

AKSHAYA GREEN HOMES PRIVATE LIMITED

Regd. Office: - 1, GROUND FLOOR SAHODRA APARTMENT, CHIRAGORA DHANBAD Dhanbad JH 826001 IN

CIN:- U70102JH2011PTC015110

Mail Id:-sushant.kumar8181@gmail.com

M.NO:-9835739996

Directors' Report

To

The Members,

Your Directors have pleasure in submitting their Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2022.

FINANCIAL RESULTS

(All figures in INR otherwise stated)

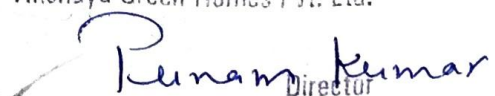
Particulars	Year Ending March,	Year Ending March,
	2022	2021
	Amt. in (Rs)	Amt. in (Rs)
Revenue from operations	00.00	00.00
Other Income	00.00	00.00
Total Income	00.00	00.00
Less: Expenditure	178341.00	386176.00
Profit before Interest, depreciation & Tax	(178341.00)	(386176.00)
Less: Interest	44261.00	23374.00
Less: Depreciation & Amortization Cost	226449.00	324235.00
Profit before Tax	(449051.00)	(733785.00)
Less: Tax Expense	(9314.00)	(24823.00)
Profit after Tax	(439737.00)	(708962.00)
Add: Profit Brought Forward	-	-
Less: Prior year Tax liability	-	-
Add: Prior year adjustments	-	-
Amount available for Appropriation	(439737.00)	(708962.00)
Less: Miscellaneous expenditure & losses	-	-
Balance available for Appropriation	(439737.00)	(708962.00)

Akshaya Green Homes Pvt. Ltd.



Managing Director

Akshaya Green Homes Pvt. Ltd.



Director

DIVIDEND

The Board has proposed not to declare any dividend to enhance the working capital base of the Company for the year under review.

AMOUNT TRANSFERRED TO RESERVES

The company has transferred net loss amounting Rs. (439737.00) to Reserve Account for the current period.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

During the period under audit, on basis Company has made a loss of before Tax Rs. (449051.00) before making a provision for taxes. Provision for taxes is (9314.00) for the current year, thus a net debit balance of Rs. (439737.00) has been transferred to Reserves & Surplus A/c for the current period and thus a credit amount of Rs. 11898.00 has been carried over to the balance sheet.

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE ENDS OF THE FINANCIAL YEAR TO WHICH THESE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relate and on the date of this report.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

Company has taken several steps to conserve energy through its initiatives. The information of Conservation of Energy as required under Section 134(3)(m) of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 is not applicable to the business segments in which Company operates.

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company has not developed adequate Risk Management Policy as the elements of risk threatening your Company's existence are minimal.

Akshaya Green Homes Pvt. Ltd.
S.H.K.
Managing Director

Akshaya Green Homes Pvt. Ltd.
Rumam Kumar
Director

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There were no contracts and arrangements made with related parties during the year under audit. So, no disclosure is required under section 188 of the Companies Act, 2013.

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

ANNUAL RETURN

The extract of the Annual Return of your Company as on March 31, 2022 as provided under sub-section (3) of Section 92 in the Form MGT-9 is enclosed as a part of the Directors' Report as Annexure I.

NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The following Meetings of the Board of Directors were held during the Financial Year 2021-22:

SN	Date of Meeting	Board Strength	No. of Directors Present
1	15.04.2021	2	2
2	26.06.2021	2	2
3	30.11.2021	2	2
4	28.01.2022	2	2

Akshaya Green Homes Pvt. Ltd.
S.H.K.
Managing Director

Akshaya Green Homes Pvt. Ltd.
Rumam Kumar
Director

PRESENCE/ATTENDANCE OF DIRECTORS IN THE MEETINGS

SN	Name of Director	Board Meeting		%	Committee Meeting		%	AGM
		No of Meeting held	No of Meeting attended		No of Meeting held	No of Meeting attended		
1	PUNAM KUMAR	5	5	100.00	-	-	-	YES
2	SUSHANT KUMAR	5	5	100.00	-	-	-	YES

DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement—

- (a) In the preparation of the annual accounts, 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 at the end of the financial year and of the profit and 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 this Act 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; and
- (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.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company has no subsidiaries, joint ventures and associate company.

DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

DIRECTORS

There is no change of any directors during the year under review.

DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

Ashaya Green Homes PVT. Ltd.
S. H. K. Managing Director

Ashaya Green Homes PVT. Ltd.
Punam Kumar Director

STATUTORY AUDITORS

M/s D N DOKANIA & ASSOCIATES, Chartered Accountants, Dhanbad, having Firm Registration No.-050042C, has been appointed as statutory auditors of the company at the Annual General Meeting held on 30th September, 2019 for a period of 5 years from 2019-20 until the conclusion of 6th Annual General Meeting held in 2023-24. They have furnished a certificate confirming the eligibility under section 141 of the Companies Act, 2013 and Rules made thereunder.

The Board has duly reviewed the Statutory Auditor's Report on the Accounts. The observation and comments, appearing in the Auditor's Report are self-explanatory and do not call for any further explanation/clarification by the Board of Directors as provided under section 134 of the Act.

DETAILS OF SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS, TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE

As per provisions of Section 134(3) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2013 no such order has been received to the Company.

DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has maintained adequate internal financial control measures.

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

SHARES

- a. The Company has not bought back any of its securities during the year under review.
- b. The Company has not issued any Sweat Equity Shares during the year under review.
- c. No Bonus Shares were issued during the year under review.
- d. The Company has not issued Equity Shares during the year.
- e. The Company has not made any transfer of shares during the year under review.

EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees.

Ashaya Green Homes PVT. Ltd.
S. H. K. Managing Director

Ashaya Green Homes PVT. Ltd.
Punam Kumar Director

DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE 2016

During the year under review, there were no applications made or proceedings pending in the name of the company under the Insolvency Bankruptcy Code, 2016.

DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTION

During the year under review, there has been no one time settlement of Loans taken from Banks and Financial Institutions.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Your Company has always believed in providing a safe and harassment free workplace for every individual working in the Company's premises through various interventions and practices. The Company always endeavors to create and provide an environment that is free from discrimination and harassment including sexual harassment.

The Company does not have a formal Anti Sexual Harassment policy in place but has taken adequate measures including checks and corrections in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary and trainees) are covered under the policy.

The following is a summary of sexual harassment complaints received and disposed off during the current financial year:-

- No. of Complaints received : NIL
- No. of Complaints disposed off : NIL

Akshaya Green Homes Pvt. Ltd.
S. L. Venkatesh
Managing Director

Akshaya Green Homes Pvt. Ltd.
Punam Kumar
Director

ACKNOWLEDGEMENT

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Company during the year under review. Your Directors also acknowledge gratefully the shareholders for their support and confidence reposed on your Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

AKSHAYA GREEN HOMES PRIVATE LIMITED

Date: 05.09.2022

Place: Dhanbad

Akshaya Green Homes Pvt. Ltd
S. L. Venkatesh
Managing Director

SUSHANT KUMAR
DIN : 03614665
(DIRECTOR)

PUNAM KUMAR
DIN : 08436066
(DIRECTOR)

Punam Kumar
Director

Form No. MGT-9
EXTRACT OF ANNUAL RETURN
 As on the financial year ended on 31/03/2022
 [Pursuant to Section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS :

- i) CIN : U70102JH2011PTC015110
- ii) Registration Date : 04/10/2011
- iii) Name of the Company : AKSHAYA GREEN HOMES PRIVATE LIMITED
- iv) Category / Sub-Category of the Company : Private company Limited by shares
Company having share capital
- v) Address of the Registered office and contact details : 1, GROUND FLOOR, SAHODRA APARTMENT, CHIRAGORA, Dhanbad - 826001 Jharkhand
Telephone : 9835739996
Fax Number :
Email : sushant.kumar8181@gmail.com
- vi) Whether listed company : No
- vii) Name, Address and Contact details of Registrar and Transfer Agent, if any

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY :

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Sl. No.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
1			NIL

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES :

S.NO	NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/ SUBSIDIARY/	% of shares held	Applicable Section

Sushant Kumar
 Designating Director

Raman Kumar

Form No. MGT-9
EXTRACT OF ANNUAL RETURN
 As on the financial year ended on 31/03/2022
 [Pursuant to Section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS :

i) CIN	U70102JH2011PTC015110
ii) Registration Date	04/10/2011
iii) Name of the Company	AKSHAYA GREEN HOMES PRIVATE LIMITED
iv) Category / Sub-Category of the Company	Private company Limited by shares Company having share capital
Address of the Registered office and contact details	1, GROUND FLOOR, SAHODRA APARTMENT, CHIRAGOKHA, Dhanbad - 826001, Jharkhand Telephone : 9835739986 Fax Number : Email : sushant.kumar@st@gmail.com

Company

No

Contact details of Registrar and Transfer Agent, if any

ACTIVITIES OF THE COMPANY :

During 10 % or more of the total turnover of the company shall be stated:-

Description of main products / services	NIC Code of the Product/Service	% of total turnover of the company
		Nil

SHARES OF HOLDING SUBSIDIARY AND ASSOCIATE COMPANIES :

NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING SUBSIDIARY	% of shares held	Applicable Section

S. M. Singh

S. M. Singh

			ASSOCIATE		
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IV

SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity) :

i Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/HUF	20000		20000	100.00	20000		20000	100.00	0.00
b) Central Govt									
c) State Govt (s)									
d) Bodies Corp.									
e) Banks / FI									
f) Any Other....									
Sub-total (A) (1):-	20000		20000	100.00	20000		20000	100.00	0.00
(2) Foreign									
a) NRIs - Individuals									
b) Other - Individuals									
c) Bodies Corp.									
d) Banks / FI									
e) Any Other....									
Sub-total (A) (2):-									
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	20000		20000	100.00	20000		20000	100.00	0.00
B. Public Shareholding									
1. Institutions									
a) Mutual Funds									
b) Banks / FI									

Akshaya Green Homes Pvt. Ltd.

Akshaya Green Homes Pvt. Ltd.

Director

c) Central Govt									
d) State Govt(s)									
e) Venture Capital Funds									
f) Insurance Companies									
g) FIs									
h) Foreign Venture Capital Funds									
i) Others (specify)									
Sub-total (B)(1):-									
2. Non-Institutions									
a) Bodies Corp.									
i) Indian									
ii) Overseas									
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh									
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh									
c) Others (specify)									
Sub-total (B)(2):-									
Total Public Shareholding (B)=(B)(1)+(B)(2)							0		
C. Shares held by Custodian for GDRs & ADRs									
Grand Total (A+B+C)	20000		20000	100.00	20000		20000	100.00	0.00

(ii) Shareholding of Promoters

Akshaya Green Homes Pvt. Ltd.

Akshaya Green Homes Pvt. Ltd.

Managing Director

Director

SI No.	Shareholder's Name	Shareholding at the beginning of the year			Share holding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	SUSHANT KUMAR	10000	50%		10000	50%		
2	PUNAM KUMAR	10000	50%		10000	50%		

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

SI. No.	Name	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

SI. No.	Name	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
		For Each of the Top 10 Shareholders				
		At the beginning of the year				
		Date wise Increase / Decrease in Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus / sweat equity etc):				
		At the End of the year (or on the date of separation, if separated during the year)				

(v) Shareholding of Directors and Key Managerial Personnel

Akshaya Green Homes Pvt. Ltd.

Akshaya Green Homes Pvt. Ltd.

Sushant Kumar

Punam Kumar

SI.No.	Name	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of Shares	% of total Shares of the company	No. of Shares	% of total Shares of the company
1	SUSHANT KUMAR	At the beginning of the year	10000	50.00%		
		At the end of the year			10000	50.00%
2	PUNAM KUMAR	At the beginning of the year	10000	50.00%		
		At the end of the year			10000	50.00%

V. INDEBTEDNESS :

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	665,071.00	5,703,500.00	-	6368571.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	665,071.00	5,703,500.00	-	6368571.00
Change in Indebtedness during the financial year				
Addition		+933000.00		
Reduction	(325677.00)			
Net Change				
Indebtedness at the end of the financial year				
i) Principal Amount	339394.00	6636500.00	-	6975894.00
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	339394.00	6636500.00	-	6975894.00

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL :

A. Remuneration to Managing Director, Whole-time Directors and/or Manager

Sl.no.	Name of MD/WTD/Manager	Gross salary	Stock Option	Sweat Equity	Commission	Others	Total	Ceiling as per the Act

Sushant Kumar
Managing Director

Punam Kumar
Director

	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	as % of profit	others				
1									

B. Remuneration to other directors

Sl.no.	Name of Directors	Independent Directors			Total (1)	Other Non-Executive Directors			Total (2)	Total (1+2)	Total Managerial Remuneration	Overall Ceiling as per the Act
		Fee for attending board / committee meetings	Commission	Others		Fee for attending board committee meetings	Commission	Others				
1												

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl.no.	Name of Key Managerial Personnel	Gross salary			Stock Option	Sweat Equity	Commission		Others	Total
		(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961			as % of profit	others		

Akshaya Green Homes Pvt. Ltd.

Akshaya Green Homes Pvt. Ltd.

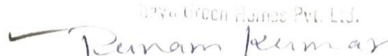
	17(1) of the Income-tax Act, 1961	tax Act, 1961	17(3) Income-tax Act, 1961						

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES :

Type	Section of the Companies Act	Brief Description	Details of Penalty /Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty					
Punishment					
Compounding					
B. DIRECTORS					
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					

FOR AND ON THE BEHALF OF BOARD OF DIRECTOR
AKSHAYGREEN HOMES PRIVATE LIMITED

 Managing Director

 Punam Kumar
Director

SUSHANT KUMAR
DIRECTOR
DIN: 03614665
Place: Dhanbad
Date: 05.09.2022

PUNAM KUMAR
DIRECTOR
08436066

REGD: GROUND FLOOR, SAHODRA APARTMENT, CHIRAGORA, DHANBAD, JHARKHAND-826001

AKSHAYA GREEN HOMES PRIVATE LIMITED

Regd. Office: - 1, GROUND FLOOR SAHODRA APARTMENT, CHIRAGORA DHANBAD Dhanbad JH 826001 IN

CIN:- U70102JH2011PTC015110

Mail Id:-sushant.kumar8181@gmail.com

M.NO:-9835739996

List of Share / Debenture Holders as on 31/03/2022

Sno	NAME	ADDRESS	TYPE OF SHARE/ DEBENTURE	NUMBER OF SHARE AND DEBENTURE	NOMINAL AMOUNT
1	PUNAM KUMAR	SAHODRA APARTMENT, 4TH FLOOR, MAIN ROAD, CHIRAGORA, HIRAPUR DHANBAD 826001 JH IN	EQUITY	10000	100000
2	SUSHANT KUMAR	4TH Floor, Sahodra Apartment, Main Road, Chiragora Hirapur, Dhanbad Dhanbad 826001 JH IN	EQUITY	10000	100000

FOR AND ON THE BEHALF OF BOARD OF DIRECTOR
AKSHAYA GREEN HOMES PRIVATE LIMITED

Akshaya Green Homes Pvt. Ltd.


Managing Director

SUSHANT KUMAR
DIRECTOR
DIN: 03614665


Director

PUNAM KUMAR
DIRECTOR
08436066

Place: Dhanbad

Date: 05.09.2022

REGD: GROUND FLOOR, SAHODRA APARTMENT, CHIRAGORA, DHANBAD, JHARKHAND-826001

AKSHAYA GREEN HOMES PRIVATE LIMITED

Regd. Office: - 1, GROUND FLOOR SAHODRA APARTMENT, CHIRAGORA DHANBAD Dhanbad JH 826001 IN

CIN:- U70102JH2011PTC015110

Mail Id:-sushant.kumar8181@gmail.com

M.NO:-9835739996

List of Directors as on 31/03/2022

SN	DIN	Name	Address	Designation	Date of Appointment
1	08436066	PUNAM KUMAR	SAHODRA APARTMENT 4TH FLOOR, MAIN ROAD CHIRAGORA,HIRAPUR, DHANBAD, Jharkhand, 826001, INDIA	Director	21/09/2018
2	03614665	SUSHANT KUMAR	4TH Floor Sahodra Apartment,Main Road,Chiragora, Hirapur Dhanbad, Dhanbad, Jharkhand, 826001, INDIA	Director	04/10/2011

FOR AND ON THE BEHALF OF BOARD OF DIRECTOR
AKSHAYA GREEN HOMES PRIVATE LIMITED

Akshaya Green Homes Pvt. Ltd.



SUSHANT KUMAR
DIRECTOR
DIN: 03614665

Akshaya Green Homes Pvt. Ltd.



PUNAM KUMAR
DIRECTOR
08436066

Place: Dhanbad

Date: 05.09.2022

REGD: GROUND FLOOR, SAHODRA APARTMENT, CHIRAGORA, DHANBAD, JHARKHAND-826001

Independent Auditor's Report

To the Members of AKSHAYA GREEN HOMES PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of AKSHAYA GREEN HOMES PRIVATE LIMITED ("the Company"), which comprises the balance sheet as at 31st March, 2022, and the statement of Profit and Loss for the year 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, 2022, its 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.

Key Audit Matters

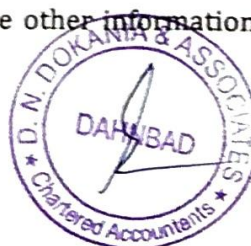
Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

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.

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.

That Board of Directors is also responsible for overseeing the Company's financial reporting process.

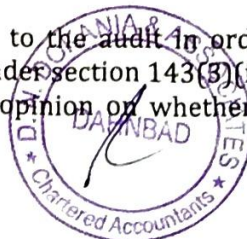
Auditor's Responsibilities for the Audit of the Financial Statements

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 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has



adequate internal financial controls system in place and the operating effectiveness of such controls.

- 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

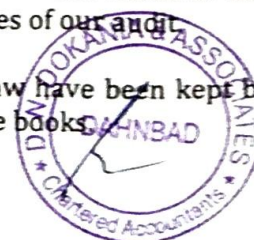
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. The provisions of 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 is not applicable to the company since it is a Small company as defined in Section 2(85) of the Companies Act-

As per Section 2(85) of the Companies Act, 2013 the Small Company means a company that is not a public company and which satisfies the following two conditions -

- 1) Paid up capital of the company should not exceed Rs. 2 Crores and
 - 2) Turnover of the company should not exceed Rs 20 Crores.
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.
- 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) Since the company's turnover as per last audited financial statements is less than Rs. 50 Crores & its borrowings from banks & financial institutions at any time during the year is less than Rs. 25 Crores, 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:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of its knowledge and belief, **other than as disclosed in the notes to the accounts**, no funds have been loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of it's knowledge and belief, **other than as disclosed in the notes to the accounts**, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and



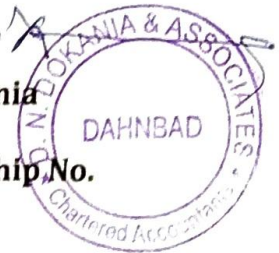
(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend have been declared or paid during the year by the company.

**For D.N. Dokania & Associates
Chartered Accountants
FRN: 050042C**

**Place:- Dhanbad
Date: 05.09.2022
UDIN:22052472BAWYDL6742**

**D N Dokania
(Partner)
Membership No.
052472**



AKSHAYA GREEN HOMES PRIVATE LIMITED
GROUND FLOOR, SAHODRA APARTMENT, CHIRAGORA, DHANBAD, JHARKHAND-826001
COMPUTATION OF TAXABLE INCOME

Acct. Year :	2021-2022
Asst. Year :	2022-2023
Status :	Pvt Ltd. Company
PAN :	AAKCA6945M
PAN of Auditor :	AABFD3155A
M. No. of Auditor :	052472
D.O.I. :	04.10.2011
AGM DUE DATE :	30.09.2022

COMPUTATION OF TAXABLE INCOME

INCOME FROM BUSINESS AND PROFESSION

Net Profit as per Audited P/L A/c	(4,49,051.00)
Add: Depreciation as per Companies Act 2013	2,26,448.55
	(2,22,602.45)
Less: Depreciation as per Income Tax 1961	-
	(2,22,602.45)
TOTAL INCOME	(2,22,602.45)

Unabsorbed Depreciation C/F 1,89,193.20

ALTERNATIVE - 1

(As Per Normal Provisions)

I) AS PER NORMAL IT RULES

TAX @ 25%	-
Add :- Health Cess@ 4%	-
	-
Less: Advance Tax	-
Less: TDS	-
Less: TCS	-
IGNORE	- (A)

II) AS PER SPECIAL RULES (U/s 115 JB)

TAX U/s 115 JB @ 15% (MAT)	-
Add :- Health Cess @4%	-
	-
Less: Advance Tax	-
Less: TDS	-
Less: TCS	-
IGNORE	-

Akshaya Green Homes Pvt. Ltd.

✓ Managing Director

Akshaya Green Homes Pvt. Ltd.

✓ *Pranav Kumar*
Director

Notes forming part of the Financial Statements

1 COMPANY INFORMATION

Akshaya Green Homes Private Limited is a Private Company incorporated on 04 October 2011. It is classified as Non-govt company and is registered at Registrar of Companies, Jharkhand. Its authorized share capital is Rs. 500,000 and its paid up capital is Rs. 200,000. It is involved in Construction of Building.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable fixed assets and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

Fixed assets are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

Fixed assets exclude computers and other assets individually costing Rs. XXXX or less which are not capitalised except when they are part of a larger capital investment programme.

d Depreciation / amortisation


In respect of fixed assets (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged on a straight line basis so as to write-off the cost of the assets over the useful lives.

Type of	Period
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years
Office equipment	5 Years
Computers	4 Years

e Leases

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

Akshaya Green Homes Pvt. Ltd.

 Managing Director



Notes forming part of the Financial Statements

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Akshaya Green Homes Pvt. Ltd.

 Managing Director



Notes forming part of the Financial Statements

f Impairment

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

g Investments

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

h Revenue recognition

Revenue from the sale of equipment are recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

i Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

j Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

k Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

Akshaya Green Homes Pvt. Ltd.

S. K.
Managing Director



Notes forming part of the Financial Statements

Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

m Cash and cash equivalents

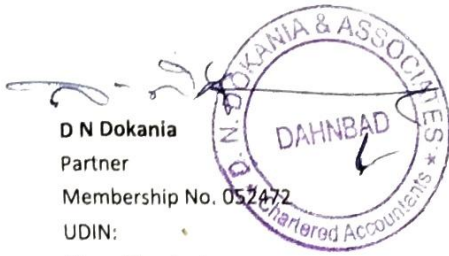
The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

As per our report of even date

For M/s D. N. DOKANIA & ASSOCIATES
Chartered Accountants
Firm's Registration No. 050042C

Akshaya Green Homes Pvt. Ltd

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



D N Dokania
Partner
Membership No. 052472
UDIN:
Place: Dhanbad
Date: 5 September 2022


SUSHANT KUMAR
DIRECTOR
03614665


Director

PUNAM KUMAR
DIRECTOR
08436066

Place: Dhanbad
Date: 5 September 2022

AKSHAYA GREEN HOMES PRIVATE LIMITED
(CIN: U70102JH2011PTC015110)
(Address: GROUND FLOOR, SAHODRA APARTMENT, CHIRAGORA, DHANBAD, JHARKHAND-826001)
Balance Sheet as at 31 March 2022

(Rs in '000)

Particulars	Note	31 March 2022	31 March 2021
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	200.00	200.00
(b) Reserves and Surplus	4	11.90	451.63
Total		211.90	651.63
(2) Non-current liabilities			
(a) Long-term Borrowings	5	6,975.90	6,368.57
Total		6,975.90	6,368.57
(3) Current liabilities			
(a) Trade Payables	6	-	-
- Due to Micro and Small Enterprises			
- Due to Others		5,388.37	5,532.19
(b) Short-term Provisions	7	223.05	247.50
Total		5,611.42	5,779.69
Total Equity and Liabilities		12,799.22	12,799.89
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	8	472.63	699.08
(b) Deferred Tax Assets (net)	9	149.50	140.19
(c) Long term Loans and Advances	10	80.00	1,210.00
Total		702.13	2,049.27
(2) Current assets			
(a) Inventories	11	9,627.42	8,298.98
(b) Trade Receivables	12	2,034.36	2,034.36
(c) Cash and Cash Equivalents	13	148.77	224.07
(d) Short-term Loans and Advances	14	286.54	193.21
Total		12,097.09	10,750.62
Total Assets		12,799.22	12,799.89

See accompanying notes to the financial statements

As per our report of even date
For M/s D. N. DOKANIA & ASSOCIATES
Chartered Accountants
Firm's Registration No. 050042C

Akshaya Green Homes Pvt Ltd

For and on behalf of the Board

Akshaya Green Homes Pvt. Ltd.


D N Dokania
Partner
Membership No. 052472
UDIN:
Place: Dhanbad
Date: 5 September 2022




SUSHANT KUMAR
DIRECTOR
03614665


PUNAM KUMAR
DIRECTOR
08436066

Place: Dhanbad
Date: 5 September 2022

ANNUAL FINANCIAL STATEMENTS PREPARED
BY: ACCOUNTANTS/CPA/CA/CS
(ADDRESS: SAHAYAN PUSHPA SANKARAPADAYAN APARTMENT (THIRUVANANTHAPURAM, KERALA) KANNURKADU ROAD)
Statement of Profit and Loss for the year ended 31 March 2022

Page No. 001

Particulars	Year	31 March 2022	31 March 2021
Revenue from Transactions			
Other Income			
Expenses			
Cost of Materials Consumed	15	1,428.00	1,440.72
Change in Inventories of Work in Progress and Finished Goods	16	1,328.00	1,440.72
Depreciation/Benefit Expenses	17	128.50	80.57
Wages/Earn	18	40.00	40.00
Depreciation and Amortization Expenses	19	128.00	124.28
Other Expenses	20	60.00	299.72
Total expenses		3,082.50	3,325.99
Profit/Loss before Exceptional and Extraordinary Item and Tax		100.75	132.78
Exceptional Item			
Profit/Loss before Extraordinary Item and Tax		100.75	132.78
Extraordinary Item			
Profit/Loss before Tax		100.75	132.78
Tax Expenses	21		
Deferred Tax		4.31	24.82
Profit/Loss after Tax		96.44	107.96
Earnings Per Share (Face Value per Share Rs. 10 each)			
Basic	22	(21.98)	(35.49)
Diluted	22	(21.98)	(35.49)


See accompanying notes to the financial statements


As per our report of even date
 For M/s D N DOKANA & ASSOCIATES
 Chartered Accountants
 Firm's Registration No: 0500420

For and on behalf of the Board

D N Dokana
 Partner
 Membership No: 052472
 UJIN
 Place: Dhanbad
 Date: 5 September 2022




SUSHANT KUMAR
 DIRECTOR
 08614665


PUNAM KUMAR
 DIRECTOR
 08439066
 Place: Dhanbad
 Date: 5 September 2022

AKSHAYA GREEN HOMES PRIVATE LIMITED

Notes forming part of the Financial Statements

(Rs in '000)

3 Share Capital

Particulars	31 March 2022	31 March 2021
Authorised Share Capital		
Equity Shares, Rs. 10 par value, 50000 (Previous Year -50000) Equity Shares	500.00	500.00
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, Rs. 10 par value 20000 (Previous Year -20000) Equity Shares paid up	200.00	200.00
Total	200.00	200.00

(i) Reconciliation of number of shares

Particulars	31 March 2022		31 March 2021	
	No. of shares	(Rs in '000)	No. of shares	(Rs in '000)
Equity Shares				
Opening Balance	20,000	200.00	20,000	200.00
Issued during the year	-	-	-	-
Deletion during the year	-	-	-	-
Closing balance	20,000	200.00	20,000	200.00

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31 March 2022		31 March 2021	
	No. of shares	In %	No. of shares	In %
Name of Shareholder				
SUSHANT KUMAR	10000	50.00%	10000	50.00%
PUNAM KUMAR	10000	50.00%	10000	50.00%

(iv) Shares held by Promoters at the end of the year 31 March 2022

Name of Promotor	Class of Shares	No. of Shares	% of total shares	% Change during the year
SUSHANT KUMAR	EQUITY	10000	50.00%	0.00%
PUNAM KUMAR	EQUITY	10000	50.00%	0.00%

Shares held by Promoters at the end of the year 31 March 2021

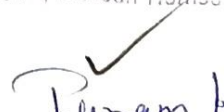
Name of Promotor	Class of Shares	No. of Shares	% of total shares	% Change during the year
SUSHANT KUMAR	EQUITY	10000	50.00%	0.00%
PUNAM KUMAR	EQUITY	10000	50.00%	0.00%

Akshaya Green Homes Pvt. Ltd.

 Managing Director



Akshaya Green Homes Pvt. Ltd.


 Director

AKSHAYA GREEN HOMES PRIVATE LIMITED

Notes forming part of the Financial Statements

4 Reserves and Surplus

(Rs in '000)

Particulars	31 March 2022	31 March 2021
Statement of Profit and loss		
Balance at the beginning of the year	451.64	1,160.60
Add: Profit during the year	(439.74)	(708.96)
Balance at the end of the year	11.90	451.64
Total	11.90	451.64

5 Long term borrowings

(Rs in '000)

Particulars	31 March 2022	31 March 2021
Secured Term loans from banks	339.40	665.07
Unsecured Term loans from other parties	2,453.50	2,853.50
Unsecured Loans and advances from related parties	4,183.00	2,850.00
Total	6,975.90	6,368.57

6 Trade payables

(Rs in '000)

Particulars	31 March 2022	31 March 2021
Due to others	5,388.37	5,532.19
Total	5,388.37	5,532.19

6.1 Trade Payable ageing schedule as at 31 March 2022

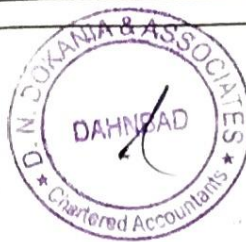
(Rs in '000)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others	442.80	708.63	4,236.94		5,388.37
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					5,388.37
MSME - Undue					
Others - Undue					
Total					5,388.37

Akshaya Green Homes Pvt. Ltd

✓

15/03/2022



Akshaya Green Homes Pvt. Ltd.

✓
Rinam Barwar

AKSHAYA GREEN HOMES PRIVATE LIMITED

Notes forming part of the Financial Statements

6.2 Trade Payable ageing schedule as at 31 March 2021

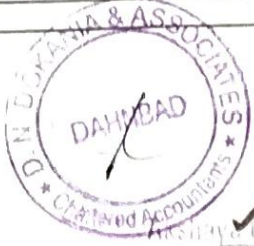
(Rs in '000)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others	642.03	4,890.16			5,532.19
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					5,532.19
MSME - Undue					
Others - Undue					
Total					5,532.19

7 Short term provisions

(Rs in '000)

Particulars	31 March 2022	31 March 2021
Provision for employee benefits	210.00	210.00
Others	12.00	36.00
-Audit Fee Payable	1.05	1.50
-TDS Payable		
Total	223.05	247.50



Akshaya Green Homes Pvt. Ltd.
 ✓
 S.H.K.
 Director

Akshaya Green Homes Pvt. Ltd.
 ✓
 Ranam Kumar
 Director

AKSHAYA GREEN HOMES PRIVATE LIMITED

Notes forming part of the Financial Statements

(Rs in '000)

8. Property, Plant and Equipment Name of Assets	As on 01-Apr-21		As on 31-Mar-22		As on 01-Apr-21		Depreciation and Amortization for the year		As on 31-Mar-22		Net Block As on 31-Mar-22		Net Block As on 31-Mar-21	
	As on 01-Apr-21	Addition	Deduction	As on 31-Mar-22	As on 01-Apr-21	Deduction	As on 31-Mar-22	As on 31-Mar-22	As on 31-Mar-22	As on 31-Mar-22	As on 31-Mar-22	As on 31-Mar-22	As on 31-Mar-21	As on 31-Mar-21
(i) Property, Plant and Equipment	2,159.87			2,159.87	1,468.36		2,216.7	1,690.03	469.84	691.51		691.51		
- Vehicles	55.76			55.76	48.20		4.78	52.97	2.79	7.57		7.57		
- Office equipment														
Total	2,215.64			2,215.64	1,516.56		2,28.45	1,743.00	472.63	699.08		699.08		
Provisional Total	2,215.64			2,215.64	1,192.32		3,24.24	1,516.56	699.08	1,023.32		1,023.32		

✓
 Akshaya Green Homes Pvt. Ltd.
 Sd/-
 Nitin Kumar



AKSHAYA GREEN HOMES PRIVATE LIMITED

Notes forming part of the Financial Statements

9 Deferred tax assets net (Rs in '000)

Particulars	31 March 2022	31 March 2021
Deferred tax assets net	149.50	140.19
Total	149.50	140.19

9.1 Significant Components of Deferred Tax (Rs in '000)

Particulars	31 March 2022	31 March 2021
Deferred Tax Asset		
difference between book depreciation and tax depreciation	149.50	140.19
Gross Deferred Tax Asset (A)	149.50	140.19
Deferred Tax Liability		
Gross Deferred Tax Liability (B)	-	-
Net Deferred Tax Asset (A)-(B)	149.50	140.19

10 Long term loans and advances (Rs in '000)

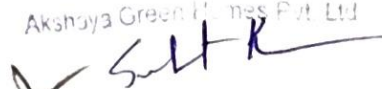
Particulars	31 March 2022	31 March 2021
Others		
-Others	80.00	1,210.00
Total	80.00	1,210.00

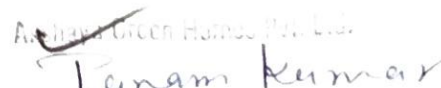
11 Inventories (Rs in '000)

Particulars	31 March 2022	31 March 2021
Work-in-progress	9,627.42	8,298.98
Total	9,627.42	8,298.98

12 Trade receivables (Rs in '000)

Particulars	31 March 2022	31 March 2021
Unsecured considered good	2,034.36	2,034.36
Total	2,034.36	2,034.36

Akshaya Green Homes Pvt. Ltd

 Managing Director

Akshaya Green Homes Pvt. Ltd.

 Director



AKSHAYA GREEN HOMES PRIVATE LIMITED

Notes forming part of the Financial Statements

12.1 Trade Receivables ageing schedule as at 31 March 2022

(Rs in '000)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	-	252.86	1,781.50			2,034.36
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						2,034.36
Undue - considered good						2,034.36
Total						2,034.36

12.2 Trade Receivables ageing schedule as at 31 March 2021

(Rs in '000)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	252.86	1,781.50				2,034.36
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						2,034.36
Undue - considered good						2,034.36
Total						2,034.36

13 Cash and cash equivalents

(Rs in '000)

Particulars	31 March 2022	31 March 2021
Cash on hand	29.44	121.41
Balances with banks in current accounts	119.33	102.66
Total	148.77	224.07

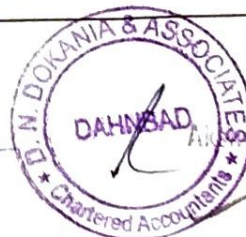
14 Short term loans and advances

(Rs in '000)

Particulars	31 March 2022	31 March 2021
Balances with Government Authorities	286.54	193.21
Total	286.54	193.21

Akshaya Green Homes Pvt. Ltd.

Suhit K
Managing Director



Akshaya Green Homes Pvt. Ltd.

Rishem Kumar
Director

AKSHAYA GREEN HOMES PRIVATE LIMITED

Notes forming part of the Financial Statements

15 Cost of Material Consumed

(Rs in '000)

Particulars	31 March 2022	31 March 2021
Raw Material Consumed		
Opening stock	-	-
Purchases	1,328.44	1,948.72
Less: Closing stock	-	-
Total	1,328.44	1,948.72
Total	1,328.44	1,948.72

16 Change in Inventories of work in progress and finished goods

(Rs in '000)

Particulars	31 March 2022	31 March 2021
Opening Inventories		
Work-in-progress	8,298.98	6,350.26
Less: Closing Inventories		
Work-in-progress	9,627.42	8,298.98
Total	(1,328.44)	(1,948.72)

17 Employee benefit expenses

(Rs in '000)

Particulars	31 March 2022	31 March 2021
Salaries and wages	108.00	90.57
Total	108.00	90.57

18 Finance costs

(Rs in '000)

Particulars	31 March 2022	31 March 2021
Interest expense	44.26	23.37
Other borrowing costs	9.78	26.28
Total	54.04	49.65

19 Depreciation and amortization expenses

(Rs in '000)

Particulars	31 March 2022	31 March 2021
Depreciation W/off	226.45	324.24
Total	226.45	324.24

20 Other expenses

(Rs in '000)

Particulars	31 March 2022	31 March 2021
Auditors' Remuneration	12.00	23.00
Power and fuel	26.97	15.71
Total continued	38.97	38.71



Akshaya Green Homes Pvt. Ltd.

S. K.
Managing Director

Akshaya Green Homes Pvt. Ltd.

Runam Kumar
Director

AKSHAYA GREEN HOMES PRIVATE LIMITED

Notes forming part of the Financial Statements

(Rs in '000)

Other expenses	31 March 2022	31 March 2021
Particulars		
Total continued from previous page	38.97	38.71
Repairs others	-	39.51
Travelling Expenses	5.56	3.57
Other Expenses	3.99	5.83
- General Expenses	-	0.45
- Gst Fine	-	2.00
- Income Tax Filing Fee	-	179.25
- Misc Expenses	11.00	-
- ROC Filing Fee	1.04	-
- Stationery & Printing	-	-
Total	60.56	269.32

(Rs in '000)

21 Tax Expenses	31 March 2022	31 March 2021
Particulars		
Deferred Tax	(9.31)	(24.82)
Total	(9.31)	(24.82)

(Rs in '000)

Significant components of Deferred Tax charged during the year	31 March 2022	31 March 2021
Particulars		
Difference between book depreciation and tax depreciation	(9.31)	(24.82)
Total	(9.31)	(24.82)

✓ *SLK*

✓ *Raman Kumar*



AKSHAYA GREEN HOMES PRIVATE LIMITED

Notes forming part of the Financial Statements

22 Earning per share

Particulars	31 March 2022	31 March 2021
Profit attributable to equity shareholders (Rs in '000)	(439.74)	(708.96)
Weighted average number of equity shares	20,000	20,000
Earnings per share basic (Rs)	(21.99)	(35.45)
Earnings per share diluted (Rs)	(21.99)	(35.45)
Face value per equity share (Rs)	10	10

23 Auditors' Remuneration

(Rs in '000)

Particulars	31 March 2022	31 March 2021
Payments to auditor as		
- Auditor	12.00	23.00
- for other services	11.00	-
Total	23.00	23.00

24 Related Party Disclosure

(i) List of Related Parties

Relationship

SUSHANT KUMAR
A KUMAR & SONS
AKSHAYA BUILDER & DEVELOPER

DIRECTOR
DIRECTOR'S FIRM
DIRECTOR'S FIRM

(ii) Related Party Transactions

(Rs in '000)

Particulars	Relationship	31 March 2022	31 March 2021
UNSECURED LOAN - SUSHANT KUMAR	DIRECTOR	1,333.00	1,930.00

(iii) Related Party Balances

(Rs in '000)

Particulars	Relationship	31 March 2022	31 March 2021
UNSECURED LOAN - SUSHANT KUMAR	DIRECTOR	3,458.00	2,125.00
- A KUMAR & SONS	DIRECTOR'S FIRM	725.00	725.00
LOANS & ADVANCES - AKSHAYA BUILDER & DEVELOPER	DIRECTOR'S FIRM	-	1,130.00

25 Registration of Charge

As Per MCA Portal there is no Charge exists.

Akshaya Green Homes Pvt. Ltd.
Managing Director

S.H.K.



Akshaya Green Homes Pvt. Ltd.

Raman Kumar

AKSHAYA GREEN HOMES PRIVATE LIMITED

Notes forming part of the Financial Statements

26 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2022	31 March 2021	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	2.16	1.86	15.90%
(b) Debt Equity Ratio	$\frac{\text{Total Debts}}{\text{Equity}}$	32.92	9.77	236.85%
(c) Debt Service Coverage R	$\frac{\text{Earning available for Debt Service}}{\text{Interest + Installments}}$			
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	101.85%	70.47%	44.53%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$			
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Account Receivable}}$			
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Account Payable}}$	0.24	0.35	30.03%
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Net Working Capital}}$			
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$			
(j) Return on Capital employed	$\frac{\text{Net Profit}}{\text{Capital Employed}}$	6.12%	30.80%	39.42%
(k) Return on investment	$\frac{\text{Return on Investment}}{\text{Total Investment}}$	207.52%	108.80%	290.74%

✓
SUK

✓
Karan Kumar



AKSHAYA GREEN HOMES PRIVATE LIMITED

Notes forming part of the Financial Statements

27 CSR Expenditure

Company doesnot fall under the ambit of CSR Expenditure

28 Regrouping

Previous Years figure has been regrouped/rearranged/rephased wherever necessary to make them comparable

29 Security of Current Assets against Borrowings

No Borrowings exists for which the security of Current Assets has been done

30 Details of Benami Property held

The company doesnot hold any Benami Property

31 Wilful Defaulter

The company has not been declared as a wilful defaulter by RBI or financial statements

32 Relationship with Struck off Companies

No Transaction with Struck Off companies exists.

33 Investment in Crypto Currency or Virtual Currency

Company has not invested in Crypto Currency or Virtual Currency

34 Compliance with number of layers of companies

No Such layer of companies exists.

35 Disclosure where company has given/received fund or loan or invested to other person or entity to lend or invest in another person or entity

No such loan has been given by the company to lend or invest in another person or entity

36 Undisclosed Income

No such undisclosed income is left to be disclosed by the company

For M/s D. N. DOKANIA & ASSOCIATES

Chartered Accountants

Firm's Registration No. 050042C

D N Dokania
Partner
Membership No. 052472

UDIN:
Place: Dhanbad
Date: 5 September 2022



SUSHANT KUMAR
DIRECTOR
03614665

For and on behalf of the Board

PUNAM KUMAR
DIRECTOR
08436066

Place: Dhanbad
Date: 5 September 2022

Annexures forming part of Financial Statement

1 Share capital

(Amounts in ₹)

Particulars	31 March 2022	31 March 2021
Issued Equity Share Capital - Share Capital	2,00,000	2,00,000
Total	2,00,000.00	2,00,000.00

2 Long term borrowings

(Amounts in ₹)

Particulars	31 March 2022	31 March 2021
Secured Term loans from banks - ICICI Bank Car Loan	3,39,394	6,65,071
Unsecured Term loans from other parties - Bal. of Cheque dt-03.11.14	50,000	50,000
- Jai Prakash Gupta	1,00,000	1,00,000
- Maa Sharde Enterprises	6,35,000	6,35,000
- Mahendra Pd. Gupta	-	4,00,000
- Om Krishi Udyog	6,50,000	6,50,000
- Rajesh Kr. Sahu	2,50,000	2,50,000
- Suravi Sahu	1,25,000	1,25,000
- Suresh Singh	6,43,500	6,43,500
Unsecured Loans and advances from related parties - A. Kumar & Sons	7,25,000	7,25,000
- Sushant Kumar	34,58,000	21,25,000
Total	69,75,894.00	63,68,571.00

3 Trade payables

(Amounts in ₹)

Particulars	31 March 2022	31 March 2021
Due to others - Ace Sales & Logistics	2,50,473	2,50,473
- Anna Mandal	7,00,000	7,00,000
- Bala Jee Enterprises	-	2,08,190
- Balajee Bricks	-	7,198
- D.N. Dokania & Associates	-	19,660
- Diamond Ispat Udyog	43,457	43,457
- Ganesh Gowami	46,068	46,068
- Gangesh Kumar Mishra	2,17,107	1,14,139
- Gopal Chand Sarkar/ Mita Sarkar	24,744	24,744
- Gopal Chandra Sarkar	22,320	22,320
- Hardeep Kaur	32,135	32,135
- Hindustan Sales Agency	7,647	6,562
- Md. Aillauddin Ansari	2,39,180	1,02,000
- N.K. Singh	2,50,750	2,50,750
- Neepa Chakraborty	5,53,571	5,53,571
- Rabindra Nath Chakraborty	54,999	54,999
- Rama Cement Centre	24,000	24,000
- Singh Sanitary Store	1,18,815	1,18,815
- Sita Ojha	2,23,210	2,23,210
- Sundry Creditors for Exps	22,64,896	24,14,896
- Swarnilata & Neelam Kumari	3,15,000	3,15,000
Total	53,88,372.00	55,32,187.00



✓ Sult K

✓ Kusum Kumar

AKSHAYA GREEN HOMES PRIVATE LIMITED

Annexures forming part of Financial Statement

4 Short term provisions

(Amounts in ₹)

Particulars	31 March 2022	31 March 2021
Provision for employee benefits		
- Remuneration Payable	2,10,000	2,10,000
Others		
Audit Fee Payable	12,000	36,000
TDS Payable	1,052	1,500
Total	2,23,052.00	2,47,500.00

5 Property, Plant and Equipment and Intangible Assets

(Amounts in ₹)

Particulars	31 March 2022	31 March 2021
Property Plant and Equipment	4,72,632	6,99,081
Total	4,72,632.00	6,99,081.00

6 Deferred tax assets net

(Amounts in ₹)

Particulars	31 March 2022	31 March 2021
Deferred tax assets net	1,49,504	1,40,190
Total	1,49,504.00	1,40,190.00

7 Long term loans and advances

(Amounts in ₹)

Particulars	31 March 2022	31 March 2021
Others		
Others		11,30,000
Akashay Builder & Developers	80,000	80,000
Pradip Pandey		
Total	80,000.00	12,10,000.00

8 Inventories

(Amounts in ₹)

Particulars	31 March 2022	31 March 2021
Inventories	96,27,419	82,98,978
Total	96,27,419.00	82,98,978.00

9 Trade Receivables

(Amounts in ₹)

Particulars	31 March 2022	31 March 2021
Unsecured considered good	10,89,634	10,89,634
Banking Advance Service Tax	4,05,730	4,05,730
Rishi Kumar / Ajit Kumar	2,88,129	2,88,129
Raj Kumar & Rishi Kumar	2,52,862	2,52,862
Others		
Total	20,34,361.00	20,34,361.00

S.H.K.

✓

Head

✓

Treasurer

AKSHAYA GREEN HOMES PRIVATE LIMITED

Annexures forming part of Financial Statement

10 Cash and cash equivalents

(Amounts in ₹)

Particulars	31 March 2022	31 March 2021
Cash on hand		
- Cash	29,440	1,21,410
Balances with banks in current accounts		
- ICICI Bank Ltd C/a-141105000161	21,211	31,099
- SBI C/A- 00000037496499191	98,111	71,558
Total	1,48,762.00	2,24,067.00

11 Short term loans and advances

(Amounts in ₹)

Particulars	31 March 2022	31 March 2021
Balances with Government Authorities		
- GST Receivable	2,86,538	1,93,216
Total	2,86,538.00	1,93,216.00

12 Cost of material consumed

(Amounts in ₹)

Particulars	31 March 2022	31 March 2021
- Car Running & Maint.	75,988	-
- Labour Charges	4,87,400	-
- Purchases	7,65,053	19,48,718
Total	13,28,441.00	19,48,718.00

13 Change in Inventories of work in progress and finished goods

(Amounts in ₹)

Particulars	31 March 2022	31 March 2021
- Change in Inventories of work in progress and finished goods	(13,28,441)	(19,48,718)
Total	(13,28,441.00)	(19,48,718.00)

14 Employee benefit expenses

(Amounts in ₹)

Particulars	31 March 2022	31 March 2021
Salaries and wages	42,000	15,000
- Gitesh Kumar Sal	-	20,000
- Remuneration to Poonam Kumar	-	18,570
- Sanjeet Kumar Prasad Salary	60,000	10,000
- Sunil Kumar Salary	-	9,000
- Tripurari Mishra Salary	6,000	18,000
- Y. K. Singh Sal	-	-
Total	1,08,000.00	90,570.00

AKSHAYA GREEN HOMES PRIVATE LIMITED
 SSK



Poonam Kumar

Annexures forming part of Financial Statement

15 Finance costs

(Amounts in `)

Particulars	31 March 2022	31 March 2021
Interest expense		
- Interest on Loan	44,261	-
- Interest on I.T.	-	23,274
- Interest on Tds	-	100
Other borrowing costs		
- Bank Charges	9,778	26,280
Total	54,039.00	49,654.00

16 Depreciation and amortization expenses

(Amounts in `)

Particulars	31 March 2022	31 March 2021
Depreciation W/off	2,26,449	3,24,235
Total	2,26,449.00	3,24,235.00

17 Other expenses

(Amounts in `)

Particulars	31 March 2022	31 March 2021
Auditors' Remuneration		
- Audit Fee	12,000	12,000
- GST Audit Fee	-	11,000
Power and fuel		
- Electricity Charges	26,974	15,710
Repairs others		
- Car Running & Maint.	-	39,507
Travelling Expenses		
- Travelling & Conveyance	5,560	3,570
Other Expenses		
General Expenses	3,987	5,835
Gst Fine	-	450
Income Tax Filling Fee	-	2,000
Misc Expenses	-	1,79,254
ROC Filling Fee	11,000	-
Stationery & Printing	1,042	-
Total	60,563.00	2,69,326.00

18 Tax Expenses

(Amounts in `)

Particulars	31 March 2022	31 March 2021
Deferred Tax		
- Defered Tax	(9,314)	(24,823)
Total	(9,314.00)	(24,823.00)

Akshaya Green Homes Pvt Ltd

✓ Sult K
 Managing Director
 DAINBAD
 12/12/2021

✓ Renana Kumar
 Director