

**M/S PATNA GREEN HOUSING PRIVATE LIMITED**

**Balance Sheet as at 31st March, 2017**

| Particulars                                          | NOTE NO  | As at 31st March, 2017 |
|------------------------------------------------------|----------|------------------------|
| <b>I. EQUITY AND LIABILITIES</b>                     |          |                        |
| <b>(1) Shareholder's Funds</b>                       | <b>2</b> | 500,000                |
| (a) Share Capital                                    | <b>3</b> | (34,500)               |
| (b) Reserves and Surplus                             |          | -                      |
| <b>(2) Share application money pending allotment</b> |          | -                      |
| <b>(3) Non-Current Liabilities</b>                   |          | -                      |
| (a) Long Term Borrowings                             |          | -                      |
| <b>(4) Current Liabilities</b>                       |          | -                      |
| (a) Other Current Liabilities                        |          | -                      |
| <b>Total</b>                                         |          | <b>465,500</b>         |
| <b>II. Assets</b>                                    |          |                        |
| <b>(1) Non-current assets</b>                        |          | -                      |
| (a) Fixed assets                                     | <b>4</b> | 280,000                |
| (b) Long-term loan and advance                       |          | -                      |
| <b>(2) Current assets</b>                            |          | -                      |
| (a) Trade Receivable                                 | <b>5</b> | 146,700                |
| (b) Cash And Cash Equivalents                        | <b>6</b> | 38,800                 |
| (c) Other Current Assets                             |          | -                      |
| <b>Total</b>                                         |          | <b>465,500</b>         |

**Notes to Accounts 1 to 7**

As per our report of even date annexed herewith

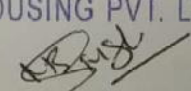
For **PREM KUMAR BHOTIKA**  
Chartered Accountant



**PREM KUMAR BHOTIKA**

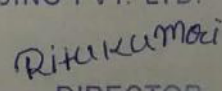
FOR PATNA GREEN HOUSING PRIVATE LIMITED

PATNA GREEN HOUSING PVT. LTD.

  
**Bhushan Kumar Singh**  
DIRECTOR (06763907)

FOR PATNA GREEN HOUSING PRIVATE LIMITED

PATNA GREEN HOUSING PVT. LTD.

  
**Ritu Kumari**  
DIRECTOR (06819846)

M.NO.051833  
PLACE: KOLKATA  
DATE: 27.07.2017

**M/S PATNA GREEN HOUSING PRIVATE LIMITED**

**Notes to the Accounts Annexed to and forming part of the Balance sheet as at 31.03.2017**

|                                                                                                 | 31.03.2017<br>Rs.             |
|-------------------------------------------------------------------------------------------------|-------------------------------|
| <b>2) SHARE CAPITAL :</b>                                                                       |                               |
| Authorised<br>(50000 Equity shares of Rs. 10 /-each)                                            | <b>500,000</b>                |
| Issued, Subscribed and Paid up<br>50000 Equity Shares<br>of Rs.10/- each fully paid up in cash) | 500,000.0<br><b>500,000.0</b> |

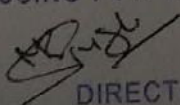
|                                               | <u>No. of sh.</u> | <u>Amount</u>  |
|-----------------------------------------------|-------------------|----------------|
| <b><u>Reconciliation of Equity Shares</u></b> |                   |                |
| Balance at the Beginning of the year          | -                 | -              |
| Allotment During the year                     | 50,000            | 500,000        |
| Balance at the End of the year                | <b>50,000</b>     | <b>500,000</b> |

**Shareholders holding more than 5% of  
Equity Share in the Company**  
BHUSHAN KUMAR SINGH  
ASHA KUMARI

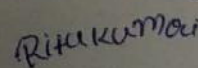
|  | <u>No. of sh.</u> | <u>%</u> |
|--|-------------------|----------|
|  | 25000             | 50.00%   |
|  | 25000             | 50.00%   |

**Note:** The Company has only one class of Shares referred to as Equity Shares having a face value of Rs.10/- each. All equity shares carry one vote per share without restriction and are entitled to dividend, as and when declared. All shares rank equally with regard to companys residual assets.

PATNA GREEN HOUSING PVT. LTD.

  
DIRECTOR

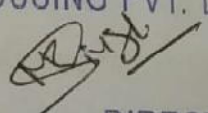
PATNA GREEN HOUSING PVT. LTD.

  
DIRECTOR

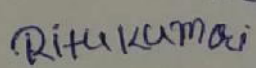
**M/S PATNA GREEN HOUSING PRIVATE LIMITED****NOTES TO BALANCE SHEET AS AT 31ST MARCH, 2017**

|                                                          | <b>AMOUNT AS AT<br/>31ST MARCH, 2017</b> |
|----------------------------------------------------------|------------------------------------------|
| <b><u>NOTE NO-3 : RESERVE &amp; SURPLUS</u></b>          |                                          |
| Balance brought forward from previous year               | -                                        |
| Add: Profit for the period                               | (34,500)                                 |
| Less: Adjustment for preliminary expenses                | -                                        |
|                                                          | <b>(34,500)</b>                          |
| <b><u>NOTE NO- 4: Long Term Loans &amp; Advances</u></b> |                                          |
| Sundry Advances                                          | 280,000                                  |
|                                                          | <b>280,000</b>                           |
| <b><u>NOTE NO- 5: CASH AND CASH EQUIVALENTS</u></b>      |                                          |
| Cash-in-hand                                             | 146,700                                  |
|                                                          | <b>146,700</b>                           |
| <b><u>NOTE NO- 6: Other Current Assets</u></b>           |                                          |
| Preliminary Expenses                                     | 38,800                                   |
|                                                          | <b>38,800</b>                            |
| <b><u>NOTE NO- 7: OTHER EXPENSES:</u></b>                |                                          |
| General Expenses                                         | 2,235                                    |
| Preliminary Expenses Written Off                         | 9,700                                    |
| Fuel & Other Expenses                                    | 22,565                                   |
|                                                          | <b>34,500</b>                            |

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**PATNA GREEN HOUSING PRIVATE LIMITED**

**NOTE "1" OF NOTES TO ACCOUNTS ATTACHED TO AND FORMING PART OF THE  
BALANCE SHEET AS ON 31<sup>ST</sup> MARCH, 2017 AND PROFIT AND LOSS ACCOUNT  
FOR THE PERIOD 27.01.2016 TO 31.03.2017**

**NOTE "1"**

**A) ACCOUNTING POLICIES:**

**1) Accounting Convention**

The accounts have been prepared on historical cost basis in accordance with applicable accounting standards and relevant provisions of the Companies Act, 2013. All expenses & income to the extent considered receivable & payable, respectively, unless stated otherwise are accounted for on accrual basis. Accounting policies not specifically referred to are consistent with generally accepted accounting systems.

**2) Revenue Recognition**

Expenses and income considered payable and receivable respectively have been accounted on accrual basis.

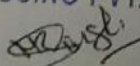
**3) Depreciation**

The Company is charging depreciation on the basis of written down value method based on the depreciation rate as provided in the Companies Act 2013.

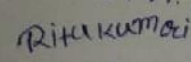
**B) NOTES ON ACCOUNTS**

- 1) Fixed Assets:** Fixed Assets have been shown at original Cost Less Depreciation i.e. on the Written down Value. The cost comprises of Purchases Price and attributable cost of Bringing assets to its working condition for its intended use.
- 2) Depreciation:** We have applied Depreciation rate as specified in Companies Act, 2013. The WDV method of depreciation has been followed to charge depreciation as per Companies Act, 2013.
- 3) Liabilities:** All known liabilities have been provided for to the extent they were ascertainable.
- 4) Contingent Liabilities:** No Provision has been made for liabilities which are contingent in nature but if material they have been provided by way of notes.
- 5) Current Assets and Liabilities:** All assets and liabilities are presented as Current or Non-Current as per the company's normal operating cycle and other criteria

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set out in the Schedule iii of the Companies Act, 2013. Based upon the nature of products and the time between the acquisition of assets for processing and their realization, the company has ascertained its operating cycle as 12 months for the purpose of current/non - current classification of assets and liabilities.

6) Investment: The company has no Long Term Investment at Year End.

7) The payment under the gratuity Act, 1972, and the Employees Provident Fund and miscellaneous Provisions Act, 1952 are not yet applicable to the company.

8) In view of the unit's shares not listed and as the turnover of the company for the accounting period ended on 31<sup>st</sup> March, 2017 did not exceed Rs. 50 Crores, accounting standard 3, 17 & 18 issued by the Institute of Chartered Accountants of India are applicable.

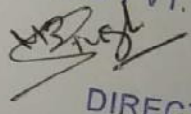
9) There is no Difference between taxable and accounting income as on 31.03.2017 and in view of the same, Accounting for Taxes on Income as per accounting Standard -22 has been considered necessary.

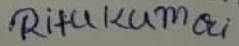
C) Previous year's figures has been regrouped / rearranged wherever deemed necessary.

Signature to Notes "1" to "7"

For, **PREM KUMAR BHOTIKA**  
Chartered Accountants

  
**PREM KUMAR BHOTIKA**  
Membership number: 051833  
Place: Kolkata  
Date: 27.07.2017

  
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DIRECTOR

  
PATNA GREEN HOUSING PVT. LTD.  
DIRECTOR