Ltd

Linky Sharma

Director

Real Green Homes Pvt. Ltd

Linky Sharma

Director

REALGREEN HOMES PRIVATE LIMITED

CIN:-U74899DL1993PTC055145

Notes to the financial statement

(All figures in Rupees, except share and share data, unless otherwise stated)

26 Related Parties Disclosures**A) Parties with company is associated/related**

Name	Nature of Relationship
Rajesh Roushan	Key Management Personnel -Director
Pinky Sharma	Key Management Personnel -Director

B) Transaction with above mentioned parties

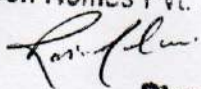
Nature of Transactions	As at 31.03.2024	As at 31.03.2023
Director Remuneration		
Rajiv Nayan	390,000.00	390,000.00
Pinky Sharma	-	-
Loan Taken/(Repay)		
Rajiv Nayan	390,000.00	390,000.00
Pinky Sharma	23,093,872.48	-

27 Other Additional Regulatory Information

The MCA vide notification dated 24th March 2021 has amended Schedule III to the Companies Act, 2013 in respect of certain disclosures which are applicable from 1st April 2021. The Company has incorporated the changes as per the said amendment in the financial statements and below disclosures are made in compliance of the said amendment :

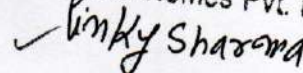
- The company has granted any Loans & advances to its promoters, directors, KMPs and the related parties (as defined under companies act, 2013) in contravention to section 185(1) of the Companies Act 2013.
- The Company does not have any Benami property and no proceedings have been initiated or are pending against the Company for holding any Benami property.
- The company has not been declared as wilful defaulter by any bank or financial institution.
- The Company has no transactions with any struck off Companies under section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the year ended March 31, 2024.
- The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period however there is one charge whose satisfaction yet to be filled.
- The Company does not have any layers of companies which require compliance of clause (87) of Section 2 of the Companies act, 2013 readwith Companies rules 2017.
- The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - 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
 - Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
- During the year company has not approved any scheme/arrangement, hence relavent reporting are not made.
- The Company have not advanced or loaned or invested any funds to any other person(s) or entity (ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate
 - Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- The company has not surrendered or disclosed any income during the year, which were not recorded in its books of accounts, in any tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- No major fund has been raised by the company and disclouser i.r.o utilization of fund not applicable on the company.
- The company has not utilised any short term funds for long term purposes.
- The Company has not traded or invested in Crypto Currency or Virtual Currency during the years ended March 31, 2023 and March 31, 2024.
- The Company do not have any prior period errors to be disclosed separately in Statement of changes in equity.
- The company is not covered under Section 135 of The Companies Act ,2013 .Hence no CSR related activities is required to be Performed.

Real Green Homes Pvt. Ltd



Director

Real Green Homes Pvt. Ltd



Director

28 Trade Receivables ageing schedule as on 31st march 2024

Particulars	Outstanding for following periods from due date of payment#						Total
	Unbilled dues	Less than 6 months	6 MONTH to 1 year	1 to 2 year	2 to 3 year	More than 3 years	
(i) Undisputed Trade receivables — considered good	-	-	-	-	-	-	-
(ii) Disputed Trade Receivables — considered good	-	-	-	-	-	-	-

29 Trade Payables ageing schedule as on 31st march 2024

Particulars	Outstanding for following periods from due date of payment#						Total
	Not Due	Unbilled	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	-	-
(iii) Disputed dues — MSME	-	-	7,255,663.69	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	7,255,663.69

30 The Ratio's as applicable to the company are given as under

Particulars	Numerator	Denominator	F.Y 2023-24	F.Y 2022-23	% Variance
Current Ratio (in times)	Current Assets	Current Liabilities			
Debt-Equity Ratio (in times)	Total Debt	Shareholder's Equity	1.08	1.06	1.79%
Debt Service Coverage Ratio (in times)	Earnings available for debt service	Debt Service	1.76	0.82	94.00%
Return on Equity	Net Profits after taxes	Average Shareholder's Equity	3.49	11.26	-69.05%
Net Profit Ratio (in %)	Net Profit	Net Sales	7.41%	37.04%	-29.63%
Return on capital employed (in %)	Earning before interest and taxes	Capital Employed	1.06%	1.08%	-0.02%
			19.99%	47.55%	-27.56%

Reasons for Variation where the % of Variation exceeds 25%

- a) Debt-Equity Ratio (in times) :- Company has availed new credit facility which resulted in the increase of Debt-Equity ratio during the year.
- b) Debt Service Coverage Ratio (in times) :- The profit of the company during the financial year has decreased and the loan repayment obligation has increased due to the availment of new credit facility. Therefore the DSCR has reduced during the year.
- d) Return on Equity :- The profit of the company during the financial year has decreased as compared to previous year and the Equity has increased due to increase in profit for the year resulting in Decrease in Return on Equity
- c) Return on capital employed :- The profit of the company during the financial year has decreased as compared to previous year and the Capital Employed increased due to increase in profit for the year resulting in Decrease in Return on Capital Employed

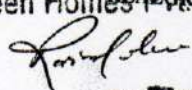
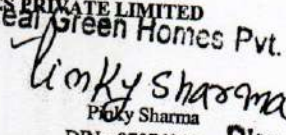
31 Other Notes

- 1) The Business segment of the company falls within one segment i.e. Construction of Residential & Commercial Complexes and none of the Geographical segment qualify for the disclosure. Hence disclosures requirement of accounting standard 17 of "segment reporting" is not considered applicable.
- 2) The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.
- 3) All Lease agreement entered by the company are for Operating Lease and cancellable by giving short notice, hence disclosure requirements of Accounting standard 19 of "Leases" is not considered applicable.
- 4) Figure of Previous year have been regrouped and/or rearranged wherever necessary to make it comparable to this year.
- 5) Figures rounded off to the nearest rupees.

As per our report of even date
 For Kumar Praksah & Associates
 Chartered Accountants.
 ICAI Firm Registration No. :-016610C

Manish Kumar
 Partner
 ICAI Membership No.:-416977

Place:- Patna
 Date : 05.09.2024

For and on behalf of the Board of Directors of
 REALGREEN HOMES PRIVATE LIMITED
 Real Green Homes Pvt. Ltd

 Rajesh Kumar
 DIN:- 08965892
 Director

 Pinky Sharma
 DIN:- 07076840
 Director

11 Property, Plant & Equipment

For F.Y 2023-24

Particulars	Gross Block		Depreciation			
	As at 01.04.2023	Addition	Deletion	As at 31.03.2024	As at 01.04.2024	For the year
TANGIBLE ASSETS	7,969,517.65			7,969,517.65	95,621.22	2,482,105.54
Car	95,621.22	-	-	95,621.22	-	24,861.52
Machinery & Equipments	3,643.29	-	-	3,643.29	-	506.78
Furniture & fixture	6,598.22	-	-	6,598.22	-	917.81
Motor Car	7,863,654.93	-	-	7,863,654.93	-	2,455,819.43
Computer	-	-	-	-	-	-
Land	-	-	-	-	-	-
INTANGIBLE ASSETS						
Computer Software	-	-	-	-	-	-
Current Year Figures	7,969,517.65			7,969,517.65		2,482,105.54
For F.Y 2022-23						

Particulars	Gross Block		Depreciation			
	As at 01.04.2022	Addition	Deletion	As at 31.03.2023	As at 01.04.2023	For the year
TANGIBLE ASSETS	859,992.53	10,468,374.17		11,328,366.70	129,217.86	3,358,849.04
Car	129,217.86	-	-	129,217.86	-	33,596.64
Machinery & Equipments	4,231.96	-	-	4,231.96	-	588.67
Furniture & fixture	7,664.33	-	-	7,664.33	-	1,066.11
Motor Car	718,878.38	10,468,374.17	-	11,187,252.55	-	3,323,597.62
Computer	-	-	-	-	-	-
Land	-	-	-	-	-	-
INTANGIBLE ASSETS						
Computer Software	-	-	-	-	-	-
Previous Year Figures	859,992.53	10,468,374.17		11,328,366.70		3,358,849.04

a) Company not having any Capital Work in progress or intangible assets under development as on reporting date.

b) During the year company has not revalued his property, plant & equipments and intangible Assets

c) Title deeds of all Immovable Properties are held in name of the Company.

d) No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

Real Green Homes Pvt. Ltd

Director

Real Green Homes Pvt. Ltd

Director

REALGREEN HOMES PRIVATE LIMITED
CIN:- U70102BR2015PTC023757

(All figures in INR, except share and share data, unless otherwise stated)

1 Corporate Information

REALGREEN HOMES PRIVATE LIMITED (the 'Company') was incorporated with the objective of Construction of Residential & Commercial Complexes. etc. The Company is a Private Limited company in India and is incorporated under the provisions of Companies Act applicable in India. The registered office at SECOND FLOOR, BINDESHWARI PLAZA (ABOVE MEDICANA) KIDWAIPURI PATNA Patna BR 800001 IN.

2 Significant Accounting Policies

2.1 Basis of Accounting

These financial statements have been prepared under the historical cost convention on a going concern basis, on the accrual basis of accounting in accordance with the Generally Accepted Accounting Principles (GAAP) in India. Indian GAAP comprises mandatory accounting standards as specified under section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014 and other accounting pronouncements of the Institute of Chartered Accountants of India.

2.2 Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires that the management makes estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of financial statements and reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates

2.3 Provisions:

The company creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation.

2.4 Taxation

Tax expenses for the year comprising current tax and deferred tax is included in determining the net profit for the year.

A Provision is made for current tax on tax liability computed in accordance with relevant tax rates and tax laws. A provision is made for deferred tax for all timing differences arising between taxable incomes and accounting income at substantively enacted tax rates.

As a matter of prudence, deferred tax assets are recognized and carried forward only to the extent there is reasonable certainty that sufficient future taxable income will be available against such deferred tax assets can be realized on.

2.5 Earnings per Share

In determining earnings per share, the company considers the net profit/ (loss) after provision of tax expense . The number of equity shares used in computing basic earnings per share is weighted average number of equity shares outstanding during the period.

In determining diluted earnings per share, the company considers the net profit/loss after provision of tax expenses along with dilution in earning due to change in capital structure. The number of equity shares used in computing diluted earnings per share is weighted average number of equity share outstanding during the period.

2.6 Cash & cash Equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into cash and have original maturities of three months or less from the date of purchase, to be cash equivalents.

2.7 Revenue Recognition

Revenue is recognised once the risk & reward is been transferred to the Buyer. Hence once the process of final registry is done alongwith possession , the revenue is recognised. The advance from customer is treated as an advance and is classified under Current Liabilities till the final registration is done.

Real Green Homes Pvt. Ltd

[Signature]

Director

Real Green Homes Pvt. Ltd

[Signature]

Director

REALGREEN HOMES PRIVATE LIMITED

CIN: U70102BR2015PTC023757

Regd. Office: SECOND FLOOR, BINDESHWARI PLAZA (ABOVE MEDICANA) , KIDWAIPURI PATNA

DIRECTORS REPORT FOR THE FINANCIAL YEAR 2023-24

Dear Members,

REALGREEN HOMES PVT LTD

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

1. FINANCIAL SUMMARY

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

(in Rs)

Particulars		Year Ended March, 31 , 2024	Year Ended March 31, 2023
Turnover	Revenue from operations	77946250.00	352240300.00
	Other Income	116380.00	69837.00
Profit Before Tax		785252.07	4619926.64
Less: Current Tax		204165.54	1201180.93
Deferred Tax		(245053.00)	(402385.00)
Income Tax earlier years		0	0
Total Expenses		77277377.93	347690210.36
Profit For The Year		826139.53	3821130.71

2. STATE OF AFFAIRS / HIGHLIGHTS

There has been no change in the business line of the Company during the financial year ended 31stMarch, 2024.

3. CHANGE IN DIRECTORSHIP

Real Green Homes Pvt. Ltd

Rajesh Kumar
Director

Real Green Homes Pvt. Ltd

Linky Sharma
Director

There has been no change in the constitution of Board during the year under review. However, Mr. Rajiv Nayan has resigned from the post of Director and in his place Mr Rajesh Roushan (DIN:-08965892) has been appointed as the Director of the company.

4. BOARD'S COMMENT ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self explanatory and do not call for any further comment.

5. MEETINGS OF BOARD OF DIRECTORS

04 Board Meetings were held during the Financial Year ended March 31, 2024.

6. WEB LINK OF ANNUAL RETURN, IF ANY.

The Company doesn't having any website.

7. MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

8. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

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

9. DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

a) In the preparation of the annual accounts for the year ended March 31, 2024, the applicable accounting standards read with 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 and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the profit of the Company for the year ended on that date.

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 for 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 have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

10. SIGNING OF BOARD REPORT:

Pursuant to section 134(6) of the Companies Act, 2013, the Board's report and any annexures thereto under sub-section (3) shall be signed by its chairperson of the company if he is authorised by the Board and where he is not so authorised, shall be signed by at least two directors, one of whom shall be a managing director, or by the director where there is one director. Accordingly, the financial statement and directors report are being signed by Mr. RAJESH ROUSHAN (DIN: 08965892) and Mrs PINKY SHARMA (DIN: 07076840), the directors of the Company.

11. ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, Government authorities, customers, vendors and members during the year under review.

Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

By Order of the Board,

For REALGREEN HOMES PVT LTD

Rajesh Roushan
Sd/-

Director

(RAJESH ROUSHAN)

Director

DIN: 08965892

Real Green Homes Pvt. Ltd.

Pinky Sharma

Sd/- Director

(PINKY SHARMA)

Director

DIN:07076840

KUMAR PRAKASH & ASSOCIATES

Chartered Accountants

B-15, TWIN TOWER, SOUTH GANDHI MAIDAN, PATNA- 800001

E-Mail: camanish.kpa@gmail.com, Contact: 9661692321

INDEPENDENT AUDITORS REPORT

TO THE MEMBERS OF REALGREEN HOMES PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **REALGREEN HOMES PRIVATE LIMITED** (the Company), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, for the year then ended, notes to the financial statements, including a summary of the 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 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, 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 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 opinion.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon. The Company's Annual report is expected to be made available to us after the date of this auditor's Report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it became available and, in doing so, consider whether the other

information is materially inconsistent with the financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows 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 statements 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 and the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit. In conducting our audit, we have taken into account the provisions of the Act; the accounting and auditing standards and matters which are required to be included in the Audit report under the provisions of the Act and Rules made thereunder.

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:

- a) 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.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e) 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.

Materiality is the magnitude of misstatements in the financial statements that individually or in aggregate, makes it probable that the economic decision of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our work (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that

a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. The Companies (Auditor's Report) Order, 2020 is not applicable to the company as the company has paid up capital and reserve not more than One Crore rupees and does not have loan outstanding One Crore rupees or more from any bank or financial institution and does not have a turnover exceeding ten crores' rupees.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have 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.
 - c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the Balance Sheet, the Statement of Profit and Loss comply with the Accounting Standards referred to in Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
 - f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
 - g) The Company being a private limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act is not applicable; and
 - 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:
 - (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 derivative contracts for which there were any material foreseeable losses.
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (iv) This Clause relating to specified Bank Notes has been omitted.
- (v) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
 - 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 to or on behalf of the Ultimate Beneficiaries.
- (vi) The Company has advanced loan to related party (Mr. Rajiv Nayan) which is in contravention to section 185(1) of the Companies Act 2013.
 - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:
 - 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 from or on behalf of the Ultimate Beneficiaries.
 - (c) 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.
- (vi) The Company has not declared or paid any dividend during the year and accordingly reporting on the compliance with Section 123 of the Companies Act, 2013 is not applicable.
- (vii) Based on our examination which includes test check, the company has not used an accounting software for maintaining its books of accounts 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.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

Real Green Homes Pvt. Ltd.

Linky Sharma
Director

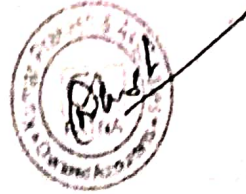
Real Green Homes Pvt. Ltd.

Linky Sharma
Director

Place : Patna.

Date : 05/09/2024

For Kumar Prakash & Associates
Chartered Accountants



(Manish Kumar)

Partner

Membership No. 416977

F. R. No. 016610C

UDIN: 24416977BKFIYI1431

ANNEXURE 'A' TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2(h) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls over financial reporting of **REALGREEN HOMES PRIVATE LIMITED** ('the Company') as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended and as on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (the 'Guidance Note'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Standards on Auditing prescribed under Section 143(10) of the Act and the Guidance Note to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note.

Real Green Homes Pvt. Ltd.

Rajendra
Director

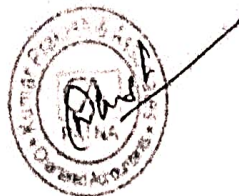
Real Green Homes Pvt. Ltd.

Linky sharma

Place : Pathar

Date : 05/09/2024

For Kumar Prakash & Associates
Chartered Accountants



(Manish Kumar)
Proprietor
Membership No. 416977
F. R. No. 016610C
UDIN: 24416977BKFIYI1431

REALGREEN HOMES PRIVATE LIMITED

CIN:- U70102BR2015PTC023752

SECOND FLOOR, BINDESHWARI PLAZA (ABOVE MEDICANA) KIDWAIPURI PATNA, BIHAR 800001.

Statement of Cash Flows	As on 31st March 2024	As on 31st March 2023	As on 31st March 2022
Cash flows from operating activities			
Profit / (Loss) before taxation	826,139.53	4,619,926.64	5,899,062.05
Adjustments for:			
Depreciation	2,482,105.54	3,358,849.04	373,781.81
Amortization	-	-	-
Investment income	-	-	-
Interest expense	-	-	-
Profit / (Loss) on the sale of property, plant & equipment	-	-	-
Profit / (Loss) on the sale of intangible assets	-	-	-
Movement in reserves	-	-	-
Deferred Income Taxes	(245,053.00)	(402,385.00)	(23,499.04)
Working capital changes:			
(Increase) / Decrease in trade and other receivables	(24,724,492.48)	(10,165,835.00)	(3,548,343.00)
(Increase) / Decrease in inventories	(34,594,308.00)	175,639,934.66	(19,440,600.00)
Increase / (Decrease) in trade payables	2,366,240.69	984,381.00	(26,095.55)
Increase / (Decrease) in other payables	42,888,186.02	(170,754,584.20)	(3,035,240.32)
Cash generated from operations	(11,001,181.70)	3,280,287.14	(19,800,934.05)
Interest paid	-	-	-
Income taxes paid	997,015.39	798,795.93	1,510,257.09
Dividends paid	-	-	-
Net cash from operating activities	(11,998,197.09)	2,481,491.21	(21,311,191.14)
Cash flows from investing activities			
Business acquisitions, net of cash acquired	-	-	-
Purchase of property, plant and equipment	-	(10,468,374.17)	-
Purchase of intangible assets	-	-	-
Proceeds from sale of equipment	-	-	-
Proceeds from sale of intangibles	-	-	-
Acquisition of investments	(702,492.00)	-	(1,174,148.00)
Investment income	-	-	-
Net cash used in investing activities	(702,492.00)	(10,468,374.17)	(1,174,148.00)
Cash flows from financing activities			
Proceeds from issue of share capital	-	-	-
Proceeds from long-term borrowings	3,678,390.00	6,592,247.00	-
Payment of long-term borrowings	-	-	(8,900,000.00)
Net cash used in financing activities	3,678,390.00	6,592,247.00	(8,900,000.00)
Net increase in cash and cash equivalents	(9,022,299.09)	(1,394,635.96)	(31,385,339.14)
Cash and cash equivalents at beginning of period	10,636,361.42	12,030,997.53	43,416,336.67
Cash and cash equivalents at end of period	1,614,062.33	10,636,361.42	12,030,997.53

For and on behalf of the Board of Directors of

REAL GREEN HOMES PRIVATE LIMITED

Real Green Homes Pvt. Ltd.

Pinky Sharma
Director

Director