

**Real Green Homes Private Limited**  
**CIN:-U70102BR2015PTC023757**  
**ADD:-M-23, ROAD NO. 25, S.K. NAGAR, PATNA Patna BR 800001 IN**

**Balance Sheet as at 31st March, 2019**

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	500,000.00	500,000.00
(b) Reserves and Surplus	2	(695,230.67)	(227,315.88)
(c) Money received against share warrants		-	-
<b>(2) Share application money pending allotment</b>		-	-
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings	3	12,510,333.00	2,102,000.00
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long term provisions		-	-
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings		-	-
(b) Trade payables		685,674.11	-
(c) Other current liabilities	4	44,038,814.82	1,281,375.95
(d) Short-term provisions		-	99,960.00
<b>Total</b>		<b>57,039,591.26</b>	<b>3,756,020.07</b>
<b>II.Assets</b>			
<b>(1) Non-current assets</b>			
(a) Tangible Assets	5	337,524.68	452,576.13
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		24,916.73	18,341.07
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
<b>(2) Current assets</b>			
(a) Current investments	7	45,866,642.00	2,969,870.00
(b) Inventories		-	-
(c) Trade receivables	8	10,810,507.85	315,232.87
(d) Cash and cash equivalents		-	-
(e) Short-term loans and advances		-	-
(f) Other current assets		-	-
<b>Total</b>		<b>57,039,591.26</b>	<b>3,756,020.07</b>

**Significant Accounting Policies**

**Notes to Financial Statements**

Notes to accounts form an integral part of the accounts.

In terms of our report of even date annexed

For SINGH RANJAN & CO

Chartered Accountants

Firm Registration No. 025038C

Amit Ranjan

(AMIT RANJAN)

PARTNER

Membership No. 439440

Place: Patna

Date:29/06/2019

15

For and on behalf of the Board of Directors of  
Real Green Homes Private Limited

Director

**Notes on Financial Statements for the year 31st March,2019**

S.n	Amount	
	As at 31-03-2019	As at 31-03-2018
<b>1 Share Capital</b>		
Authorized Share Capital 50000 equity shares of Rs.10 each	5,00,000.00	5,00,000.00
	<u>5,00,000.00</u>	<u>5,00,000.00</u>
Issued, Subscribed & Paid up Share Capital 50000 equity shares of Rs.10 each	5,00,000.00	5,00,000.00
	<u>5,00,000.00</u>	<u>5,00,000.00</u>
Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period;		
<b>1A</b>		
Equity shares at the beginning of the year	50,000.00	50,000.00
Add: Shares Issued during the year	-	-
<b>Equity shares at the end of the year</b>	<u>50,000.00</u>	<u>50,000.00</u>
<b>1B Details of shareholders holding 5% or more sharecapital</b>		
Rajiv Nayan	50%	50%
Pinky Sharma	50%	50%
<b>2 Reserves and Surplus</b>		
<b>Profit and Loss Account</b>		
Opening Balance ( as per last year balance sheet)	-2,27,315.88	-4,21,178.15
Add/Less: Current year changes	-4,67,914.79	1,93,862.27
Balance at the year end	<u>-6,95,230.67</u>	<u>-2,27,315.88</u>
<b>3 Long Term Borrowings</b>		
Bank Loans		
Deffered Payment Liabilities		
Deposits		
Loans & Advances from Related Parties	1,25,10,333.00	21,02,000.00
Long Term Maturities of Finance Lease Obligations	<u>1,25,10,333.00</u>	<u>21,02,000.00</u>
<b>4 Other Current Liabilities</b>		
Audit Fee Payable	20,000.00	20,000.00
GST Payable	1,35,438.00	11,62,367.95
Expenses Payable	38,540.00	15,000.00
Sundry Creditors for Material & Wages	6,85,674.11	
Tds Payable	58,850.00	84,008.00
Advance from Customer	-	-
	<u>9,38,502.11</u>	<u>12,81,375.95</u>
<b>6 Short Term Provisions</b>		
Provision for Employees Benefit	-	-
Provision for Tax	-	99,960.00
	-	<u>99,960.00</u>
<b>7 Inventories</b>		
Raw Material		
Work-in Progress		
Finished goods	4,58,66,642.00	29,69,870.00
	<u>4,58,66,642.00</u>	<u>29,69,870.00</u>



## 8 Cash and Cash Equivalents

### (i) Cash and cash equivalents

#### (a) Balances with banks;

Kotak Bank

1,06,18,040.30 20,815.14

#### (b) Cash on hand;

3,07,519.00 2,94,417.73

Total

1,09,25,559.30 3,15,232.87

## 9 Cost of Material Consumed

Land Cost

1,04,40,000.00

Material Work-in-Progress

2,47,74,050.00 1,28,48,060.00

Total 2,47,74,050.00 2,32,88,060.00

## 10 Employee Benefit Expenses

Salary/Labour Payment

21,15,050.00 6,10,000.00

Staff welfare Exp

85,987.00

Total 21,15,050.00 6,95,987.00

## 11 Other Manufacturing Expenses

Civil Contractor

1,03,81,600 50,71,500

Electric Contractor

4,93,500

Engineer Expenses

50,000

4,08,000

Other Contractor

3,06,000

Plumber

4,78,000

7,50,000

Brokers

18,45,560

96,000

Site Expenses

96,000

Rent on Machinery

25,000.00

62,654.00

Printing & Stationary

8,00,000.00

11,36,240.00

Advertisement Expenses

1,46,852.00

1,45,874.00

Travelling Exp

74,160.00

Map Approval Expenses

10,39,000.00

Business Promotion

25,000.00

Consultancy Fees

10,31,500.00

42,740.00

Misc. Expenses

40,000.00

1,937.75

Bank Charges

1,60,07,672

71,25,000

## 12 Other Expenses

Telephone Expenses

18,575.00

16,987.00

Electricity Exps

32,128.00

55,698.00

Insurance

50,736.00

Legal Expenses

18,000.00

Consultancy Fees

25,000.00

Bank Charges

40,000.00

1,937.75

Rent

1,80,000.00

2,96,840.00

Auditor Remuneration

20,000.00

20,000.00

- For Audit

3,59,439.00

4,16,462.75

## 13 Earning Per Share

Net Profit after Tax

-4,67,915

15,81,370

Weighted average number of basic equity shares  
outstanding during the year

50,000

50,000

Basic and Diluted EPS

-9.36

31.63

Face Value Per Equity Share

10

10

## 14 Related Party Disclosure



A List of Related Parties  
Description of relationship

Holding company

B Transaction during the period  
Nature of Transaction

Name of the party

N.A

Holding Company

N.A

In terms of our report of even date annexed  
For SINGH RANJAN & CO  
Chartered Accountants  
Firm Registration No. 025038C

For and on behalf of the Board of Directors of  
Real Green Homes Private Limited

*fazunayam*

Director

*Pinky Sharma*

 *Amit Ranjan*

(AMIT RANJAN)  
PARTNER

Membership No. 439440

Place: Patna

Date: 29/06/2019

Previous year figures has been regrouped/re-arranged wherever considered necessary.

2. Special information as per Part-II of Schedule-VI of the Companies Act, 1956, are not applicable to the company

3. SIGNIFICANT ACCOUNTING POLICIES

- i) Accounts have been prepared on historical cost basis and in accordance with the requirement of the Companies Act, 2013 and accepted Accounting Standards.
- ii) Mercantile system of accounting has been followed.
- iii) All Income & Expenditure have been taken on accrual basis.
- iv) The fixed assets (if any) has been stated at cost less accumulated depreciation.
- v) Depreciation (if any) has been provided on the basis of written down value method as specified and at the rates prescribed in Schedule -II of the Companies Act, 2013 on prorata basis over useful life of the asset for the period of use.
- vi) The Company has the policy to write-off the preliminary expenses (pre incorporation expenses) in five years once the company commences its operation. . Therefore one fifth of such expenses has been written off during the year

4. No Directors meeting Fee has been paid by the company during the year.

5. There is no liability outstanding as on 31.03.2019 due to small scale and medium enterprise as defined under the Micro Small and Medium Enterprise Act 2006.

6. The company is a small and medium size company (SMC) as defined in the general instructions in respect of Accounting standard notified under the companies Act, 1956. Accordingly, the company has complied with the Accounting standards as applicable to a small and Medium sized company.

7. Contingent Liability.  
(a) Bank Gurantee NIL

	CURRENT YEAR	PREVIOUS YEAR
8 Expenditure in Foreign Currency	NIL	N.A
FOB value of Export	NIL	N.A
CIF Value of Import	NIL	N.A

9. The Schedules from 1 to 15 constitutes parts of the Balance Sheet.

10. Balance Sheet Abstract and Company's Business Profile

Registration Details

Registration No. 23757 State -Bihar

Balance Sheet Date 31.03.2019

Capital Raised during the year

(Rs. In Thousands)

Public Issue	Rights Issue
NIL	NIL
Bonus Issue	Private Placement
NIL	NIL

Position Of Mobilisation & Deployment of Funds

(Rs. In Thousands)

Total Liabilities

13,253.60

Total Assets

57,154.64

Equity & Liabilities



Capital 500.00  
Current Liabilities -

Reserve & Surplus (695.23)  
Current Liabilities 57,234.82

Assets

Non Current Assets 362.44  
Current Assets 56,692.20

Performance Of Company

(Rs. In Thousands)

Turnover	-	Total Expenditure	474.49
Profit Before Taxation	(474.49)	Profit After Taxation	(467.91)
Earning Per Share (Rs.)	(11.70)	Dividend (%)	NIL


Generic Names Of the Principal Product/Service Of the Company  
(As per monetary terms)  
ITEM CODE (ITC CODE)

Product Description

Supply of Manpower

As per our report of even date attached  
In terms of our report of even date annexed  
For SINGH RANJAN & CO  
Chartered Accountants  
Firm Registration No. 025038C

For and on behalf of the Board of Directors of  
Real Green Homes Private Limited

  
PATNA  
Amit Ranjan  
(AMIT RANJAN)  
PARTNER  
Membership No. 439440

Pinky Sharma  
Real Green Homes Pvt. Ltd.  
Rajunayan MD

Place: Patna  
Date: 29/06/2019

REALGREEN HOMES PRIVATE LIMITED

Note- 5

Tangible Assets

Particular	Rate of Depreciation	Gross Block				Depreciation				Net Block	
		As at 01.04.2018	Addition	Deduction	As at 31.3.2019	As at 01.04.2018	For the Year	Deduction	As at 31.3.2019	As at 31.3.2019	As at 31.3.2018
Car											
Furniture & Fixture	26.00%	6,08,700.00	-	-	6,08,700.00	1,77,780.98	1,12,038.95	-	2,89,819.93	3,18,880.07	4,30,919.02
Machinery & Equipments	13.81%	25,440.00	-	-	25,440.00	11,487.14	1,940.84	-	13,427.98	12,012.02	13,952.86
<b>Total</b>	13.81%	<b>18,900.00</b>	-	-	<b>18,900.00</b>	<b>11,195.75</b>	<b>1,071.66</b>	-	<b>12,287.41</b>	<b>6,832.59</b>	<b>7,704.25</b>
		<b>6,53,040.00</b>	-	-	<b>6,53,040.00</b>	<b>2,00,463.87</b>	<b>1,15,051.45</b>	-	<b>3,15,515.32</b>	<b>3,37,524.88</b>	<b>4,52,578.13</b>

*Amu Ranjan*

**REALGREEN HOMES PRIVATE LIMITED**  
**Reg. Office:- M-23, Road no.:- 25, S.K. PURI, PATNA**

Block	Rate of Depreciation	Balance As at 01.04.2018	Addition upto 30.09.18	Addition after 30.09.18	Deduction	Total	Depreciation For the Year	As at 31.3.2018
Car	10.00%	18,545.00	-	-	-	18,545.00	1,854.50	16,690.50
Furniture & Fixure	15.00%	11,607.00	-	-	-	11,607.00	1,741.05	9,865.95
Machinery & Equipments	15.00%	4,78,590.38	-	-	-	4,78,590.38	71,788.58	4,06,801.80
<b>Total</b>		<b>5,08,742.38</b>	-	-	-	<b>5,08,742.38</b>	<b>75,384.11</b>	<b>4,33,358.27</b>

  
 REALGREEN HOMES PRIVATE LIMITED  
 PATNA  
*(Signature)*