

SWANSGREEN INFRA PROJECT PRIVATE LIMITED

SRI. SANJAY KUMAR SINGH, S/O SRI RAM PADARATH SINGH, BHAGWAN NAGAR GOLA ROAD PATNA BR 800012 IN

CIN: U45202BR2019PTC043216

BALANCE SHEET AS AT

31ST MARCH 2022

(IN RUPEES HUNDRED)

S. N	PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD	FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD
I	EQUITY AND LIABILITIES			
1	SHAREHOLDERS FUNDS			
	(a) SHARE CAPITAL	A	5,000.00	5,000.00
	(b) RESERVES AND SURPLUS	B	7,497.90	3,857.08
	(c) MONEY REC. AGST. SHARE WARRANTS		-	-
	TOTAL(1)		12,497.90	8,857.08
2	SHARE APPLICATION MONEY PENDING ALLOTMENT		-	-
3	NON-CURRENT LIABILITIES			
	(a) LONG TERM BORROWINGS	C	-	-
	(b) DEFERRED TAX LIABILITIES (NET)		-	-
	(c) OTHER LONG-TERM LIABILITIES		-	-
	TOTAL(3)		-	-
4	CURRENT LIABILITIES			
	(a) SHORT TERM BORROWINGS	D	159,593.66	104,031.45
	(b) TRADE PAYABLES	E	-	-
	(I) Micro Enterprises & Small Enterprises		-	-
	(II) Oter Then Micro & Small Enterprises		-	-
	(c) OTHER CURRENT LIABILITIES	F	600.00	250.00
	(d) SHORT TERM PROVISIONS	G	1,788.64	1,470.58
	TOTAL(4)		161,982.30	105,752.03
	TOTAL(1+2+3+4)		174,480.20	114,609.12
II	ASSETS			
1	NON-CURRENT ASSETS			
	(a) PROPERTY PLANT & EQUIPMENT AND INTENGIBLE ASSETS	H	756.65	789.91
	(I) PROPERTY PLANT & EQUIPMENT		-	-
	(II) INTENGIBLE ASSETS		-	-
	(III) WORK-IN-PROGRESS		-	-
	(IV) INTENGIBLE ASSETS UNDER DEELOPMENT		-	-
	(b) NON-CURRENT INVESTMENTS	I	10.00	10.00
	(c) DEFERRED TAX ASSETS (NET)		140.80	55.66
	(d) LONG-TERM LOANS AND ADVANCES		-	-
	(e) OTHER NON-CURRENT ASSETS		-	-
	TOTAL(1)		907.45	855.57
2	CURRENT ASSETS			
	(a) CURRENT INVESTMENTS	J	730.00	-
	(b) INVENTORIES		-	-
	(c) TRADE RECEVABLES	K	155,540.00	100,091.73
	(d) LOANS AND ADVANCES	L	17,115.75	13,474.82
	(e) CASH AND CASH EQUIVALENTS	M	187.00	187.00
	(f) OTHER CURRENT ASSETS		-	-
	TOTAL(1+2)		174,480.20	114,609.12

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.

Swans Green Infra Project Pvt. Ltd.

FOR KUMAR KISHOR AND CHANDRA

Chartered Accountants

PRACHI SINHA
DIRECTOR

Director

AMIT KUMAR SINHA
DIRECTOR

08554710

SANJEEV KUMAR TIWARI
PARTNER

MEM NO : 509743

FRN : 018309N

UDIN : 22509743ASDXUA2273

DIN : 07318893

PLACE: PATNA

DATED: 02nd Sepetmber 2022

Swansgreen Infra Project Pvt. Ltd.

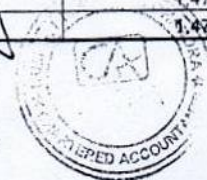
Director

SWANGREEN INFRA PROJECT PRIVATE LIMITED
SRI. SANJAY KUMAR SINGH, S/O SRI RAM PADARATH SINGH, BHAGWAN NAGAR GOLA ROAD PATNA BR 800012 IN
CIN: U45202BR2019PTC043216
NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31ST MARCH 2022

(IN RUPEES HUNDRED)

NOTE	S.N	PARTICULARS	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD	FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD
A		SHARE CAPITAL:		
		(1) AUTHORIZED:		
		100,000	10,000.00	10,000.00
		EQUITY SHARES OF Rs.10/-EACH	10,000.00	10,000.00
		(2) ISSUED, SUBSCRIBED & PAID UP		
		SHARES AT THE BEGINNING OF THE ACCOUNTING PERIOD		
		50000 EQUITY SHARES OF RS.10/- EACH	5,000.00	1,000.00
		ADDITIONS DURING THE YEAR		4,000.00
		NIL		
		SHARES AT THE END OF THE ACCOUNTING PERIOD	5,000.00	5,000.00
B		RESERVE & SURPLUS:		
	1	SURPLUS		
		AT THE BEGINNING OF THE ACCOUNTING PERIOD	3,857.08	(199.60)
		ADDITIONS DURING THE YEAR	3,640.82	4,056.68
		(BALANCE IN STATEMENT OF PROFIT & LOSS A/C)		
		ALLOCATIONS AND APPROPRIATIONS		
		DIVIDEND	-	-
		TAX ON DIVIDEND	-	-
		BONUS SHARES ISSUED	-	-
		TRANSFER TO/FROM RESERVES	-	-
		AT THE END OF THE ACCOUNTING PERIOD	7,497.90	3,857.08
		GRAND TOTAL	7,497.90	3,857.08
		MONEY RECEIVED AGAINST SHARE WARRANTS		
		SHARE APPLICATION MONEY PENDING ALLOTMENT		
C	1	DEFERRED TAX LIABILITIES (NET)		
		DTA OP. Balance	-	-
		DTL Current Year	-	-
D	1	SHORT TERM BORROWINGS		
		UN-SECURED LOAN		
		1- LOAN FROM DIRECTOR		
		1- SUMIT KUMAR (DIRECTOR)	11,536.51	12,312.40
		LOAN FROM COMPANY :		
		1- SWANGREEN BULIDWELL PVT. LTD.	148,057.15	91,719.05
			159,593.66	104,031.45
E		Trade Payable		
F		OTHER CURRENT LIABILITIES		
	1	Salary Payable	-	-
	2	Audit Fees Payable	600.00	250.00
	3	Expenses Payable	-	-
	4	Other Payable	-	-
			600.00	250.00
G		SHORT TERM PROVISIONS		
	1	Provision for tax	1,788.64	1,470.58
			1,788.64	1,470.58

Swangreen Infra Project Pvt. Ltd.
[Signature]
 Director



H	NON-CURRENT ASSETS		
	(a) PROPERTY PLANT & EQUIPMENT AND INTANGIBLE ASSETS		
	(I) PROPERTY PLANT & EQUIPMENT	756.65	789.91
	(Separate Details Attached for each Item of Fixed Assets)	756.65	789.91
I	DEFERRED TAX		
	Opening Balance (Deffred Tax Assets)	55.66	55.66
	During The Year Created (Deffred Tax Assets)	85.14	-
	NET (DTA)	140.80	55.66
J	CURRENT ASSETS		
	CURRENT INVESTMENT		
	DEPOSITS		
	DD FIRE OFFICER PATNA	190.00	-
	DD FOR METROPOLITON AREA	540.00	-
		730.00	-
K	LOAN AND ADVANCES		
	1- AMIT KUMAR SINHA	-	5,390.00
	2-ANANYA AUTO AGENCY	-	361.73
	3-ARADHYA SINHA	230.00	230.00
	4-DHANANJAY KUMAR	500.00	500.00
	5-DR. RASHMI RAJ	5,000.00	5,000.00
	6-JAHAWAR SINGH	1,100.00	1,100.00
	7- JITENDRA KUMAR	7,400.00	4,000.00
	8-JYOUTI SINHA	1,100.00	1,100.00
	9-KRISHNA KUMAR	5,000.00	5,000.00
	10- KUMAR GAURAV	6,000.00	6,000.00
	11- KUMAR RAJIV RANJAN	3,000.00	3,000.00
	12- MADHU SUDAN KUMAR	1,800.00	1,000.00
	13- MANOJ KUMAR	50.00	50.00
	14- MITHILESH KUMAR	1,500.00	500.00
	15- NAVNEET KUMAR	19,000.00	14,000.00
	16-NITU KUMARI	1,000.00	1,000.00
	17- PINKI KUMARI	1,300.00	1,300.00
	18-PRABHU RAY	4,000.00	4,000.00
	19-PREM KISHOR	6,000.00	5,000.00
	20-PURSOTTAM KUMAR	1,000.00	1,000.00
	21- RAMESH KUMAR	2,000.00	2,000.00
	22- RUMA PRASAD	1,110.00	1,110.00
	23-SANJU DEVI	500.00	500.00
	24- SANTOSH KUMAR	2,240.00	2,240.00
	25-SHAILENDRA KUMAR SAVITA	1,000.00	1,000.00
	26-SHIV MANI DEVI	6,000.00	6,000.00
	27- SUBHAM KUMAR	4,000.00	4,000.00
	28- SUDHA SINGH	1,010.00	1,010.00
	29- SURAJ KUMAR	14,000.00	11,000.00
	30- UTTAM SINGH	1,550.00	1,550.00
	31- VIKASH KUMAR	5,650.00	5,150.00
	32- VIMAL KUMAR GUPTA	5,000.00	5,000.00
	33- ABHISHEK PRASAD	2,000.00	-
	34- ASGAR ALI	4,000.00	-
	35- AVINASH KUMAR	10,000.00	-
	36- DHARMENDRA KUMAR	4,000.00	-
	37- DHIRENDRA KUMAR SAH	500.00	-
	38- MANISH KUMAR	5,000.00	-
	39- PRIYA ANAND	4,000.00	-
	40- SATEESH KUMAR	10,000.00	-
	41- SAILESH KUMAR RANJAN	3,000.00	-
	42- SHREEKANT PRASAD	2,000.00	-
	43- SWETA SINGH	2,000.00	-
		155,540.00	100,091.73
L	CASH & CASH EQUIVALENTS :		
1	BANK BALANCE (A/C-44810)	0.01	2,137.66
2	ICICI BANK A/C- 5001226	1,658.58	-
3	CASH ON HAND	15,457.16	11,337.16
		17,115.75	13,474.82
M	OTHER CURRENT ASSETS		
1	TDS FOR A Y 2021-22	187.00	187.00
2	TDS FOR A Y 2022-23	187.00	187.00

Swansgreen Infra Project Pvt. Ltd.

Director

SWANSGREEN INFRA PROJECT PRIVATE LIMITED
SRI. SANJAY KUMAR SINGH, S/O SRI RAM PADARATH SINGH, BHAGWAN NAGAR GOLA ROAD PATNA BR 800012 IN
CIN: U45202BR2019PTC043216

ADDITIONAL INFORMATION- NOTES TO AND FORMING PART OF BALANCE SHEET AS AT
31ST MARCH 2022

NOTE NO.	PARTICULARS	AS AT THE END OF CURRENT REPORTING PERIOD		AS AT THE END OF PREVIOUS REPORTING PERIOD	
A	SHARE CAPITAL:				
1	ISSUED, SUBSCRIBED & PAID UP SHARE CAPITAL INCLUDES				
	SHARES IN THE COMPANY HELD BY EACH SHAREHOLDER HOLDING MORE THAN 5 PER CENT SHARES. (EQUITY SHARES IN NOS. OF RS. 10 EACH)	<u>No. of share Hold</u>	<u>Percentage of S. Holding</u>	<u>No. of share Hold</u>	<u>Percentage of S. Holding</u>
2	AMIT KUMAR SINHA	5,000	10%	5,000	10%
3	PRACHI SINHA	45,000	90%	45,000	90%
		50,000	100%	50,000	100%

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

AUDITOR'S REPORT

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE.

Swans Green Infra Project Pvt. Ltd. Swans Green Infra Project Pvt. Ltd.

FOR KUMAR KISHOR AND CHANDRA
Chartered Accountants

PRACHI SINHA

DIRECTOR

DIN : 07318893

PLACE: PATNA

DATED: 02nd September 2022

Director

AMIT KUMAR SINHA

DIRECTOR

08554710

Director

SANJEEV KUMAR TIWARI
PARTNER

MEM NO : 509743

FRN : 018309N

Swansgreen Infra Project Pvt. Ltd.

Director

Accounting Policies & Notes to Accounts

1. Significant Accounting Policies

- The financial statements are prepared in accordance with Accounting Standards issued by ICAI and provisions of companies Act.
- Fixed assets are valued at historical cost
- Depreciation on fixed assets have been provided on written down value method at the rate specified in the company act.
- There is no investment in the company during financial year under review
- Revenue & Expenditure are recognised on accrual basis.
- Preliminary/Miscellaneous Expenditure has been written Off.

2. Basis of Preparation

The different accounting policies related to valuation to fixed assets and others, according to the balance sheet are being followed

3. Payment to Auditor

Audit fees

350.00

4. In the opinion of the directors current assets would be same value if they are stated in the balance sheet, if realised in normal course of business.

5. Expenditure on employed in respect of remuneration in aggregate of not more than Rs. 24 lacs per annum or Rs. 2 lacs per month when employed for a part of the year Nil

6. Employees Benefits

Contributions to defined schemes such as superannuation/pension benefits, gratuity, employees state insurance scheme are not provided by the company

7. Earning Per Share

In accordance with the A.S.-20 earning per Share issued by ICAI, basic earning per share is computed using the weighted average number of share outstanding during the period.

Calculation of EPS(Approx.)

a) No. of Shares	50,000
b) Profit/Loss after Taxation and interest-	3641
c) EPS	0.07

8. Income Tax

During the period the Tax Liabilities has been as followed

Current Tax	1789
Total	1789

9. Interim Reporting

In the interim financial statements, the company informs that the same accounting policies are followed as those followed in the recent financial statements.

10. Unsecured Loan/Short term Borrowing :

Unsecured Loan Rs 9171905/- received from M/S SwansGreen Buildwell Private Limited till last Financial Year & Rs. 5633810/- received during the current year both companies are in same management and unsecured loan amount used for the purpose of the advance given to land owner / purchase of Land.

11. Nature of Transaction/Business activity :

Main business activity of company is deals in Plot/Land through agreement, Company hold the plot through advance to land owner and thereafter transfer the plot to the purchaser and total sales consideration received in Company account. The Registry/Ownership of Land/Plot in the name of related party/Director/other instead of in the name of Company. Proper documents / registry paper regarding revenue recognition should be in the name of company.

12. Loan and Advance :

Loan and Advance to party are Certified by management .

13. Statutory Liabilities :

Company not taken gst number/RERA till the date of 31/03/2022.

14. Cash In Hand :

Cash in hand Certified by management.

As per our report of even on date

FOR KUMAR KISHOR AND CHANDRA
Chartered Accountants

SANJEEV KUMAR TIWARI
Partner

MEM NO : 509743

PLACE : PATNA

DATED: 02nd September 2022

Swans Green Infra Project Pvt. Ltd. Swans Green Infra Project Pvt. Ltd.

PRACHI SINHA

Director

DIN : 07318893

AMIT KUMAR SINHA

Director

08554710

Swansgreen Infra Project Pvt. Ltd.

Director

SWANGREEN INFRA PROJECT PRIVATE LIMITED
CIN: U45202BR2019PTC043216
NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022

1 CONTINGENT LIABILITIES AND COMMITMENTS (TO THE EXTENT NOT PROVIDED FOR)

Particulars	Figure in "00"	
	AS AT 31.03.2022	AS AT 31.03.2021
CONTINGENT LIABILITIES	NIL	NIL
COMMITMENTS	NIL	NIL

2 Additional Information

Particulars	Figures in '000	
	AS AT 31.03.2022	AS AT 31.03.2021
Earnings in foreign currency	-	-
Expenditure in foreign currency	-	-

4 RELATED PARTY DISCLOSURE

Related party disclosures, as required by Accounting Standard 18 - Related Party Disclosures.

Key Managerial Personnel

- Director
- Director

5 Disclosure under Accounting Standard 15 "Employee Benefits":

There is no employee left during the year.

6 DUES TO MICRO SMALL AND MEDIUM ENTERPRISES

Based on the information available with the Company disclosure as required under the Micro, Small and Medium Enterprises Development Act, 2006 is as follows:

Particulars	As at	
	31.03.2022	31.03.2021
The amounts remaining unpaid to suppliers as at the end of the year	-	-
-Principal	-	-
-Interest	-	-
The amount of payments made under the Act beyond the appointed day during the year	-	-
The amount of interest paid under the act beyond the appointed day during the year	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Act	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under	-	-

- 7 The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- 8 The Company do not have any transactions with companies struck off under section 248 of the Companies Act, 2013.
- 9 The Company do not have any charges or satisfaction which is yet to be registered with Registrar of Companies (ROC) beyond the statutory period.
- 10 The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- 11 No funds 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 persons or entities, including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in other person or entities ("Ultimate beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
The Company has not received any funds from any persons or entities, including foreign entities ("Funding Parties"), with the understanding that the Company shall lend or invest in other persons or entities identified by or on behalf of the Funding Party or provide any guarantee, security or the like from to or on behalf of the Ultimate Beneficiaries.
- 12 The Company has not entered into any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- 13 The previous period figures have been regrouped/reclassified, wherever necessary to conform to the current period presentation. All Financial Figure converted in "00"

As per our report even date
For Kumar Kishor and Chandra (FRN 018309N)
Chartered Accountants

(CA Sanjeev Kumar Tiwari)
Partner
M No : 509743

Place : Patna
Date : 02/09/2022
UDIN : 22509743ASDXUA2273



For and on behalf of Board of Directors Swans Green Infra Project Pvt. Ltd.
SWANGREEN INFRA PROJECT PRIVATE LIMITED
Swans Green Infra Project Pvt. Ltd.

SUMIT KUMAR
(Director)
DIN : 08085392

AMIT KUMAR SINHA
(Director)
DIN : 08554710

Director

Swansgreen Infra Project Pvt. Ltd.
Director

SWANSGREEN INFRA PROJECT PRIVATE LIMITED
SRI. SANJAY KUMAR SINGH, SIO SRI RAM PADARATH SINGH, BHAGWAN NAGAR GOLA ROAD PATNA BR 800012 IN
CIN: U45202BR2019PTC043216
PROPERTY PLANT & EQUIPMENT

ANNEXTURE A

Depreciation as per Income Tax Rule

Description of Assets	Rate of Dep.	W.D.V. As on 01.04.21	Addition Ist Half during yr.	Addition IInd Half during yr.	Total	Depreciation W.D.V. As on 31.03.2022
LCD TV	40.00%	252.00	-	-	252.00	100.80
AC	40.00%	-	428.00	-	428.00	171.20
LAPTOP	40.00%	712.00	-	-	712.00	284.80
FURNITURE	10.00%	470.00	-	-	470.00	47.00
		964.00	898.00	-	1,862.00	603.80
						1,258.20

NOTE F

PROPERTY PLANT & EQUIPMENT

Depreciation as per Companies Act

Description of Assets	Rate of Dep%	W.D.V. As on 01.04.21	Addition during yr.	Date	Days	Total	Adjusted with	Depreciation W.D.V. As on 31.03.2022
LCD TV	63.16%	257.20	-	-	-	-	-	94.75
AC	63.16%	-	428.00	27/08/2021	-	217	217	267.29
LAPTOP	63.16%	532.70	-	-	-	-	-	196.25
FURNITURE	63.16%	470.00	470.00	05-02-21	334	334	334	198.36
		789.91	898.00			551.00	931.26	756.65



Swansgreen Infra Project Pvt. Ltd.
[Signature] Director

SWANGREEN INFRA PROJECT PRIVATE LIMITED
SRI. SANJAY KUMAR SINGH, S/O SRI RAM PADARATH SINGH, BHAGWAN NAGAR GOLA, ROAD PATNA BR 800012 IN
CIN: U45202BR2019PTC043216

RATIO ANALYSIS

S. No.	Ratio	Formula	Current Year	Previous Year	Variation Percentage	Reasons
1	Current Ratio	Current Assets/Current Liabilities	1.07	1.08		
2	Debt- Equity	Total Debt/Shareholder's Equity	12.96	11.94		
3	Debt Service Coverage Service	Earning Available for Debt Service/Debt Service				
4	Return on Equity (ROE)	(Net Profits after Taxes-Preference Dividend)/Average Shareholder's Equity	0.07	0.08		
5	Inventory Turnover Ratio	Cost of goods sold or Sales/Average Inventory	0	0		
6	Trade Receivable Turnover Ratio	Net Credit Sales/Average Accounts Receivable				
7	Trade Payable Turnover Ratio	Net Credit Purchases/Average Trade Payables				
8	Net Capital Turnover Ratio	Net Sales/Average Working Capital	5.69	13.60		
	1- WORKING CAPITAL=	CA-CL	11,590.45	8,001.51		
9	Net Profit Ratio	Net Profit/Net Sales	8%	5%		
10	Return on Capital Employee (ROCE)	Earning before Interest and taxes/Capital Employed	43%	62%		



Swangreen Infra Project Pvt. Ltd.

Sanjay Kumar Singh