Kumar Prakash & Associates

CHARTERED ACCOUNTANTS

B 15, 1st Floor, Twin Tower, South Gandhi Maidan, Patna - 800001, 9661692321(M)

INDEPENDENT AUDITORS' REPORT

To

The Members of REALGREEN HOMES PRIVATE LIMITED on the audit of Financial Statements Opinion

We have audited the financial statements of **REALGREEN HOMES PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of 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, 2022, and its financial performance, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information- Board of Directors Report.

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

Real Green Homes Pvt. Ltd.

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Real Green Homes Pvt. LSd. Pinky Sharma - 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 and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation 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, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless 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 are also responsible for overseeing the company's financial reporting process

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it

Real Green Homes Pvt. Ltd.

Managing Director

Real Green Homes Pvt. Ltd.

PINKY Sharma.



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exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether
 due to fraud or error, design and perform audit procedures responsive to those risks, and
 obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The
 risk of not detecting a material misstatement resulting from fraud is higher than for one
 resulting from error, as fraud may involve collusion, forgery, intentional omissions,
 misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.
- Evaluate the overall presentation, structure and content of the financial statements, including
 the disclosures, and whether the financial statements represent the underlying transactions
 and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

 As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, such report is not applicable.

Real Green Homes Pvt. Ltd.

Managing Director

Real Green Homes Pvt. Ltd.

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- 2. As required by Section 143(3) of the Act, we report that:
- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.
- g) 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, such report is not applicable to the company.
- With respect to the matter to be included in the Auditors' Report under Section 197(16) h) the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For Kumar Prakash & Associates, **Chartered Accountants** FRN-016610C

Date: 28.09.2022 Place: Patna

> Real Green Homes Pvt. Ltd. Aatu nayan-

Managing Director

Manish Kumar (Partner)

(M.No-416977)

UDIN: 22416977BFBLFI9540

Real Green Homes Pvt. Ltd. Pinky Shama.

Real Green Homes Private Limited

CIN:-U70102BR2015PTC023757

ADD:-SECOND FLOOR, BINDESHWARI PLAZA (ABOVE MEDICANA) KIDWAIPURI PATNA Patna BR 800001 IN

Balance Sheet as at 31st March, 2022

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) Shareholder's Funds			
(a) Share Capital	1	F 00 000 00	
(b) Reserves and Surplus	2	5,00,000.00 59,94,341.19	5,00,000.00
(c) Money received against share warrants	-	39,94,341.19	16,05,536.23
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	15.00.000	
(b) Deferred tax liabilities (Net)	3	15,08,333.00	1,04,08,333.00
c) Other Long term liabilities		-	•
d) Long term provisions			
(4) Current Liabilities			
a) Short-term borrowings			
b) Trade payables		6,91,760.00	9,64,626.00
c) Other current liabilities	4	39,05,042.00	39,31,137.55
d) Short-term provisions	4	30,53,31,430.82	30,86,60,283.82
Total		15,33,756.13	9,67,277.45
I.Assets		31,94,64,663.14	32,70,37,194.05
1) Non-current assets			
a) Tangible Assets	_		
o) Non-current investments	5	8,59,992.52	12,33,774.33
Deferred tax assets (net)		11,74,148.00	
d) Long term loans and advances		1,95,117.58	1,71,618.54
e) Other non-current assets	18		
2) Current assets	34.1		
a) Current investments			
) Inventories	_	1212 250 NR 1112W	
Trade receivables	7	29,56,14,824.66	27,61,74,224.66
) Cash and cash equivalents	_	•	-
Short-term loans and advances	8	1,20,30,997.38	4,34,16,336.52
Other current assets		-	-
	9	95,89,583.00 31,94,64,663.14	60,41,240.00
Total			32,70,37,194.05

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 KUMAR PRAKASH & ASSOCIATES CHARTERED ACCOUNTANTS

MANISH KUMAR PROPRIETOR M NO. 416977 DATED: 28/09/2022

PLACE: PATNA UDIN: 22416977BF

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

> Rajiv Nayan Director DIN: 07076803

Pinky Sharma Director DIN: 07076840

Real Green Homes Pvt. Ltd.

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Managing Director

Real Green Homes Pvt. Ltd.

Pinky Sharma Director

ADD:-SECOND FLOOR, BINDESHWARI PLAZA (ABOVE MEDICANA) KIDWAIPURI PATNA Patna BR 800001 IN

Profit and Loss statement for the year ended 3

Particulars	Note No	Figures as at the	Figures as at the	
	Note No	end of current reporting period	end of previous	
I Day		reporting period	reporting period	
I. Revenue from operations II. Other Income		17,84,21,850.00	9,84,36,823.00	
		27,271.00	1,158.00	
III. Total Revenue (I +II)		17,84,49,121.00	9,84,37,981.00	
IV. Expenses:			5,04,57,381.00	
Cost of materials consumed Purchase of Stock-in-Trade	10 & 12	16,32,26,989.73	12,22,14,721.66	
Changes in investoring 6 8 4 4			12/22/14/721.00	
Changes in inventories of finished goods, work-in-				
progress and Stock-in-Trade Employee benefit expense		(1,94,40,600.00)	(6,57,43,463.66	
Financial costs	11	2,66,68,775.00	3,66,18,656.00	
Depreciation and amortization expense		1,11,445.41	1,09,105.00	
Other expenses		3,73,781.81	5,38,296.31	
	13	16,09,667.00	9,79,912.82	
IV. Total Expenses		17,25,50,058.95	9,47,17,228.13	
/ Profit hoforo eventional - I			7/=:/==0:15	
V. Profit before exceptional and extraordinary items	4404			
and tax	(III - IV)	58,99,062.05	37,20,752.87	
/I. Exceptional Items				
/II. Profit before extraordinary items and tax	(V - VI)	58,99,062.05	27 20 752 07	
/III. Extraordinary Items		39,29,002.03	37,20,752.87	
X. Profit before tax (VII - VIII)		-	•	
	,	58,99,062.05	37,20,752.87	
(. Tax expense:				
(1) Current tax	6	45.00.00	www.manus.near.vivunco.	
(2) Deferred tax	0	15,33,756.13 (23,499.04)	9,67,395.75 (53,292.69)	
I. Profit(Loss) from the perid from continuing				
perations	(VII-VIII)	43,88,804.95	28,06,649.81	
II. Profit/(Loss) from discontinuing operations				
		-		
III. Tax expense of discounting operations				
V. Profit/(Loss) from Discontinuing operations (XII -				
(III)				
/. Profit/(Loss) for the period (XI + XIV)		43,88,804.95	28,06,649.81	
7 -			25/00/043.81	
/I. Earning per equity share:				
(1) Basic		87.78	FC 13	
(2) Diluted		87.78	56.13 56.13	

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 KUMAR PRAKASH & ASSOCIATES CHARTERED ACCOUNTANTS

MANISH KUMAR PROPRIETOR M NO. 416977 DATED: 28/09/2022 PLACE: PATNA

UDIN:

22416977BFBLFE9548

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

Rajiv Nayan Director DIN: 0707680

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Pinky Sharma Director DIN: 07076840

Real Green Homes Pvt. Ltd.

Real Green Homes Pvt. Ltd.

Pinky Sharma Director

Managing Director

Real Green Homes Private Limited ADD:-SECOND FLOOR, BINDESHWARI PLAZA (ABOVE MEDICANA) KIDWAIPURI PATNA Patna BR 800001 IN

Notes on Financial Statements for the	vear 31st March 2022
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S.I		Amount	Amount
0		As at 31-03-2022	
1	Share Capital	AS at 31-03-2022	As at 31-03-2021
	Authorized Share Capital	5,00,000.00	5,00,000.00
	50000 equity shares of Rs.10 each		0,00,000.00
	Issued Subscribed & Daid - OL - O	5,00,000.00	5,00,000.00
	Issued, Subscribed & Paid up Share Capital 50000 equity shares of Rs.10 each		
	each equity shares of its. to each	5,00,000.00	5,00,000.00
		5,00,000.00	E 00 000 00
		0,00,000.00	5,00,000.00
	Reconciliation of the number of shares outstanding		
4.4	at the beginning and at the end of the reporting		
IA	period;		
	Equity shares at the beginning of the year	50 000 00	
	Add: Shares Issued during the year	50,000.00	50,000.00
	Equity shares at the end of the year	50,000.00	50,000.00
			55,000.00
40	Datalla of the Late of the Control o		
IB	Details of shareholders holding 5% or more sharecap	ital	
	Paily Navan		
	Rajiv Nayan	50%	50%
	Pinky Sharma	50%	50%
2	Reserves and Surplus		
	Profit and Loss Account		
	Opening Balance (as per last year balance sheet)	16,05,536.23	-12,01,113.58
	Add/Less: Current year changes Balance at the year end	43,88,804.95	28,06,649.81
	=	59,94,341.19	16,05,536.23
3	Long Term Borrowings		
	• · · · · · · · · · · · · · · · · · · ·		
	Bank Loans		
	Deffered Payment Liabilities		
	Deposits		
	Loans & Advances from Related Parties		
	Long Term Maturities of Finance Lease Obligations	15,08,333.00	1,04,08,333.00
		15,08,333.00	1,04,08,333.00
4	Other Current Liabilities		
	Audit Fee Payable	20,000.00	20,000.00
	GST Payable	60,884.00	4,83,260.00
	Expenses Payable Tds Payable	3,36,132.00	5,02,503.00
	Advance from Customer	70,250.00	57,600.00
		30,48,44,164.82 30,53,31,430.82	30,75,96,920.82
	Provision for Employees Benefit Basson Frovision for Tax	30,03,31,430.82	30,86,60,283.82
6 S	Short Term Provisions		
	Provision for Employees Benefit n.s.		
	Provision for Tax	15,33,756.13	9,67,277.45
	(a) a	15,33,756.13	9,67,277.45
			D.4 1td
	* Real	Green Homes Pv	t. Ltd. Real Green Homes Pvt. Ltd.
	183	Latte nayana	Pinley Sharma.

Managing Director

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Pinky Sharma.
Director

Voir-in Progress 29,56,14,824.66 27,61,74,224.66 29,56,14,824.66 27,61,74,224.66 29,56,14,824.66 27,61,74,224.66 29,56,14,824.66 27,61,74,224.66 29,56,14,824.66 27,61,74,224.66 29,56,14,824.66 27,61,74,224.66 29,56,14,824.66 27,61,74,224.66 29,56,14,824.66 27,61,74,224.66 29,56,14,824.66 27,61,74,224.66 29,56,14,824.66 27,61,74,224.66 29,56,14,824.66 27,61,74,24,74 27,61,74,74,74,74 27,61,74,74,74,74 27,61,74,74,74,74 27,61,74,74,74,74,74,74,74,74,74,74,74,74,74,	Raw Material			
Cash and Cash Equivalents			20 56 14 924 66	27.64.74.004.00
Cash and Cash Equivalents			29,50,14,024.00	27,01,74,224.66
(i)Cash and cash equivalents (i)Blalances with banks; Kotak Bank Of Baroda (b)Cash on hand; Total Total Coter Current Assets Stamp Duty for Development Agreement TCS Receivable Cost of Material Consumed Land Cost Material Work- in- Progress Employee Benefit Expenses Salary/Labour Payment Total Coter Manufacturing Expenses Contractor Exp Professional Exp Rend in Machinery Rend in			29,56,14,824.66	27,61,74,224.66
(i)Cash and cash equivalents (a)Balances with banks; Kotak Bank Of Baroda (b)Cash on hand; Total Total Coter Current Assets Stamp Duty for Development Agreement TCS Receivable Cost of Material Consumed Land Cost Material Work- in- Progress Employee Benefit Expenses Salary/Labour Payment Total Coter Manufacturing Expenses Salary/Labour Payment Total Coter Other Manufacturing Expenses Contractor Exp Professional Exp Rend in Machinery Rend in Machiner				
(a)Balances with banks; Kotak Bank Bank Of Baroda (b)Cash on hand; Total Total Total Coter Current Assets Stamp Duty for Development Agreement TCS Receivable Total Total Total Total Total Cost of Material Consumed Land Cost Material Work- in- Progress Salary/Labour Payment Total Contractor Exp Professional Exp Receivable Contractor Exp Receivable Contractor Exp Professional Exp Receivable Contractor Exp Receivable Contractor Exp Professional Exp Receivable Contractor Exp R	Cash and Cash Equivalents			
Cota	(i)Cash and cash equivalents			
Bank Of Baroda				
(b)Cash on hand; Total 4.37,898.80 6.25,725,56 1,20,30,997.38 4,34,16,336.52 Contractor Exp				4,27,90,610.96
Total				
Other Current Assets Stamp Duty for Development Agreement Total 2,603,00 60,41,240,00 7 2,603,00 60,41,240,00 7 2,603,00 60,41,240,00 7 2,603,00 60,41,240,00 7 2,603,60 60,41,240,00 7 2,603,60 60,41,240,00 7 2,603,60 60,41,240,00 7 2,603,60 60,41,240,00 7 2,603,60 60,41,240,00 7 2,66,68,775,00 3,66,18,656,00 3,66,18,656,00 3,6		-		
Stamp Duty for Development Agreement TCS Receivable 2,803.00 60,41,240.00			1,20,00,001.00	4,34,10,336.32
Total	Other Current Assets			
Total	Ct B + 6 B - 1		AND CONTRACTOR OF THE CONTRACTOR	
Total 95,89,583.00 60,41,240.00				60,41,240.00
Cost of Material Consumed Agricultures Agricu	100 Necelvanie	Total —		60 44 340 00
Land Cost Material Work- in- Progress 8,70,24,161.14 7,85,60,561.66			00,00,000.00	00,41,240.00
Land Cost Material Work- in- Progress 8,70,24,161.14 7,85,60,561.66 Total 8,70,24,161.14 7,85,60,561.66 Remployee Benefit Expenses 2,66,68,775.00 3,66,18,656.00 3,66,18,656.00 Total 2,66,68,775.00 3,66,18,656.00 Total 2,66,68,775.00 3,66,18,656.00 Remains Remployee Benefit Expenses 2,84,55,851 2,98,13,636 Remployee Benefit Expenses 2,84,55,851 2,98,13,636 Remployee Benefit Expenses 2,84,55,851 2,98,13,636 Remployee Benefit Expenses 1,82,00 Remains 1,05,500 26,85,000 Remployee Benefit Expenses 8,74,155 74,88,515 74,88				
Material Work- in- Progress 8,70,24,161.14 7,85,60,561.66	Cost of Material Consumed			
Total 8,70,24,161.14 7,85,60,561.66	Land Cost			
Total 8,70,24,161.14 7,85,60,561.66	Material Work- in- Progress		8,70,24,161.14	7.85.60.561.66
Salary/Labour Payment 2,66,68,775.00 3,66,18,656.00 Total 2,66,68,775.00 3,66,18,656.00 Other Manufacturing Expenses 2,84,55,851 2,98,13,636 Professional Exp 6,58,200 4,00,000 RERA Fee 18,200 1,88,000 Rent on Machinery 1,05,500 26,85,000 Brokers Commission 11,05,500 26,85,000 Site Expenses 88,74,155 74,88,515 Printing & Stationary 1,46,845.00 48,274.00 Advertisement Expenses 7,75,000.00 Transportation Exp 9,24,120.00 Power & Fuel Expenses 16,50,320.00 Approval Exp(EXE Officer Nagra Pancahyat) 3,48,000.00 Misc. Expenses 1,26,140.00 68,266.82 Electricity & Transformer 6,53,527.00 1,56,626.00 Sank Charges 7,80,000.00 7,05,000.00 Additor Remuneration 20,000.00 20,000.00 For Audit 20,000.00 20,000.00 Real Green Homes 16,000.00 16,09,667.00 9,79,912.82 Real Green Homes 1,50,626.00 Real Green Homes 1,50,667.00 9,79,912.82 Real Green Homes 1,50,667.00 1,50,000.00 Real Green Homes 1,50,667.		Total		
Salary/Labour Payment 2,66,68,775.00 3,66,18,656.00 Total 2,66,68,775.00 3,66,18,656.00 Other Manufacturing Expenses 2,84,55,851 2,98,13,636 Professional Exp 6,58,200 4,00,000 RERA Fee 18,200 1,88,000 Brokers Commission 11,05,500 26,85,000 Brokers Commission 11,05,500 26,85,000 Site Expenses 88,74,155 74,88,515 Printing & Stationary 1,46,845.00 48,274.00 Advertisement Expenses 7,75,000.00 Transportation Exp 9,24,120.00 Power & Fuel Expenses 16,50,320.00 Approval Exp(EXE Officer Nagra Pancahyat) 3,48,000.00 Misc. Expenses 1,26,140.00 68,266.82 Electricity & Transformer 6,53,527.00 1,56,626.00 Insurance Legal Expenses 30,000.00 30,000.00 Bank Charges 7,80,000.00 7,05,000.00 Adultor Remuneration 4,36,64,160 Adultor Remuneration 7,99,912.82 Cappender Homes 1,20,000.00 20,000.00 Adultor Remuneration 2,000.00 2,000.00 Real Green Homes 2,000.00 2,000.00 Real Green Homes 2,000.00 2,000.00 Real Green Homes 1,60,9667.00 9,79,912.82 Cappender 1,60,9667.00 9,79,912.82 Cappender 1,60,9667.00 9,79,912.82 Cappender 1,60,9667.00 9,79,912.82 Cappender 1,60,9667.00 1,60,9667.00 9,79,912.82 Cappender 1,60,9667.00 1,60,9667.00 9,79,912.82 Cappender 1,60,667.00 1,60,9667.00 1,60,9667.00 1,60,9667.00 Cappender 1,60,667.00 1,60,9667.00				
Total 2,66,68,775.00 3,66,18,656.00				
Contractor Exp 2,84,55,851 2,98,13,636 Professional Exp 6,58,200 4,00,000 RERA Fee - 18,200 1,88,000 Brokers Commission 11,05,500 26,85,000 Site Expenses 88,74,155 74,88,515 Printing & Stationary 1,46,845.00 48,274.00 Advertisement Expenses 7,75,000.00 Travelling Exp 8,26,212.00 5,61,826.00 Non refundable payment to landowner 3,13,00,000.00 Transportation Exp 9,24,120.00 Power & Fuel Expenses 16,50,320.00 Approval Exp(EXE Officer Nagra Pancahyat) 3,48,000.00 Misc. Expenses 1,26,140.00 68,286.82 Electricity & Transformer 6,53,527.00 1,56,626.00 Insurance - 1,56,626.00 Control Expenses 30,000.00 30,000.00 Bank Charges 7,80,000.00 7,05,000.00 Additor Remuneration 7	Salary/Labour Payment	Total -		
Professional Exp	Other Manufacturing Expenses	Total	2,66,68,775.00	3,66,18,656.00
Professional Exp RERA Fee Rent on Machinery Rent on Machinery Rent on Machinery Roward Scommission Site Expenses Rent on Machinery Rent Rent Rent Rent Rent Rent Rent Rent	Contractor Exp		2 94 55 951	2.00.42.020
RERA Fee Rent on Machinery Ren				
Rent on Machinery			-	
Brokers Commission	Rent on Machinery			
Site Expenses 88,74,155 74,88,515 Printing & Stationary 1,46,845.00 48,274.00 Advertisement Expenses - 7,75,000.00 Travelling Exp 8,26,212.00 5,61,826.00 Non refundable payment to landowner 3,13,00,000.00 5 Transportation Exp 9,24,120.00 Power & Fuel Expenses 16,50,320.00 Approval Exp(EXE Officer Nagra Pancahyat) 3,48,000.00 Misc. Expenses 19,13,625.59 16,75,709.00	Brokers Commission		11.05.500	
Printing & Stationary Advertisement Expenses Travelling Exp Stationary Advertisement Expenses Travelling Exp Stationary Advertisement Expenses Travelling Exp Stationary Stationary Advertisement Expenses Stationary Stationary Advertisement Expenses Stationary Stationary Advertisement Expenses Stationary Stationary Stationary Advertisement Expenses Stationary St	Site Expenses			
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Misc. Expenses 19,13,625.59 16,75,709.00 7,62,02,829 4,36,54,160 Other Expenses 1,26,140.00 68,286.82 Electricity & Transformer 6,53,527.00 1,56,626.00 Insurance Legal Expenses 30,000.00 30,000.00 Bank Charges Rent 7,80,000.00 7,05,000.00 Audit 20,000.00 20,000.00 For Audit 20,000.00 20,000.00 Real Green Homes				
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Legal Expenses Bank Charges Rent 7,80,000.00 7,05,000.00 - For Audit 20,000.00 20,000.00 16,09,667.00 Real Green Homes			6,53,527.00	1,56,626.00
Bank Charges Rent Auditor Remuneration For Audit 20,000.00 20,000.00 16,09,667.00 Real Green Homes Real Green Homes			30,000,00	30,000,00
Auditor Remuneration 20,000.00 - For Audit 20,000.00 20,000.00 16,09,667.00 Real Green Homes Put 1	Bank Charges		-	30,000.00
- For Audit 20,000.00 20,000.00 16,09,667.00 9,79,912.82 Real Green Homes Pinky			7,80,000.00	7,05,000.00
16,09,667.00 20,000.00 16,09,667.00 9,79,912.82 Real Green Homes Pvt. Ltd. Real Green Homes Pvt. Ltd. Pinky	- For Audit		20,000,00	20,000,00
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Pinky	* Peal	Green		
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	enered Account	A0277	riayan.	rinky

7 Inventories

13 Earning Per Share

Weighted average number of basic equity shares	43,88,805	28,06,650
outstanding during the year	50,000	50,000
Basic and Diluted EPS Face Value Per Equity Share	87.78 10	56.13 10

14 Related Party Disclosure

A List of Related Parties

Description of relationship

Holding company

B Transaction during the period Nature of Transaction

In terms of our report of even date annexed FOR KUMAR PRAKASH & ASSOCIATES CHARTERED ACCOUNTANTS

MANISH KUMAR PROPRIETOR M NO. 416977

DATED: 28/09/2022

Name of the party

N.A

Holding Company

N.A

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

Real Green Homes Pvt. Ltd.

Anal nayan .

Director

Managing Director

Real Green Homes Pvt. Ltd.

Pinkx Sharmer.

Director

Real Green Homes Private Limited CIN:-U70102BR2015PTC023757 ADD:-SECOND FLOOR, BINDESHWARI PLAZA (ABOVE MEDICANA)

KIDWAIPURI PATNA Patna BR 800001 IN

NOTES ON ACCOUNTS

Note No.- 15

- Previous year figures has been regrouped/re-arranged wherever considered necessary.
- Special information as per Part-II of Schedule-VI of the Companies Act, 1956, are not applicable
 to the company

3 SIGNIFICANT ACCOUNTING POLICIES

- 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 is recognised on Completed Contract method when the risk and reward of the Flats are transferred to the buyer. The expenditure on the same is taken on proportional 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, 2013on prorata basis over useful life of the asset.
 for the period of use.
- vi) All the expenditure incurred on the project till the date of transfer/ Sale recognition is taken as work in progress.
- No Directors meeting Fee has been paid by the company during the year.
- There is no liability outstanding as on 31.03.2022 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 instruction s 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

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

- The Schedules from 1 to 10 constitutes parts of the Balance Sheet.
- 10. Balance Sheet Abstract and Company's Business Profile

Registration Details

Registration No. 023757 State- Bihar

Balance Sheet Date 31.03.2022

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 Total Assets 3,19,464.66 3,19,464.66

Equity & Liabilities
Paid up Capital

Source

Source

Reserve & Surplus

500.00

5,994.34

Non Current Liabilities

Current Liabilities

rent Liabilities Current Liabilities
1,508.33 3,11,461.99 Real

Rassonayan.

Printy Sharma.

Assets

Non Current Assets

2,229.25

Current Assets

3,17,235.41

5,899.06

87.78

Performence Of Company

(Rs. In Thousands)

Turnover

1,78,423.01

Total Expenditure

Profit Before Taxation

1,72,523.95

Profit After Taxation

Earning Per Share (Rs.)

4,388.80

Dividend (%) NIL

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

Prakash & As

Product Description

Construction of Residential & Commercial Complex

FOR KUMAR PRAKASH & ASSOCIATES CHARTERED ACCOUNTANTS

MANISH KUMAR **PROPRIETOR** M NO. 416977

DATED: 28/11/2021

For and on behalf of the Board of Directors of Real Green Homes Pvt. Ltd.

ing Director

Real Green Homes Pvt. Ltd.

Pinky Sharma

Director

REALGREEN HOMES PRIVATE LIMITED ADD:-SECOND FLOOR, BINDESHWARI PLAZA (ABOVE MEDICANA) KIDWAIPURI PATNA Patna BR 800001 IN

Note- 5 Tangible Assets

Particular Rate of		0	Gross Block			Net Block		
Particular	Depreciation	As at 01.04.2021	Addition	Deduction	For the Year	As at 31.3.2022	As at 31.3.2021	
Car	26.00%	1,74,618.73	100	-	45,400.87	1,29,217.86	1,74,618.73	
Furniture & Fixture	13.91%	8,902.69			1,238.36	7,664.33	8,902.69	
Machinery & Equipments	13.91%	4,915.74			683.78	4,231.96	4,915.74	
Motor Car	31.23%	10,45,337.18			3,26,458.80	7,18,878.38	10,45,337.18	
Total		12,33,774.33			3,73,781.81	8,59,992.52	12,33,774.33	



Real Green Homes Pv. Ltd.

Agran Managing Director

Real Green Homes Pvt. Ltd.

Pinky Sharma

Director

REALGREEN HOMES PRIVATE LIMITED ADD:-SECOND FLOOR, BINDESHWARI PLAZA (ABOVE MEDICANA) KIDWAIPURI PATNA Patna BR 800001 IN

As per Income Tax Act

Block	Rate of Depreciation	Balance As at 01.04.2021	Addition upto 30.09.21	Addition after 30.09.21	Deduction	Total	Depreciation For the Year	As at 31.3.2022
Furniture & Fixture	10.00%	13,519.31			-	13,519.31	1,351.93	12,167.37
Car	15.00%	7,128.15		-		7,128.15	1,069,22	6,058.93
Machinery & Equipments	15.00%	2,93,914.32			-	2,93,914.32	44,087,15	2,49,827,17
Car (Innova)	15.00%	15,79,283.85				15,79,283.85	2,36,892.58	13,42,391,27
Total		18,93,845.62				18,93,845.62	2,83,400.88	16,10,444.74

Real Green Homes Pvt. Ltd.

Managing Director

Real Green Homes Pvt. Ltd. Pinky Sharma.

Director