



**KUMAR PRAKASH & ASSOCIATES**  
CHARTERED ACCOUNTANTS

B.13-14, 1st Floor, Twin Tower, South Gandhi Maidan, Patna-800 001  
Mob.: 9661692321, E-mail: auditor.kpa@gmail.com

***Independent Auditor's Report***

To the Members of REAL GREEN HOMES PRIVATE LIMITED

**Report on the Audit of the Standalone Financial Statements**

Opinion

We have audited the financial statements of REAL GREEN HOMES PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2021, and the statement of Profit and Loss 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 Act 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 31st March, 2021 and its profit/loss 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.

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.

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 during the course of our audit or otherwise appears to be materially misstated.



**Real Green Homes Pvt. Ltd.**

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If, based on the work we have performed, 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 Standalone 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 and financial performance 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 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those 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 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



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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

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.
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 and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.



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- 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, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- 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:
- The Company does not have any pending litigations which would impact its financial position.
  - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

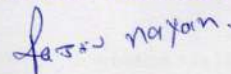
Place:-PATNA  
Date: 28/11/2021  
UDIN: 22416977ACOVQZ1763



For Kumar Prakash & Associates  
Chartered Accountants  
ICAI Firm Reg. No.: 016610C

  
Manish Kumar  
(Partner)  
ICAI Membership No.: -416977

Real Green Homes Pvt. Ltd.



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**We report that the statutory audit of**

Name **REALGREEN HOMES PRIVATE LIMITED**

Address **M-23, ROAD NO. -25, S.K. NAGAR, B.P.S.C. S.O, Phulwari, PATNA, 05-Bihar, 91-India, Pincode - 800001**

PAN **AAHCR2141P**

Aadhaar Number of the assessee, if available

was conducted by **us KUMAR PRAKASH AND ASSOCIATES** in pursuance of the provisions of the **Companies Act, 2013.**

and **We** annex hereto a copy of **our** audit report dated **12-Feb-2022** along with a copy each of

- the audited **profit and loss account** for the period beginning from **01-Apr-2020** to ending on **31-Mar-2021**
  - the audited balance sheet as at **31-Mar-2021**; and
  - documents declared by the said Act to be part of, or annexed to, the **profit and loss account** and balance sheet.
- The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
  - In **our** opinion and to the best of **our** information and according to examination of books of account including other relevant documents and explanations given to **us**, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Records produced for verification of payments through account payee cheque were not sufficient	The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.
2	Records necessary to verify personal nature of expenses not maintained by the assessee.	No relevant records related to personal expenses could be produced
3	Others	Revenue is recognised once the final registry of flat is done. The consumption of material and other mfg expenses are done on basis of estimated cost of construction of the project which is being provided by the assessee.
4	Information regarding demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 was not made available.	No such information furnished by the assessee.
5	Others	Valuation of work in progress has been certified by the director/KMP of the company
6	Others	GST Return not matching with books of accounts.
7	Others	No such details furnished so as to comment on Point No. 17 of Form 3CD furnished by the assessee.

**Accountant Details**

Name **MANISH KUMAR**



**Real Green Homes Pvt. Ltd.**

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Membership Number 416977

FRN (Firm Registration Number) 016610C

Address B-15, FIRST FLOOR, TWIN TOWER, SOUTH GANDHI MAIDAN, B.P.S.C. S.O, Phulwari, PATNA, 05-Bihar, 91-India  
Pincode - 800001

Date of signing Tax Audit Report 15-Feb-2022

Place 27.60.193.252

Date 15-Feb-2022

This form has been digitally signed by having PAN from IP Address 27.60.193.252 on Dsc Sl.No and issuer

Real Green Homes Pvt. Ltd.

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Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added					

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002

(b). If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
1				

11.(a). Whether books of accounts are prescribed under section 44AA, list of books so prescribed ?

Yes

Sl. No.	Books prescribed
1	CASH BOOK, BANK BOOK, JOURNAL, LEDGER, PURCHASE AND SALES REGISTER, STOCK REGISTER

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

☐ Same as 11(a) above

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BANK BOOK, JOURNAL, LEDGER, PURCHASE AND SALES REGISTER, STOCK REGISTER	M-23, Road No. - 25, S.K. Nagar		PATNA	800001	91-India	05-Bihar

(c). List of books of account and nature of relevant documents examined.

☐ Same as 11(b) above

Sl. No.	Books examined
1	CASH BOOK, BANK BOOK, JOURNAL, LEDGER, PURCHASE AND SALES REGISTER, STOCK REGISTER

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Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee	REALGREEN HOMES PRIVATE LIMITED
2. Address of the Assessee	M-23, ROAD NO. -25, S.K. NAGAR, B.P.S.C. S.O, Phulwari, PATNA, 05-Bihar, 91-India, Pincode - 800001
3. Permanent Account Number (PAN)	AAHCR2141P
Aadhaar Number of the assessee, if available	
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same?	Yes

Sl. No.	Type	Registration /Identification Number
1	Goods and Services Tax 05-Bihar	10AAHCR2141P1ZG

5. Status	Company
6. Previous year	01-Apr-2020 to 31-Mar-2021
7. Assessment year	2021-22

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ? No

Section under which option exercised

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change ?





Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in trade (d)
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No records added

16. Amounts not credited to the profit and loss account, being, -

(a). The items falling within the scope of section 28;

Sl.No.	Description	Amount
		₹ 0

(b). the *proforma credits*, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
	No records added	

(c). Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
	No records added	

(d). any other item of income;

Sl. No.	Description	Amount
	No records added	

(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No. of property	Details of property	Address of Property	Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section

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12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

Sl. No.	Section	Amount
No records added		

13.(a). Method of accounting employed in the previous year,

**Mercantile system**

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

**N  
o**

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss ?

Sl. No.	Particulars	Increase in profit	Decrease in profit
		₹ 0	₹ 0

(d). Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

**N  
o**

(e). If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		₹ 0	₹ 0	₹ 0
Total		₹ 0	₹ 0	₹ 0

(f). Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
1	ICDS I-Accounting Policies	As per annexure.

14.(a). Method of valuation of closing stock employed in the previous year

**At Cost**

(b). In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

**N  
o**

Sl. No.	Particulars	Increase in profit	Decrease in profit
No records added			

15. Give the following particulars of the capital asset converted into stock-in-trade



Details of contributions received from employees for various funds as referred to in section 36(1)(va):

No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

#### Capital expenditure

Sl. No.	Particulars	Amount
1		₹ 0

#### Personal expenditure

Sl. No.	Particulars	Amount
No records added		

#### Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

#### Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

#### Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

#### Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl.No.	Particulars	Amount
No records added		

#### Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
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Address Line 1 Address Line 2 City Or Town Or District Zip Code Country State

43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?

1

₹ 0

₹ 0

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV / Actual	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	Furnitures & Fittings @ 10%	10	₹ 15,021	₹ 0	₹ 0	₹ 15,021	₹ 0	₹ 0	₹ 0	₹ 0	₹ 1,502	₹ 13,519
2	Plant and Machinery @ 15%	15	₹ 22,12,149	₹ 0	₹ 0	₹ 22,12,149	₹ 0	₹ 0	₹ 0	₹ 0	₹ 3,31,822	₹ 18,80,327

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
No records added			

20.(a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)].

Sl. No.	Description	Amount
No records added		



No records added

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
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No records added

(b). Amounts inadmissible under section 40(a);

i. as payment to non-resident referred to in sub-clause (i)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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1		₹ 0										
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B. Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
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1		₹ 0											₹ 0
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ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
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		₹ 0										
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B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount of tax deposited out of "Amount of tax deducted"
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0



iii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0										

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sl. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
1		₹ 0											₹ 0	₹ 0

iv. Fringe benefit tax under sub-clause (ic)

₹ 0

v. Wealth tax under sub-clause (iia)

₹ 0

vi. Royalty, license fee, service fee etc. under sub-clause (iib)

₹ 0

vii. Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii)

Sl. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1		₹ 0									

viii. Payment to PF /other fund etc. under sub-clause (iv)

₹ 0

ix. Tax paid by employer for perquisites under sub-clause (v)

₹ 0

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount Remarks inadmissible
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23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
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No records added

24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
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No records added

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of income	Section	Description of Transaction	Computation if any
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No records added

26.i. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
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₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
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₹ 0

B. was incurred in the previous year and was

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No records added

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. Please furnish the details ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Yes

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
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No records added

(e). Provision for payment of gratuity not allowable under section 40A(7):

₹ 0

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9):

₹ 0

(g). Particulars of any liability of a contingent nature:

Sl. No.	Nature of Liability	Amount
1		₹ 0

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income:

Sl. No.	Particulars	Amount
	No records added	

(i). Amount inadmissible under the proviso to section 36(1)(iii).

₹ 0

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

₹ 0



a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	GST PAYABLE	₹ 4,83,260
2	Sec 43B(a)- tax,duty,cess,fee etc	TDS Payable	₹ 57,600

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax,goods & services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profit and loss account ?

N  
o

27.a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

N  
o

CENVAT /ITC

Amount Treatment in Profit & Loss/Accounts

No records added

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount Prior period to which it relates (Year in yyyy-yy format)
		No records added	

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(vii) ?

N  
o

Please furnish the details of the same

Dr. J. N. Nayan



Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
---------	---	---------------------------------	---	---	--------------------	------------------------	------------------------------	---------------------------------

No records added

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(vib) ?

N  
o

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
---------	---	---------------------------------	---	----------------------	----------------------------------	---------------------------------

No records added

A.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

N  
o

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
---------	------------------	--------

No records added

B.a. Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

N  
o

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
---------	------------------	--------

No records added

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

N  
o



Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
---------	---------------------------------	------------------------------------	--	---	---	--	--	---	--

No records added

b. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
---------	--	---	---	--	---	---	--

No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
---------	-------------------	----------------------	--	---	-----------------------	-------------------	-----------------

No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

*Latika Nandan*



No. the person from whom amount borrowed or repaid on hundi	the person, if available	Number of the person, if available	Line 1	Line 2	Town or District / Pin Code	Code	Amount borrowed	Amount repaid	Date of borrowing	Date of repayment
1							₹ 0	₹ 0	₹ 0	

A.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year?

N  
o

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made?	Amount of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE?	Whether the excess money has been repatriated within the prescribed time?	The amount of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
			No records added			

B.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B?

N  
o

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)	Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
			Assessment Year	Amount	Assessment Year	Amount
1	₹ 0	₹ 0	₹ 0	₹ 0		₹ 0

C.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This clause is kept in abeyance till 31st March, 2022)?

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
	No records added	

31.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-



Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
---------	-------------------	----------------------	--	---	-------------------

No records added

- b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft, or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
---------	-------------------	----------------------	--	---	-----------------------	-------------------	-----------------

No records added

- b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
---------	-------------------	----------------------	--	---	-------------------

No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

- c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:-

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
---------	-------------------	----------------------	--	---	---------------------	--	--	--

No records added

- d. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-

faru nayan .



Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

e. Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

Note: Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

32.a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

1. Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)	Remarks
					Amount Order U/s & Date	
		₹ 0	₹ 0	₹ 0	₹ 0	

Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?

Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?

No

Please furnish the details of the same.

₹ 0

Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?

No



Please furnish the details of the same.

e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.

Please furnish the details of the same.

33. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

No

Sl. No. Section under which deduction is claimed

Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.

No records added

34.(a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ?

Yes

Sl. No.	Tax deduction and collection Account Number (TAN) (1)	Section (2)	Nature of payment (3)	Total amount of payment or receipt of the nature specified in column (3) (4)	Total amount on which tax was required to be deducted or collected out of (4) (5)	Total amount on which tax was deducted or collected at specified rate out of (5) (6)	Amount of tax deducted or collected out of (6) (7)	Total amount on which tax was deducted or collected at less than specified rate out of (7) (8)	Amount of tax deducted or collected on (8) (9)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8) (10)
1	PTNR03560E	194C	Payments to contractors	₹ 3,24,98,636	₹ 2,81,72,000	₹ 2,81,72,000	₹ 2,81,720	₹ 0	₹ 0	₹ 0
2	PTNR03560E	194H	Commission or brokerage	₹ 26,85,000	₹ 26,85,000	₹ 26,85,000	₹ 1,34,250	₹ 0	₹ 0	₹ 0
3	PTNR03560E	194-IB	Payment of rent by certain individuals or Hindu undivided family	₹ 7,05,000	₹ 4,05,000	₹ 4,05,000	₹ 40,500	₹ 0	₹ 0	₹ 0
4	PTNR03560E	194J	Fees for professional or technical services	₹ 4,00,000	₹ 4,00,000	₹ 4,00,000	₹ 40,000	₹ 0	₹ 0	₹ 0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Harsh Nayyar

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/ transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	PTNR03560E	26Q	31-Mar-2021	30-Jan-2021	Yes	
2	PTNR03560E	26Q	31-Mar-2021	30-Jan-2021	Yes	
3	PTNR03560E	26Q	31-Jan-2021	30-Jan-2021	Yes	
4	PTNR03560E	26Q	15-Jul-2021	20-Jul-2021	Yes	

(c). Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7) ?

Yes

Please furnish:

Sl. No.	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
(1)		(2)	(3)
			Amount Date of payment
1	PTNR03560E	₹ 410	₹ 410 23-Jun-2020
2	PTNR03560E	₹ 1,850	₹ 1,850 08-Aug-2020
3	PTNR03560E	₹ 1,356	₹ 1,356 29-Sep-2020
4	PTNR03560E	₹ 2,475	₹ 2,475 31-Oct-2020
5	PTNR03560E	₹ 1,640	₹ 1,640 28-Nov-2020
6	PTNR03560E	₹ 1,095	₹ 1,095 21-Dec-2020
7	PTNR03560E	₹ 1,570	₹ 1,570 25-Jan-2021
8	PTNR03560E	₹ 960	₹ 960 14-Feb-2021
9	PTNR03560E	₹ 2,120	₹ 2,120 14-Mar-2021
10	PTNR03560E	₹ 1,200	₹ 1,200 20-Jul-2021

35.(a). In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
1			0	0	0	0	0



39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%
(a)	Total turnover of the assessee	98436823		6160000	
(b)	Gross profit / Turnover	98436823		6160000	
(c)	Net profit / Turnover	3925725	3.99	-599292	-9.73
(d)	Stock-in-Trade / Turnover	98436823		6160000	
(e)	Material consumed / Finished goods produced				

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No. 61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income tax Department	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/furnished transactions which are required to be reported ?	Please furnish list of the details/transactions which are not reported.
	Reporting Entity Identification Number					
No records added						

farunaxan.



(b). In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36.(a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2 ?

N  
o

Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
---------	-----------------	-----------------

No records added

37. Whether any cost audit was carried out ?

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.

38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.



43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

N  
o

b. Please furnish the following details:

Date of furnishing of report

c. Please enter expected date of furnishing the report

44. Break-up of total expenditure of entities registered or not registered under the GST: (This Clause is kept in abeyance till 31st March, 2022)

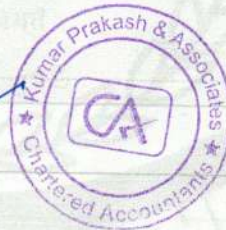
Sl. No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0	₹ 0

#### Accountant Details

#### Accountant Details

Name	MANISH KUMAR
Membership Number	416977
FRN (Firm Registration Number)	016610C
Address	B-15, FIRST FLOOR, TWIN TOWER, SOUTH GANDHI MAIDAN, B.P.S.C. S.O. Phulwari, PATNA, 05-Bihar, 91-India, Pincode - 800001
Place	27.60.193.252
Date	15-Feb-2022

*Quil*



#### Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value (1)	Adjustments on Account of			Total Value of Purchases (B) (1+2+3+4)
					CENVAT (2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Furnitures & Fittings @ 10%								
No records added								







**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, 2021**

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	5,00,000.00	5,00,000.00
(b) Reserves and Surplus	2	16,05,536.23	(12,01,113.59)
(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	1,04,08,333.00	1,04,08,333.00
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long term provisions		-	-
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings		9,64,626.00	12,12,653.00
(b) Trade payables		39,31,137.55	86,85,674.11
(c) Other current liabilities		30,86,60,283.82	23,83,07,672.82
(d) Short-term provisions		9,67,277.45	-
<b>Total</b>		<b>32,70,37,194.05</b>	<b>25,79,13,219.34</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
(a) Tangible Assets	5	12,33,774.33	17,72,070.64
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		1,71,618.54	1,18,325.85
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
<b>(2) Current assets</b>			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables	7	27,61,74,224.66	21,04,30,761.00
(d) Cash and cash equivalents	8	4,34,16,336.52	4,55,92,061.85
(e) Short-term loans and advances		-	-
(f) Other current assets	9	60,41,240.00	-
<b>Total</b>		<b>32,70,37,194.05</b>	<b>25,79,13,219.34</b>

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**FOR KUMAR PRAKASH & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**MANISH KUMAR**  
**PROPRIETOR**  
**M NO. 416977**  
**DATED : 28/11/2021**  
**PLACE: PATNA**

UDIN:-22416977AC00021763



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

*Sanjay nayan*

**Director**

**MD**



**ADD:-SECOND FLOOR, BINDESHWARI PLAZA (ABOVE MEDICANA)**

**KIDWAIPURI PATNA Patna BR 800001 IN**

**Profit and Loss statement for the year ended 31st March, 2021**

Particulars	Note No	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. Revenue from operations		9,84,36,823.00	61,60,000.00
II. Other Income		1,158.00	-
<b>III. Total Revenue (I + II)</b>		<b>9,84,37,981.00</b>	<b>61,60,000.00</b>
<b>IV. Expenses:</b>			
Cost of materials consumed	9 & 11	12,22,14,721.66	11,45,73,387.00
Purchase of Stock-in-Trade		-	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		(6,57,43,463.66)	(15,44,04,119.00)
Employee benefit expense	10	3,66,18,656.00	4,53,74,732.00
Financial costs		1,09,105.00	1,10,263.00
Depreciation and amortization expense		5,38,296.31	7,51,314.04
Other expenses	12	9,79,912.82	3,53,715.00
<b>IV. Total Expenses</b>		<b>9,47,17,228.13</b>	<b>67,59,292.04</b>
V. Profit before exceptional and extraordinary items and tax	(III - IV)	37,20,752.87	(5,99,292.04)
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax	(V - VI)	37,20,752.87	(5,99,292.04)
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		<b>37,20,752.87</b>	<b>(5,99,292.04)</b>
X. Tax expense:			
(1) Current tax		9,67,395.75	-
(2) Deferred tax		(53,292.69)	(93,409.12)
XI. Profit(Loss) from the period from continuing operations	(VII-VIII)	28,06,649.82	(5,05,882.92)
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		<b>28,06,649.82</b>	<b>(5,05,882.92)</b>
XVI. Earning per equity share:			
(1) Basic		56.13	(10.12)
(2) Diluted		56.13	(10.12)

**Significant Accounting Policies**

**Notes to Financial Statements**

Notes to accounts form an integral part of the accounts.

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In terms of our report of even date annexed

**FOR KUMAR PRAKASH & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

**MANISH KUMAR**

**PROPRIETOR**

**M NO. 416977**

**DATED : 28/11/2021**

**PLACE: PATNA**

UDIN: - 22416977-ACOVQZ1763



For and on behalf of the Board of Directors of

**Real Green Homes Private Limited.**

*Real Green Homes Private Limited.*

*Manish Kumar*  
Director **MD**



Notes on Financial Statements for the year 31st March, 2021

S.n	Amount	Amount
o Particulars	As at 31-03-2021	As at 31-03-2020
1 Share Capital		
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;

1A		
Equity shares at the beginning of the year	50,000.00	50,000.00
Add: Shares Issued during the year	-	-
Equity shares at the end of the year	<u>50,000.00</u>	<u>50,000.00</u>

1B Details of shareholders holding 5% or more sharecapital

Rajiv Nayan	50%	50%
Pinky Sharma	50%	50%

2 Reserves and Surplus

Profit and Loss Account

Opening Balance ( as per last year balance sheet)	-12,01,113.59	-6,95,230.67
Add/Less: Current year changes	28,06,649.82	-5,05,882.92
Balance at the year end	<u>16,05,536.23</u>	<u>-12,01,113.59</u>

3 Long Term Borrowings

Bank Loans		
Deffered Payment Liabilities		
Deposits		
Loans & Advances from Related Parties		
Long Term Maturities of Finance Lease Obligations	1,04,08,333.00	1,04,08,333.00
	<u>1,04,08,333.00</u>	<u>1,04,08,333.00</u>

4 Other Current Liabilities

Audit Fee Payable	20,000.00	20,000.00
GST Payable	4,83,260.00	2,62,838.00
Expenses Payable	5,02,503.00	4,48,273.00
Tds Payable	57,600.00	49,150.00
Advance from Customer	30,75,96,920.82	23,75,27,411.82
	<u>30,86,60,283.82</u>	<u>23,83,07,672.82</u>

6 Short Term Provisions

Provision for Employees Benefit	9,67,277.45	-
Provision for Tax	<u>9,67,277.45</u>	<u>-</u>



Real Green Homes Pvt. Ltd.

Rajiv Nayan

M/D

Work-in Progress	27,61,74,224.66	21,04,30,761.00
Finished goods		
	<u>27,61,74,224.66</u>	<u>21,04,30,761.00</u>

## 8 Cash and Cash Equivalents

### (i) Cash and cash equivalents

#### (a) Balances with banks;

Kotak Bank

#### (b) Cash on hand;

### Total

4,27,90,610.96	4,47,90,913.60
6,25,725.56	8,01,148.25
<u>4,34,16,336.52</u>	<u>4,55,92,061.85</u>

## 9 Cost of Material Consumed

Stamp Duty for Development Agreement

TDS Receivable

TCS Receivable

### Total

1,00,00,000.00	
1,35,410.00	6,78,78,115.00
8,762.00	
<u>1,01,44,172.00</u>	<u>6,78,78,115.00</u>

## 9 Cost of Material Consumed

Land Cost

Material Work-in-Progress

### Total

7,85,60,561.66	6,78,78,115.00
<u>7,85,60,561.66</u>	<u>6,78,78,115.00</u>

## 10 Employee Benefit Expenses

Salary/Labour Payment

Staff welfare Exp

### Total

3,66,18,656.00	4,53,74,732.00
<u>3,66,18,656.00</u>	<u>4,53,74,732.00</u>

## 11 Other Manufacturing Expenses

Contractor Exp

Engineer Expenses

RERA Fee

Rent on Machinery

Brokers Commission

Site Expenses

Printing & Stationary

Advertisement Expenses

Travelling Exp

Map Approval Expenses

Business Promotion

Misc. Expenses

2,98,13,636	3,56,68,150
4,00,000	5,00,000
18,200	47,400
1,88,000	1,26,000
26,85,000	10,50,000
74,88,515	68,75,163
48,274.00	25,000.00
7,75,000.00	4,50,000.00
5,61,826.00	3,41,156.00
-	-
-	1,86,215.00
16,75,709.00	14,26,188.00
<u>4,38,54,160</u>	<u>4,66,95,272</u>

## 12 Other Expenses

Telephone Expenses

Electricity Exps

Insurance

Legal Expenses

Bank Charges

Rent

Auditor Remuneration

- For Audit

68,286.82	22,286.00
1,56,626.00	46,156.00
-	61,273.00
30,000.00	24,000.00
-	-
7,05,000.00	1,80,000.00
20,000.00	20,000.00
<u>9,79,912.82</u>	<u>3,53,715.00</u>



Real Green Homes Pvt. Ltd.

Sanjay MD



Net Profit after Tax	28,06,650	-5,05,883
Weighted average number of basic equity shares outstanding during the year	50,000	50,000
Basic and Diluted EPS	56.13	-10.12
Face Value Per Equity Share	10	10

#### 14 Related Party Disclosure

##### A List of Related Parties Description of relationship

Name of the party

Holding company

N.A

##### B Transaction during the period Nature of Transaction

Holding Company

N.A

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

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

MANISH KUMAR  
PROPRIETOR  
M NO. 416977  
DATED : 28/11/2021

*Manish Kumar*



*Ravi Nayan*

Director

*MD*

**ADD:-SECOND FLOOR, BINDESHWARI PLAZA (ABOVE MEDICANA)**

KIDWAIPURI PATNA Patna BR 800001 IN

**NOTES ON ACCOUNTS****Note No.- 15**

1. 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 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, 2013 on 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.
4. No Directors meeting Fee has been paid by the company during the year.
5. There is no liability outstanding as on 31.03.2021 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 Guarantee NIL

8

**CURRENT YEAR PREVIOUS YEAR**

Expenditure in Foreign Currency	NIL	N.A
FOB value of Export	NIL	N.A
CFR Value of Import	NIL	N.A

9. 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 31.03.2021

**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	3,27,037.19	Total Assets	3,27,037.19
<b>Equity &amp; Liabilities</b>		<b>Reserve &amp; Surplus</b>	
Paid up Capital	500.00		1,605.54
Non Current Liabilities	10,408.33	<b>Current Liabilities</b>	3,14,523.32

Real Green Homes Pvt. Ltd.

for MD





Non Current Assets

1,405.39

Current Assets

3,25,631.80

Performance Of Company

(Rs. In Thousands)

Turnover

98,437.98

Total Expenditure

94,717.23

Profit Before Taxation

3,720.75

Profit After Taxation

2,806.65

Earning Per Share (Rs.)

56.13

Dividend (%)

NIL.

Generic Names Of the Principal Product/Service Of the Company

(As per monetary terms)

ITEM CODE (ITC CODE)

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 Private Limited.**

*Manish Kumar*  
**Director** MD,

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

**Note- 5      Tangible Assets**

Particular	Rate of Depreciation	Gross Block			For the Year	Net Block	
		As at 01.04.2020	Addition	Deduction		As at 31.3.2021	As at 31.3.2020
Car	26.00%	2,35,971.26	-	-	61,352.53	1,74,618.73	2,35,971.26
Furniture & Fixture	13.91%	10,341.15	-	-	1,438.45	8,902.69	10,341.15
Machinery & Equipments	13.91%	5,710.00	-	-	794.26	4,915.74	5,710.00
Motor Car	31.23%	15,20,048.24	-	-	4,74,711.07	10,45,337.18	15,20,048.24
<b>Total</b>		<b>17,72,070.64</b>	<b>-</b>	<b>-</b>	<b>5,38,296.31</b>	<b>12,33,774.33</b>	<b>17,72,070.64</b>

Real Green Homes Pvt. Ltd.

Rajiv nayan .

MD





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

As per Income Tax Act

Block	Rate of Depreciation	Balance As at 01.04.2020	Addition upto 30.09.20	Addition after 30.09.20	Deduction	Total	Depreciation For the Year	As at 31.3.2021
Furniture & Fixture	10.00%	15,021.45	-	-	-	15,021.45	1,502.15	13,519.31
Car	15.00%	8,386.06	-	-	-	8,386.06	1,257.91	7,128.15
Machinery & Equipments	15.00%	3,45,781.55	-	-	-	3,45,781.55	51,867.23	2,93,914.32
Car (Renova)	15.00%	18,57,951.00	-	-	-	18,57,951.00	2,78,697.15	15,79,253.85
<b>Total</b>		<b>22,27,170.06</b>	-	-	-	<b>22,27,170.06</b>	<b>3,33,324.44</b>	<b>18,93,845.62</b>



Real Green Homes Pvt. Ltd.

*Harinayan*

MD

# **REALGREEN HOMES PRIVATE LIMITED**

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

## **DIRECTORS REPORT FOR THE FINANCIAL YEAR 2020-21**

To,  
The Members,

Your directors have pleasure in presenting their Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the year ended 31st March, 2021.

### **Financial Highlights**

During the year under review, the company has been able to make a satisfactory performance; a brief break up of the same is given as under:

(Rupees in Lakhs)

Particulars	Year ended 31 <sup>st</sup> March 2021	Year ended 31 <sup>st</sup> March 2020
Turnover	9,84,36,823.00	61,60,000
Profit before finance charges, Tax, Depreciation/Amortization	43,68,154.18	2,62,285.00
Less: finance Charges	1,09,105	1,10,263.00
Profit before Tax, Depreciation/Amortization	42,59,049.18	1,52,022.00
Less: Depreciation	5,38,296.31	7,51,314.04
Net Profit before Taxation	37,20,752.87	(5,99,292.04)
Provision for Taxation	9,14,103.05	(93,409.12)
Profit/(Loss) after tax	28,06,649.82	(5,05,882.92)
Provision for proposed dividend	-	-
Dividend Tax	-	-
Transfer to General Reserves	-	-

### **State of Company's Affairs and Future Outlook**

The company is at present engaged in Real Estate activities.

During the year, total revenues on a standalone basis was Rs. 9,84,36,823.00 during the F.Y. 2020-21

The company's operation has resulted in Profit of Rs 28,06,649.82/- after tax for F.Y- 2019-20 compared to Loss of Rs 5,05,882.92/

### **Change in nature of business, if any**

There is no change of business.

### **Dividend**

However with the view to conserve the resources of company the directors are not recommending any dividend.

### **Amounts Transferred to Reserves**

The Board of the company has decided to transfer the Net Loss after tax to Reserve and Surplus Account of the Company.

### **Changes in Share Capital, if any**

There is no change of in the Share Capital of the Company.

### **Disclosure regarding Issue of Equity Shares with Differential Rights**

No Such Case.

### **Disclosure regarding issue of Employee Stock Options**

No Such Case.

Real Green Homes Pvt. Ltd.  
Ajay. nayan

MO



There is no case of voluntary revision of Financial Statements or Board's Report in respect of any of the 3 preceding financial years' of the Company.

#### **Statement in Respect of Adequacy of Internal Financial Control with Reference to the Financial Statements**

The Company's internal financial control systems are commensurate with its size and the nature of its operations. These have been designed to provide reasonable assurance with regard to recording and providing reliable financial and operational information, complying with applicable statutes, safeguarding assets from unauthorised use, executing transactions with proper authorisation and ensuring compliance of corporate policies.

#### **Deposits**

The company has not accepted any deposits during the financial year 2018-19.

#### **Receipt of any commission by MD / WTD from a Company or for receipt of commission / remuneration from it Holding or subsidiary**

The Directors of the Company has not been remunerated any sum during the financial year 2020-21.

#### **Declaration by Independent Director**

Not Applicable

#### **Re-appointment of Independent Auditor**

**M/s KUMAR PRAKASH & ASSOCIATES, Chartered Accountants** (ICAI Firm Registration No-016610C), who are the statutory auditors of the Company hold office until the conclusion of ensuing Annual General Meeting. It is proposed to re-appoint them to examine and audit the accounts of the Company for F.Y 2021-2022 and to hold office from the conclusion of ensuing AGM, till the conclusion of next AGM's subject to ratification every year. M/s KUMAR PRAKASH & ASSOCIATES has under section 139(1) of the Companies Act, 2013 and Rules framed there under have furnished certificate of their eligibility for the re-appointment.

#### **Secretarial Audit Report**

Not Applicable

#### **Corporate Social Responsibility (CSR) Policy**

Not Applicable

#### **Audit Committee**

Not Applicable

#### **Statement Indicating the Manner in which Formal Annual Evaluation has been made by the Board of its own Performance, its Directors, and that of its Committees**

Not Applicable

#### **Nomination & Remuneration Committee Policy**

Not Applicable

#### **Disclosure on Establishment of a Vigil Mechanism**

Not Applicable

#### **Corporate Governance**

Not Applicable

Real Green Homes Pvt. Ltd.

*farru nayan.*

MD



**Extract of Annual Return**

The extract of Annual Return, in format MGT -9, for the Financial Year 2020-21 has been enclosed with this report.

**Number of Board Meetings**

During the Financial Year 2020-2021, four meetings of the Board of Directors of the company were held i.e. , 19.07.2020, 27.09.2020, 03.12.2020, and 27.03.2021.

**Particulars of Loan, Guarantees and Investments under Section 196**

The company has not granted any loans, guarantees or made any investments during the financial year which are specified under Sec 196 of Companies Act, 2013.

**Particulars of Contracts or Arrangements with Related Parties**

The Company has not entered into any contracts or arrangements with related parties referred to in Section 198(1) of the Companies Act 2013 for the Financial Year 2020-21.

**Explanation to Auditor's Remarks**

The observation made by the Auditors are self – explanatory and do not require further clarification.

**Material Changes Affecting the Financial Position of the Company**

There is no any material changes / events occurring after balance sheet date till the date of the report to be stated.

**Conservation of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo**

The Directors state that the disclosures of particulars regarding energy conservation, technology absorption and foreign exchange earning out go as prescribed under sub-section(3)(m) of Section 134 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014 are at present not applicable to the Company.

**Details of Subsidiary, Joint Venture or Associates**

No Such Case

**Risk Management Policy**

*The Board has its opinion that there are no risk factors which threaten the existence of the Company.*

**Details of Directors and Key Managerial Personnel**

The Board of the Company comprises of two directors:-

1. RAJIV NAYAN
2. PINKY SHARMA

There has been no change in the composition of Board of Directors during the year.

**Details of significant & material orders passed by the regulators or courts or tribunal**

There is no such case of the order passed by the authorities which impacts the going concern status and company's operations in future.

Real Green Homes Pvt. Ltd.

Rajiv Nayan

MD



**Managerial remuneration**

Statistical Disclosures pursuant to Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, not applicable to the Company.

**Disclosures under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013**

The number of cases filed, if any, during the Financial Year and their disposal under the Act – No such case

**Fraud Reporting (Required by Companies Amendment Bill, 2014)**

Details regarding fraud which have been reported to the Audit Committee / Board but not to CG have to be disclosed. – No Such Case

**Statutory Auditors**

The existing Statutory Auditor of the company is/are eligible for re-appointment.

**Cost Auditors**

Not Applicable

**Management Discussion and Analysis Report**

Not Applicable.

**Directors Responsibility Statement**

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

- a) in the preparation of the annual accounts for the financial year ended 31st March, 2021, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the directors had 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 31st March, 2021 and of the loss of the Company for that period;
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis;
- e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively
- f) 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.

**Acknowledgment**

The Directors express their sincere appreciation to the valued shareholders, bankers and clients for their support

Place Patna

Date 28 November 2021

For and on behalf of the Board of Directors

Real Green Homes Pvt. Ltd.

*Rajiv Nayan*

Rajiv Nayan  
DIN – 07076803

MD

Real Green Homes Pvt. Ltd.

*Pinky Sharma*

Pinky Sharma  
DIN – 07076840

MD

Encl: MGT -9