



DINESH JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Members of

EVERGREEN REALTORS PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **EVERGREEN REALTORS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet, as at 31st March, 2022, the Statement of Profit and Loss (including other comprehensive income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the company as at 31st March, 2022, its Loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.



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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 Act, 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.



- iii) There was no amount which was required to be transferred to the Investor Education and Protection Fund by the company.
- iv) (1) The management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other 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;
- (2) The management has represented, that, to the best of it's knowledge and belief, 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
- (3) Based on such audit procedures as 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 iv(1) and iv(2) contain any material mis-statement.
- v) The company has not declared or paid any dividend during the year.

PLACE: DELHI
DATED: 26.05.2022



For DINESH JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn. No.: 004885 N

(NEHA JAIN) FCA
PARTNER
M.No. 514725

UDIN:- 22514725AKTUVU8525

ANNEXURE – A TO THE INDEPENDENT AUDITOR’S REPORT

For the Annexure referred to in paragraph 1 of Our Report on Other Legal and Regulatory Requirements of even date to the Members of **EVERGREEN REALTORS PRIVATE LIMITED** for the year ended 31st March, 2022; we report that:

- (i) (a) (A) The company does not own any Property, Plant & Equipment (PPE) therefore this clause relating to maintenance of proper records is not applicable on the company.
- (B) The company does not own any Intangible Asset therefore this clause relating to maintenance of proper records is not applicable on the company.
- (b) The company does not own any PPE therefore this clause relating to physical verification is not applicable on the company.
- (c) The company does not own any immovable property therefore this clause is not applicable on the company.
- (d) The company does not own any PPE therefore this clause relating to revaluation of PPE is not applicable on the company.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) The company held no inventory during the year and hence this clause is not applicable on the company.
- (b) The company has not been sanctioned any working capital limits from banks or financial institutions therefore this clause is not applicable to the company.
- (iii) The company has not made any investment in, provided any guarantee or security, or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly provision of clause 3(iii)(a) to 3(iii)(f) of the Order are not applicable on the company.
- (iv) The company has no loans, investments, guarantees or security covered under the provisions of section 185 and 186 of the Act. Accordingly provision of clause 3(iv) of the Order are not applicable on the company.



(d) No funds have been raised by the company on short term basis which have been utilized for long term purposes.

(e) In our opinion and according to information and explanation given to us and representation made by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) According to the books and records of the company and as per the information and explanation given to us by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, provisions of clause 3 (x)(a) of the Order are not applicable to the company.

(b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially, or optionally convertible) during the year. Accordingly, provisions of clause 3 (x)(b) of the Order are not applicable to the company.

(xi) (a) According to the information and explanation given to us and based on our examination of the books and records of the company, we have not come across any case of fraud that has been committed by or on the Company during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As informed to us, no whistle-blower complaints were received during the year by the company.

(xii) The provision of clause 3(xii)(a) to 3(xii)(c) of the order, for Nidhi Company, are not applicable to the company.

(xiii) The Company has complied with the provisions of Sec. 177 & 188 of the Companies Act 2013 w.r.t. transactions with the related parties, where applicable, and all the details have been disclosed in financial statements as required by the applicable Indian Accounting standards.

(xiv) In our opinion and based on our examination, the company is not required to have an Internal Audit system as per the provisions of the Companies Act, 2013. Accordingly, the provision of the clause 3(xiv)(a) & (b) of the Order are not applicable.

(xv) The Company has not entered into any non-cash transactions with the directors or persons connected with him as covered under Section 192 of the Companies Act, 2013.



ANNEXURE – B TO THE INDEPENDENT AUDITOR’S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF EVERGREEN REALTORS PRIVATE LIMITED on the financial statements for the year ended 31st March 2022.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **EVERGREEN REALTORS PRIVATE LIMITED** (“the Company”) as of 31st March, 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (‘ICAI’). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

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EVERGREEN REALTORS PRIVATE LIMITED
(CIN- U45201DL2004PTC127961)
Balance Sheet as at 31 March, 2022

	Note No.	As at 31 March, 2022 Rs. In Lakhs	As at 31 March, 2021 Rs. In Lakhs
Assets			
1. Current assets			
a. Financial assets			
i. Cash and cash equivalents	3	0.24	0.35
ii. Other financial assets	4	97.70	97.70
		97.94	98.05
Total assets		97.94	98.05
Equity and Liabilities			
1. Equity			
a. Equity Share capital	5	100.00	100.00
b. Other equity	6	(2.20)	(2.09)
Total Equity		97.80	97.91
2. Liabilities			
Current liabilities			
a. Financial liabilities			
i. Trade Payables	7	0.14	0.14
Total liabilities		0.14	0.14
Total equity and liabilities		97.94	98.05

See accompanying notes forming part of the financial statements 1-11

In terms of our report of even date attached.

For **DINESH JAIN & ASSOCIATES**
Chartered Accountants
(FRN 004885N)

Neha Jain
Neha Jain, FCA
PARTNER
M. No. 514725



For and on behalf of the Board

Gautam Kumar Banswal
Gautam Kumar Banswal
Director
(DIN - 08250179)

Kuldeep Sharma
Kuldeep Sharma
Director
(DIN - 08070259)

Place: Delhi
Date: 26.05.2022

EVERGREEN REALTORS PRIVATE LIMITED
(CIN- U45201DL2004PTC127961)

Statement of Profit and Loss for the Year ended 31 March, 2022

	Note No.	Year ended 31 March, 2022 Rs. In Lakhs	Year ended 31 March, 2021 Rs. In Lakhs
1. Revenue from operations		-	-
Total Income		-	-
2. Expenses			
a. Change in inventories		-	-
b. Other expenses	8	0.11	0.25
Total Expenses		0.11	0.25
3. Profit before Tax (1-2)		(0.11)	(0.25)
4. Tax expenses			
i. Current tax		-	-
5. Profit after tax (3-4)		(0.11)	(0.25)
6. Other comprehensive income		-	-
7. Total comprehensive income for the year (5+6)		(0.11)	(0.25)
8. Earnings per equity share [nominal value of share ₹ 10 each]	9		
(a) Basic		(0.01)	(2.45)
(b) Diluted		(0.01)	(2.45)

See accompanying notes forming part of the financial statements 1-11

In terms of our report of even date attached.

For **DINESH JAIN & ASSOCIATES**
Chartered Accountants
(FRN 004885N)

Neha Jain
Neha Jain, FCA
PARTNER
M. No. 514725



Place: Delhi
Date: 26.05.2022

For and on behalf of the Board

Gautam
Gautam Kumar Banswal
Director
(DIN - 08250179)

Kuldeep
Kuldeep Sharma
Director
(DIN - 08070259)

EVERGREEN REALTORS PRIVATE LIMITED
(CIN- U45201DL2004PTC127961)
Statement of changes in equity for the year ended 31 March, 2022

A. Equity Share Capital

Particulars	No. of shares	Rs. In Lakhs
Equity shares of ₹ 10 each issued, subscribed and fully paid		
Balance as at 1 April, 2020	10,000	1.00
Changes in equity share capital during the year	9,90,000	99.00
Balance as at 31 March, 2021	10,00,000	100.00
Changes in equity share capital during the year	-	-
Balance as at 31 March, 2022	10,00,000	100.00

B Other Equity

Reserves & Surplus

Particulars	Retained earnings	Total (Rs. in Lakhs)
Balance as at 01 April 2020	(1.84)	(1.84)
Profit / (loss) for the year	(0.25)	(0.25)
Other comprehensive income for the year	-	-
Balance as at 31 March, 2021	(2.09)	(2.09)
Profit for the year	(0.11)	(0.11)
Other comprehensive income for the year	-	-
Balance as at 31 March, 2022	(2.20)	(2.20)

See accompanying notes forming part of the financial statements

In terms of our report of even date attached.

For **DINESH JAIN & ASSOCIATES**
Chartered Accountants
(FRN 004885N)

Neha Jain
Neha Jain, FCA
PARTNER
M. No. 514725



For and on behalf of the Board

Gautam Kumar Banswal
Gautam Kumar Banswal
Director
(DIN - 08250179)

Kuldeep Sharma
Kuldeep Sharma
Director
(DIN - 08070259)

Date: 26.05.2022

Place: Delhi
Date: 26.05.2022

EVERGREEN REALTORS PRIVATE LIMITED
(CIN- U45201DL2004PTC127961)
Cash Flow Statement for the year ended 31 March, 2022

	<u>Year ended</u> <u>31 March, 2022</u> Rs. In Lakhs	<u>Year ended</u> <u>31 March, 2021</u> Rs. In Lakhs
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	(0.11)	(0.25)
Adjustments for :		
Movements in working capital	(0.11)	(0.25)
Increase/(Decrease) in Trade Payables	-	0.07
(Increase)/Decrease in Inventories	-	-
Increase/(Decrease) in Current Liabilities	-	(67.19)
Cash generated from/(used in) operations	(0.11)	(67.37)
Direct taxes paid/deducted at source	-	-
Net cash used in operating activities	(0.11)	(67.37)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Issue of share capital	-	99.00
Net cash from/(used in) investing activities	-	99.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
Net cash from/(used in) financing activities	-	(32.00)
D. Net increase/ (decrease) in cash and cash equivalents	(0.11)	(0.37)
E. Cash and cash equivalents as at the beginning of the year	0.35	0.72
F. Cash and cash equivalents as at the end of the year	0.24	0.35

- 1) The statement of cash flows has been prepared under the 'Indirect method' as set out in Ind AS 7 on "Statements on Cash Flows".
- 2) Figures in brackets indicate cash outflows.

In terms of our report attached.

For **DINESH JAIN & ASSOCIATES**
Chartered Accountants
(FRN 004885N)

Neha Jain
Neha Jain, FCA
PARTNER
M. No. 514725



Place: Delhi
Date: 26.05.2022

For and on behalf of the Board

Gautam
Gautam Kumar Banswal
Director
(DIN - 08250179)

Kuldeep
Kuldeep Sharma
Director
(DIN - 08070259)

Date:

1 Corporate Information

Evergreen Realtors Private Limited("the Company") has become the wholly owned subsidiary of M/s Snigdha Buildwell Private Limited with effect from 06 February,2020.The Company has been set up to purchase land,immovable property or right therein and to promote the development and construction of real estate projects.

2 Significant Accounting Policies :

2.1 Statement of compliance

The financial statements have been prepared in accordance with the Indian Accounting Standards as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act,2013 read with Rule 3 of the Companies (Indian Accounting Standards)Rules,2015 and Companies (Indian Accounting Standards) Amendment Rules,2016.

The financial statements are presented in Indian Rupee,except when otherwise stated.

2.2 Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

2.3 Basis of preparation and presentation

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

2.4 Use of estimates

The preparation of these financial statements in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts of income and expense for the periods presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods are affected.

2.5 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made.

2.6 Taxation

Income tax expense represents the current tax.Current tax is the amount of tax payable as determined in accordance with the provisions of the Income Tax Act,1961.

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2.7 Financial Instruments

A. Initial recognition

Financial assets and financial liabilities are recognised when a Company entity becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts 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. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

B. Subsequent measurement

I. Non-derivative financial instruments

a. Financial assets carried at amortised cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

b. Financial assets at fair value through other comprehensive income

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows that give rise on specified dates to solely payments of principal and interest on the principal amount outstanding and by selling financial assets.

c. Financial assets at fair value through profit or loss

Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in profit or loss.

d. Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest method, except for contingent consideration recognized in a business combination which is subsequently measured at fair value through profit and loss. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

II. Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issuance of new ordinary shares and share options are recognised as a deduction from equity, net of any tax effects.

2.8 Operating Cycle

Based on the nature of products/activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current or non current.

2.9 Trade Payables ageing schedule

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	
(i) Others	0.07	0.07			0.14
	(0.07)	(0.07)			(0.14)



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EVERGREEN REALTORS PRIVATE LIMITED
(CIN- U45201DL2004PTC127961)
Notes to the Financial Statements

2.10 Following ratios to be disclosed:-

Particulars	Numerator		Denominator		Ratio as per Calculation		% Variance	Reason for Variance
	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22		
Current Ratio	98.05	97.94	0.14	0.14	692.47	691.69	(0.78)	
Debt-Equity ratio	NA	NA	NA	NA				
Debt Service Coverage Ratio	NA	NA	NA	NA				
Return on Equity ratio	(0.25)	(0.11)	100.00	100.00	(0.25)	(0.11)	0.14	
Inventory Turnover ratio	NA	NA	NA	NA				
Trade Receivables Turnover Ratio	NA	NA	NA	NA				
Trade Payables Turnover Ratio	NA	NA	NA	NA				
Net Capital Turnover Ratio	NA	NA	NA	NA				
Net Profit ratio	NA	NA	NA	NA				
Return on Capital Employed	(0.25)	(0.11)	97.91	97.80	(0.25)	(0.11)	0.14	
Return on Investment	NA	NA	NA	NA				

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EVERGREEN REALTORS PRIVATE LIMITED
(CIN- U45201DL2004PTC127961)
Notes forming part of the financial statements

	As at 31 March, 2022		As at 31 March, 2021	
	Number	Rs. In Lakhs	Number	Rs. In Lakhs
Note 5: Equity share capital				
i. Authorised				
Equity shares of ₹ 10 each	10,00,000	100.00	10,00,000	100.00
	10,00,000	100.00	10,00,000	100.00
ii. Issued, subscribed and fully paid-up shares				
Equity Shares of ₹ 10 each fully paid	10,00,000	100.00	10,00,000	100.00
	10,00,000	100.00	10,00,000	100.00
(a) Reconciliation of number of shares outstanding				
i. Shares outstanding at the beginning of the year	10,00,000	100.00	10,00,000	100.00
ii. Shares outstanding at the end of the year	10,00,000	100.00	10,00,000	100.00
(b) Terms/rights attached to equity shares				
i. Each equity shareholder is entitled to one vote per share.				

(c) Details of shares held by each shareholders holding more than 5% shares

	As at 31 March, 2022		As at 31 March, 2021	
	Number	% holding	Number	% holding
Equity shares of ₹ 10 each fully paid				
Sniqdh Realtors Private Limited	9,99,999	99.99%	9,99,999	99.99%

**(d) Shareholding of Promoters as below:
Promoters Shares as on 31.03.2022**

Sr.N	Name of Promoter	No. of Shares	% of total Shares	As on 31.03.22	As on 31.03.21	% Change during Year
1	Sniqdh Realtors Private Limited	9,99,999	99.99%	99.99%	99.99%	0.00%
2	Pradeep Jain (As Nominee)	1	0.01%	0.01%	0.01%	0.00%
	Total	10,00,000	100%	100.00%	100.00%	0.00%

Promoters Shares as on 31.03.2021

Sr.N	Name of Promoter	No. of Shares	% of total Shares	As on 31.03.21	As on 31.03.22	% Change during Year
1	Sniqdh Realtors Private Limited	9,99,999	99.99%	99.99%	99.99%	0.00%
2	Pradeep Jain (As Nominee)	1	0.01%	0.01%	0.01%	0.00%
	Total	10,00,000	100%	100.00%	100.00%	0.00%

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EVERGREEN REALTORS PRIVATE LIMITED
(CIN- U45201DL2004PTC127961)
Notes forming part of the financial statements

	As at 31 March, 2022 Rs. In Lakhs	As at 31 March, 2021 Rs. In Lakhs
Note 3: Cash and cash equivalents		
a. Cash in hand	0.02	0.20
b. Balance with scheduled banks in current accounts	0.22	0.15
	0.24	0.35
Note 4: Other current financial assets		
Receivables on sale of land	97.70	97.70
Income Tax	-	-
	97.70	97.70
Note 6: Other equity		
Reserves & Surplus		
a. Retained earnings		
Opening Balance	(2.09)	(1.84)
Add: Profit for the year	(0.11)	(0.25)
Closing Balance	(2.20)	(2.09)
Note 7: Trade Payables		
Trade Payables	0.14	0.14
As per the information available with the Company, sundry creditors do not include any amount due to Micro, Medium and Small Enterprises as defined under "Micro, Small and Medium Enterprises Developments Act, 2006 (MSMED Act, 2006) and no interest has been paid or payable in terms of MSMED Act, 2006.		

9/11

[Handwritten Signature]



EVERGREEN REALTORS PRIVATE LIMITED
(CIN- U45201DL2004PTC127961)
Notes forming part of the financial statements

	Year ended 31 March, 2022	Year ended 31 March, 2021
	Rs. In Lakhs	Rs. In Lakhs
Note 8: Other expenses		
i. Fees and taxes	0.01	0.05
ii. Legal and professional charges	0.03	0.10
iii. Payment to auditors (see note 'i' below)	0.07	0.07
iv. Bank Charges	0.00	0.01
v. Other expenses	-	0.02
	0.11	0.25

Note 'i'
Payment to auditors (exclusive of GST)

Statutory audit fees	0.06	0.06
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Note 9: Earnings per share

i. Net profit for calculation of basic and diluted earnings per share	(0.11)	(0.25)
ii. Weighted average number of equity shares outstanding during the year	10,00,000	10,000
iii. Basic and diluted earnings per share	(0.01)	(2.45)
iv. Nominal value of equity shares	10	10

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EVERGREEN REALTORS PRIVATE LIMITED
(CIN- U45201DL2004PTC127961)
Notes forming part of the financial statements

Note 10: Related party disclosures

i. List of related parties

- a. Ultimate Holding company
- Parsvnath Developers Ltd
- b. Holding company
- Snigdha Buildwell Private Limited

ii. Balances outstanding/transactions with related parties

	<u>Parsvnath Developers Ltd</u> Rs. In Lakhs	<u>Snigdha Buildwell P. Ltd.</u> Rs. In Lakhs
a. Transactions during the year		
Advance given	-	32.00 (-)
b. Balances at year-end		
Advances given	-	32.00 (-)

Note 11: Additional information to the financial statements

- 11.1** The Company has established internal financial control over financial reporting as required under Section 134(5) (e) of the Companies Act, 2013, including the design and implementation. These internal financial controls were operating effectively during the year.
- 11.2** Inventory comprises work –in-progress , which includes cost of land and other related overheads. The inventory has been taken, valued and certified at cost at the year end by the management
- 11.3** The company has entered into a developer agreement with a developer company, Ms. Parsvnath Developers Limited, in respect of land situated at Sonapat, Haryana.
- 11.4** An equitable mortgage on land owned by the company situated at Village Raipur, District Sonapat, Haryana has been provided as security for loan availed by M/s Parsvnath Developers Ltd (the developer company) from M/s Rare Asset Reconstruction Limited and M/s Edelweiss Finvest Private Limited.

11.5 Events after reporting period

There are no event observed after the reported period which have impact on the Company's operations.

11.6 Previous year figures

Previous year figures have been regrouped /reclassified wherever necessary to correspond with the classification/disclosure as at 31.03.2022.

For **DINESH JAIN & ASSOCIATES**
Chartered Accountants
(FRN 004885N)

Neha Jain, FCA
PARTNER
M. No. 514725

Place: Delhi
Date: 26.05.2022



For and on behalf of the Board

Gautam Kumar Banswal
Director
(DIN - 08250179)

Place: Delhi
Date: 26.05.2022

Kuldeep Sharma
Director
(DIN - 08070259)