



**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF GREEN FORTUNE INDUSTRIES PRIVATE LIMITED**  
**Report on the audit of the Financial Statements**

We have audited the accompanying standalone financial statements of **GREEN FORTUNE INDUSTRIES PRIVATE LIMITED** ('the Company'), which comprise the Balance Sheet as at 31 March, 2024, the statement of Profit and Loss and statement of cash flow for the year ended, and notes to the financial statement, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('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 March 31, 2024, its profit (or Loss)\* and cash flows for the year ended on that date.

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing 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 Act 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 financial statements of the current period. These matters were addressed in the context of our audit of the 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, Business Responsibility 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 standalone 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.

### **Management's Responsibility 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, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

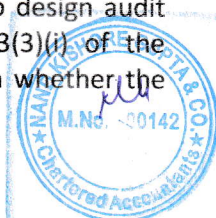
The board of directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's responsibilities for the audit of the financial statements**

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

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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Report on other legal and regulatory requirements**

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

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;



(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;

(e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2024 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 and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

d. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of accounts for the financial year ended March 31, 2024, which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail features being tampered with.

As Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

**For NAND KISHORE GUPTA & CO**

Chartered Accountants



*Nand Kishore Gupta*  
**Nand Kishore Gupta**

UDIN: **25300142BMICOG3032**

Place: DELHI

Date: 24/08/2024

GREEN FORTUNE INDUSTRIES PRIVATE LIMITED  
Balance Sheet as at 31.03.2024

(Amount in Hundreds.)

	Note	31 March 2024	31 March 2023
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	4	10000.00	10000.00
Reserves and surplus	5	-513.27	-600.00
Money received against share warrants			
		<u>9486.73</u>	<u>9400.00</u>
Share application money pending allotment	6		
<b>Non-current liabilities</b>			
Long-term borrowings	7	-	-
Deferred tax liabilities (Net)	8	-	-
Other long term liabilities	9	-	-
Long-term provisions	10	-	-
<b>Current liabilities</b>			
Short-term borrowings	11	-	-
Trade payables	12	-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
Other current liabilities	13	513.27	600.00
Short-term provisions	10	-	-
		<u>513.27</u>	<u>600.00</u>
<b>Total</b>		<u>10000.00</u>	<u>10000.00</u>
<b>ASSETS</b>			
<b>Non-current assets</b>			
<b>Property, Plant and Equipment Property and Intangible assets</b>			
Property, Plant and Equipment	14	-	-
Intangible assets	15	-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
Non-current investments	16	-	-
Deferred tax assets (Net)	8	-	-
Long term Loans and advances	17	-	-
Other non-current assets	18	-	-
<b>Current assets</b>			
Current investments	19	-	-
Inventories	20	-	-
Trade receivables	21	-	-
Cash and bank balances	22	1000.00	1000.00
Short term Loans and advances	23	9000.00	9000.00
Other current assets	24	-	-
		<u>10000.00</u>	<u>10000.00</u>
<b>Total</b>		<u>10000.00</u>	<u>10000.00</u>

Summary of significant accounting policies

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The accompanying notes are an integral part of the financial statements

As per our report of even date

For NAND KISHORE GUPTA & CO  
Chartered Accountants  
Firm Registration No. 032726

*Nand Kishore Gupta*  
(NAND KISHORE GUPTA)  
Chartered Accountant  
Membership No: 300142

Place: Delhi  
Date: 24/08/2024

For and on behalf of the Board of Directors of  
For GREEN FORTUNE INDUSTRIES PRIVATE LIMITED  
CIN: U01400DL2020PTC364928

*Pooja Jha* (POOJA JHA)  
Director  
DIN: 10581748  
*Shikha Mittal* (SHIKHA MITTAL)  
Director  
DIN: 10581813



**GREEN FORTUNE INDUSTRIES PRIVATE LIMITED**  
Statement of Profit and Loss for the year ended 31.03.2024

		(Amount in Hundreds.)	
	Note	31 March 2024	31 March 2023
<b>Income:</b>			
Revenue from operations	25	18972.20	-
Other Income	26	-	-
<b>Total Income</b>		<b>18972.20</b>	<b>-</b>
<b>Expenses:</b>			
Cost of materials consumed	27	-	-
Purchase of stock -in-trade/ Traded Goods	28	17909.75	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	29	-	-
Employee benefits expense	30	745.22	-
Finance costs	31	-	-
Corporate Social Responsibility expenditures	70	-	-
Depreciation and amortization expense	32	-	-
Other expenses	33	200.00	200.00
<b>Total expenses</b>		<b>18854.97</b>	<b>200.00</b>
<b>Profit/(loss) before exceptional and extraordinary items and tax</b>		<b>117.23</b>	<b>-200.00</b>
Exceptional items (specify nature & provide note/delete if none)		-	-
<b>Profit/(loss) before extraordinary items and tax</b>		<b>117.23</b>	<b>-200.00</b>
Extraordinary Items (specify nature & provide note/delete if none)		-	-
<b>Profit before tax</b>		<b>117.23</b>	<b>-200.00</b>
<b>Tax expense:</b>			
Current tax		30.50	-
For current year profits		-	-
Adjustments for earlier years		-	-
Deferred tax charge/ (benefit)	8	-	-
		30.50	-
<b>Profit/(Loss) for the period from continuing operations</b>		<b>86.73</b>	<b>-200.00</b>
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
<b>Profit/(loss) from discontinuing operations (after tax)</b>		<b>-</b>	<b>-</b>
<b>Profit/(Loss) for the year</b>		<b>86.73</b>	<b>-200.00</b>
Earnings per equity share [Nominal value per share Rs. _____ (previous year Rs. _____)]:	38		
Basic earnings per share			
Diluted earnings per share			

The accompanying notes are an integral part of the financial statements

As per our report of even date

For **NAND KISHORE GUPTA & CO**  
Chartered Accountants  
Firm Registration No. 052732

(Nand Kishore Gupta)

Membership No: 300142

Place: Delhi

Date: 24/08/2024

For and on behalf of the Board of Directors of  
For **GREEN FORTUNE INDUSTRIES PRIVATE LIMITED**  
CIN: U01400DL2020PTC364928

(POOJA JHA)

Director

DIN:10581748

(SHIKHA MITTAL)

Director

DIN:10581813

GREEN FORTUNE INDUSTRIES PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2024  
(Rs. In crores/millions/lakhs/ thousands) or (Amount in Rs.)

4 Share capital

The Company has only one class of share capital having a par value of ₹ 10 per share, referred to herein as equity shares.

	31 March 2024	31 March 2023
<b>Authorized</b>		
100000 Equity Shares of Rs. 10/- each	10000.00	10000.00
<b>Issued, subscribed and paid up</b>		
100000 equity shares of Rs. 10/- each fully paid	10000.00	10000.00
<b>Total</b>	10000.00	10000.00

(a) Reconciliation of shares outstanding at the beginning and at the end of the year

	31 March 2024		31 March 2023	
	Number of shares	Amount	Number of shares	Amount
Outstanding at the beginning of the year	1,00,000	10000.00	1,00,000	10000.00
Add: Issued during the year	-	-	-	-
Outstanding at the end of the year	1,00,000	10000.00	1,00,000	10000.00

(b) Rights, preferences and restrictions attached to shares

The company has only one class of equity shares having par value of Rs. 10 per share. Each shareholder is entitled to one vote per share held. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

During the year ended 31<sup>st</sup> March 2024, the amount of per share dividend recognized as distributions to equity shareholders was Rs. 0 (31<sup>st</sup> March 2024: Rs. 0)

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Shares held by holding company/ultimate holding company and/ or their subsidiaries/ associates

	31 March 2024	31 March 2023
Name of the Holding Limited, the holding company	-	-
Name of the ultimate holding company, the ultimate holding company	-	-
Name of other Subsidiaries/Associate Company, subsidiary/associate company	-	-

(d) Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date:  
Equity shares allotted as fully paid bonus shares by capitalization of securities premium  
Equity shares allotted as fully paid-up pursuant to contracts for consideration other than cash  
Equity shares bought back by the company

31 March 2024	31 March 2023
-	-

(e) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of the shareholder	31 March 2024		31 March 2023	
	Number of shares	% of holding in the class	Number of shares	% of holding in the class
Mrs. SAMASHA NAMDEO	50,000	50	50,000	50
Mr. PRADEEP NAMDEO	50,000	50	50,000	50
<b>TOTAL</b>	1,00,000		1,00,000	

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

(f) Details of Shares held by Promoters at the end of the year

NAME	31 March 2024			31 March 2023		
	No. Of Shares	% of total shares	% Change during the year*	No. Of Shares	% of total shares	% Change during the year*
Mrs. SAMASHA NAMDEO	50000	50	0	50000	50	
Mr. PRADEEP NAMDEO	50000	50	0	50000	50	
<b>Total</b>	100000	100	0	100000	100	0

5 Reserves and surplus

(a) Capital Reserve

	31 March 2024	31 March 2023
Opening balance	-	-
Add: Current year transfer from	-	-
Less: Utilization on account of / Transfer to	-	-
Closing balance	-	-

(b) Capital Redemption Reserve

	31 March 2024	31 March 2023
Opening balance	-	-
Add: Current year transfer from	-	-
Less: Utilization on account of / Transfer to	-	-
Closing balance	-	-

(c) Securities Premium Account

	31 March 2024	31 March 2023
Opening balance	-	-
Add : Securities premium credited on share issue	-	-
Less : Premium utilized for various reasons	-	-

NandShreeGupta  
CHAND KISHORE GUPTA  
Chartered Accountants

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Shikha Singh (Carol)

Notes forming part of the Financial Statements for the year ended 31st March, 2024

6 Share application money pending allotment.

## I. Terms and conditions

ii. Number of shares proposed to be issued

- iii. The amount of premium, if any

iv. The period before which shares are to be allotted

v. Whether the company has sufficient authorized share capital to cover the share capital amount on allotment of shares out of share application money

vi. The period for which the share application money has been pending beyond the period for allotment as mentioned in the share application form along with the reasons for such share application money being pending.

Shikhatgalewal

GREEN FORTUNE INDUSTRIES PVT. LTD. NEW DELHI

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Nand Kishore Gupta



GREEN FORTUNE INDUSTRIES PRIVATE LIMITED  
Notes forming part of the Financial Statements for the year ended 31st March, 2024

7 Long-term borrowings:

	Current maturities		Non current maturities	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
<u>Secured</u>				
(a) Bonds/debentures	-	-	-	-
(b) Term loans*				
from banks	-	-	-	-
from other parties	-	-	-	-
(c) Deferred payment liabilities*	-	-	-	-
(d) Deposits *	-	-	-	-
(e) Loans and advances from related parties *	-	-	-	-
(f) Long term maturities of finance lease obligations *	-	-	-	-
(g) Other loans and advances (Specify nature below)*	-	-	-	-
Deposits	-	-	-	-
Deposits from shareholders	-	-	-	-
Deposits from public	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<u>Unsecured</u>				
(a) Bonds/debentures *(state in descending order of maturity or conversion, starting from the farthest redemption or conversion date) (secured)	-	-	-	-
___ (Previous Year ___) % Debentures of Rs. ___ each redeemable at ___ on ___				
(b) Term loans*				
from banks	-	-	-	-
from other parties	-	-	-	-
(c) Deferred payment liabilities*	-	-	-	-
(d) Deposits *	-	-	-	-
(e) Loans and advances from related parties *	-	-	-	-
(f) Long term maturities of finance lease obligations *	-	-	-	-

Shrikant Goyal

GREEN FORTUNE INDUSTRIES LTD. NEW DELHI

20/03/24

Nand Kishore Gupta

NAND KISHORE GUPTA & CO. Chartered Accountants

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GREEN FORTUNE INDUSTRIES PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2024

(g) Other loans and advances (Specify nature below)					
Deposits:					
Deposits from shareholders					
Deposits from public					
Total long term borrowings including its current maturities					
Less: Amount disclosed under the head "Other current liabilities" (note XX)					
Total non current maturities of long term borrowings					
In case of continuing default as on the balance sheet date in repayment of current loans and interest with respect to (b) (e) & (g)					
1. Period of default					
2. Amount					
8	Deferred tax liabilities/(asset) (Net)	31 March 2024	Charge/(benefit) for the year	31 March 2023	
Deferred tax asset					
Expenses provided but allowable as Income Tax on payment basis					
Provision for doubtful debts					
Difference between book depreciation & tax depreciation					
Gross deferred tax asset (A)					
Deferred tax liability					
Difference between book depreciation & tax depreciation					
Gross deferred tax liability (B)					
Net deferred tax liability/(asset) (B-A)					
9	Other long term liabilities	31 March 2024	31 March 2023		
Trade Payables					
Others					
Advance from customers					
Unearned revenue					
Total Other long term liabilities					
10	Provisions	Long term		Short term	
		31 March 2024	31 March 2023	31 March 2024	31 March 2023
(a)	Provision for employee benefits (Refer note XX)				
Provision for gratuity (unfunded)					
Provision for leave Encashment (unfunded)					
(b)	Other provisions (Specify nature)				
Provision for Income tax (net of advance tax of Rs. ____ (previous year Rs. ____))					
Provision for Goods and Service tax					
Provision for warranties					
Provision for sales return					
Decommissioning liability					
Total Provisions					

Shrikhande



Nand Kishore Gupta



GREEN FORTUNE INDUSTRIES PRIVATE LIMITED  
Notes forming part of the Financial Statements for the year ended 31st March, 2024

	31 March 2024	31 March 2023
11 Short-term borrowings		
<u>Secured</u>		
(a) Loans repayable on demand from banks from other parties	12	12
(b) Loans and advances from related parties	12	12
(c) Deposits	12	12
(d) Other loans and advances (specify nature)	12	12
(e) Current Maturity of Long Term Borrowings		
<u>Unsecured</u>		
(a) Loans repayable on demand from banks from other parties	12	12
(b) Loans and advances from related parties	12	12
(c) Deposits	12	12
(d) Other loans and advances (specify nature)	12	12
(e) Current Maturity of Long Term Borrowings		
Total Short-term borrowings		
12 Trade payables	31 March 2024	31 March 2023
(a) Total outstanding dues of micro-enterprises and small enterprises	12	12
(b) Total outstanding dues of creditors other than micro-enterprises and small enterprises	12	12
Total Trade payables		

Based on the information available with the Company, there are no outstanding dues and payments made to any supplier of goods and services beyond the specified period under Micro, Small and Medium Enterprises Development Act, 2006 [MSMED Act]. There is no interest payable or paid to any suppliers under the said Act.

Shikha Gupta  
NEW DELHI

Nand Kishore Gupta  
NAND KISHORE GUPTA & CO.  
Chartered Accountants



GREEN FORTUNE INDUSTRIES PRIVATE LIMITED  
Notes forming part of the Financial Statements for the year ended 31st March, 2024

Trade Payables ageing schedule

As at March 2023 Particulars	Unbilled Payables	Payables Not Due	Current*				
			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) MSME	-	-	-	-	-	-	-
(ii) Disputed dues - MSME	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-

As at March 2021 Particulars	Unbilled Payables	Payables Not Due	Current				
			Outstanding for following				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-	-
(ii) Disputed dues - MSME	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-

13 Other current liabilities

- (a) Audit fee Payable  
(b) Provision for tax

Total Other current liabilities

	31 March 2024	31 March 2023
(a) Audit fee Payable	482.77	400.00
(b) Provision for tax	30.50	-
<b>Total</b>	<b>513.27</b>	<b>400.00</b>

Shubhagya  
GREEN FORTUNE INDUSTRIES PVT. LTD.  
NEW DELHI  
100% 100%

Nand Kishore Gupta  
NAND KISHORE GUPTA & CO.  
Chartered Accountants  
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# **GREEN FORTUNE INDUSTRIES LIMITED**

Balance Sheet as at 31st March 2014 (Rupees in Lakhs)

For the year ended 31st March 2014

As per the audited financial statements

Particulars	2013-14				2012-13			
	As at 31st March 2014	As at 31st March 2013	As at 31st March 2012	As at 31st March 2011	As at 31st March 2010	As at 31st March 2009	As at 31st March 2008	As at 31st March 2007
Fixed Assets								
Land and Buildings	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
Plant and Machinery	2,00,00,000	2,00,00,000	2,00,00,000	2,00,00,000	2,00,00,000	2,00,00,000	2,00,00,000	2,00,00,000
Current Assets								
Stocks	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
Debtors	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
Other Assets	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
Liabilities								
Capital	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
Reserves	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
Debt	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000

Notes on the Balance Sheet:  
 1. The Company has a registered office at Plot No. 1, Sector 1, Gurgaon, Haryana.  
 2. The Company has a registered office at Plot No. 1, Sector 1, Gurgaon, Haryana.  
 3. The Company has a registered office at Plot No. 1, Sector 1, Gurgaon, Haryana.  
 4. The Company has a registered office at Plot No. 1, Sector 1, Gurgaon, Haryana.  
 5. The Company has a registered office at Plot No. 1, Sector 1, Gurgaon, Haryana.

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GREEN FERTILISERS PRIVATE LIMITED  
 Annual Financial Statements for the year ended 31st March, 2014  
 As per section 129 of the Companies Act, 2013

1. Particulars of Fixed Assets and Depreciation

Particulars	At the end of the year ended 31st March 2014		At the end of the year ended 31st March 2013	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land and Buildings	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
Plant and Machinery	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
Other Assets	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000

The company has adopted the cost method of valuation for its fixed assets. The cost of fixed assets is determined on the basis of invoices and bills of lading. Depreciation is provided on the basis of the straight line method. The depreciation rates are as follows: Land and Buildings - 10%, Plant and Machinery - 20%, Other Assets - 10%.

2. In the event of any change in the method of valuation of fixed assets, the company shall disclose the same in the financial statements.

3. The company has adopted the cost method of valuation for its fixed assets.

4. The company has adopted the cost method of valuation for its fixed assets. The cost of fixed assets is determined on the basis of invoices and bills of lading. Depreciation is provided on the basis of the straight line method. The depreciation rates are as follows: Land and Buildings - 10%, Plant and Machinery - 20%, Other Assets - 10%.

5. The company has adopted the cost method of valuation for its fixed assets.

Particulars	At the end of the year ended 31st March 2014	At the end of the year ended 31st March 2013
Land and Buildings	1,00,00,000	1,00,00,000
Plant and Machinery	1,00,00,000	1,00,00,000
Other Assets	1,00,00,000	1,00,00,000

Shikha T. G. [Signature]



Nand Kishore Gupta [Signature]





14. Frequency, Phase and Complex-Two-Value Approx.

## 14. Frequency, Phase and Complex-Two-Side Amplitude

[illegible][illegible]

Charged by committee

[illegible]

The input is an integer  $i$  longer of degree  $i$  in  $\mathbb{Z}_p$ ,  $i \geq 0$ ,  $i \leq p-1$ ,  $i \leq p-1$ ,  $i \leq p-1$ . If the number of digits is too small, we will not have a  $p$ -adic integer. The  $p$ -adic integer is  $i$  in  $\mathbb{Z}_p$ ,  $i \geq 0$ ,  $i \leq p-1$ ,  $i \leq p-1$ ,  $i \leq p-1$ .

**Family history of cancer**

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Notes forming part of the Financial Statements for the year ended 31st March, 2024  
(Rs. in crores/millions/lakhs/ thousands) or (Amount in Rs.)



GREEN FORTUNE INDUSTRIES PRIVATE LIMITED  
Notes forming part of the Financial Statements for the year ended 31st March, 2024

(c) Loans and advances to related parties (Refer footnote 1)

(d) Other loans and advances (specify nature)

Prepaid expenses

Advance tax and tax deducted at source (Net of provision for income tax of Rs

\_\_\_\_ (previous year Rs \_\_\_\_\_)

CENVAT credit receivable

VAT credit receivable

Service tax credit receivable

Goods and service tax credit receivables (IGST, CGST, SGST)

Total (a)+(b)

(b)

Directors \*

Other officers of the Company \*

Firm in which director is a partner \*

Private Company in which director is a member

\* Either severally or jointly

18 Other non-current assets

(Unsecured, considered good, unless stated otherwise)

Long-term trade receivables (including trade receivables on deferred credit terms)

Security Deposits

Others (Specify nature)

Non-current bank balances (Refer note XX)

Total other non-current other assets

Book Value

Book Value

Shikha Singh  
NEW DELHI

Nand Kishore Gupta  
NAND KISHORE GUPTA & CO.  
Chartered Accountants  
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GREEN FORTUNE INDUSTRIES PRIVATE LIMITED  
Notes forming part of the Financial Statements for the year ended 31st March, 2024

	As at 31 March 2024		As at 31 March 2023	
	Face Value	Numbers/ Units/ Shares	Numbers/ Units/ Shares	Book Value
19 Current Investments				
Short term trade (valued at lower of cost or market value) - Quoted				
(a) Current maturities of long term investments (Refer note XX)		-		-
(b) Investments in subsidiaries		-		-
(c) Investments in joint ventures		-		-
(d) Investments in associates		-		-
(e) Investments in special purpose entities		-		-
(f) Investments in equity instruments		-		-
(g) Investments in preference shares		-		-
(h) Investments in government or trust securities		-		-
(i) Investments in debentures or bonds		-		-
(j) Investments in mutual funds		-		-
(k) Investments in partnership funds		-		-
(l) Other Short term investments (specify nature)		-		-
Net current investments		-		-
Short term trade (valued at lower of cost or market value) - Unquoted				
(a) Current maturities of long term investments (Refer note XX)		-		-
(b) Investments in subsidiaries		-		-
(c) Investments in joint ventures		-		-
(d) Investments in associates		-		-
(e) Investments in special purpose entities		-		-
(f) Investments in equity instruments		-		-
(g) Investments in preference shares		-		-
(h) Investments in government or trust securities		-		-
(i) Investments in debentures or bonds		-		-
(j) Investments in mutual funds		-		-
(k) Investments in partnership funds		-		-
(l) Other Short term investments (specify nature)		-		-
Net current investments		-		-
Grand Total		-		-
Aggregate market value as at the end of the year:				
Market value of quoted investments		-		-
Market value of unquoted investments		-		-
Aggregate provision made for diminution in value of investments		-		-
20 Inventories		31 March 2024		31 March 2023
(Valued at lower of cost and net realizable value, unless stated other wise)				
(a) Raw materials and components (Include Goods-in transit Rs. ____ (previous year Rs. ____))		-		-
(b) Work-in-progress (Valued at ____ cost)		-		-
(c) Finished goods (Include Goods-in transit of Rs. ____ (previous year Rs. ____))		-		-
(d) Stock-in-trade (Include Goods-in transit of Rs. ____ (previous year Rs. ____))		-		-
(e) Stores and spares (Include Goods-in transit of Rs. ____ (previous year Rs. ____)) (valued at cost)		-		-
(f) Loose Tools (Include Goods-in transit of Rs. ____ (previous year Rs. ____)) (Valued at cost)		-		-
(g) Others (Specify nature)		-		-
Total Inventories		-		-
21 Trade receivables		31 March 2024		31 March 2023
Secured, considered good		-		-
Unsecured, considered good		-		-
Unsecured, considered doubtful		-		-
Less: Provision for doubtful receivables		-		-
Total Trade receivables		-		-
Trade receivables include debts due by:				
Directors *		-		-
Other officers of the Company *		-		-
Firm in which director is a partner *		-		-
Private Company in which director is a member		-		-
* Either severally or jointly		-		-

31 March 2024	Particulars	Unbilled Dues	Not Due	Current						Total
				Outstanding for following periods from due date of Receipts						
				Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years		
	(i) Undisputed Trade receivables - considered good	-	-	-	-	-	-	-	-	
	(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-	
	(iii) Disputed Trade Receivables-considered good	-	-	-	-	-	-	-	-	
	(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-	
	Less: Provision for doubtful receivable [(Disputed + Undisputed)]	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	

Shikha Singh

NEW DELHI

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Chartered Accountants

GREEN FORTUNE INDUSTRIES PRIVATE LIMITED  
Notes forming part of the Financial Statements for the year ended 31st March, 2024

31 March 2023	Particulars	Unbilled Dues	Not Due	Current					
				Outstanding for following periods from due date of Receipts					
				Less than 6 months	6 months - 1 year	1-2 years years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered good	-	-	-	-	-	-	-	-	
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-	
(iii) Disputed Trade Receivables-considered good	-	-	-	-	-	-	-	-	
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-	
Less: Provision for doubtful receivable (Disputed + Undisputed)	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	

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GREEN FORTUNE INDUSTRIES PRIVATE LIMITED  
Notes forming part of the Financial Statements for the year ended 31st March, 2024

		31 March 2024	31 March 2023
<b>22 Cash and Bank Balances</b>			
<b>Cash and cash equivalents</b>			
On current accounts ICICI BANK		1000.00	1000.00
Deposits with original maturity of less than three months		-	-
On Unpaid dividend accounts		-	-
Deposits with original maturity of less than three months under lien		-	-
Cheques, drafts on hand		-	-
Cash on hand		-	-
Total	(i)	1000.00	1000.00
<b>Other bank balances</b>			
<b>-Current maturities</b>			
Deposits with original maturity for more than 12 months but less than 12 months from reporting date		-	-
Margin money or deposits under lien		-	-
Others (specify nature)		-	-
Total current maturities of other bank balances	(ii)	-	-
<b>-Non-current maturities</b>			
Deposits with maturity date after 12 months from reporting date		-	-
Deposits with original maturity for more than 3 months but less than 12 months		-	-
Margin money or deposits under lien		-	-
Others (specify nature)		-	-
Total gross non-current maturities of other bank balances	(iii)	-	-
Less: Amount disclosed under non-current assets	(iv)	-	-
Total non-current maturities of other bank balances included in cash and bank balances	(v-iii-iv)	-	-
Total Cash and bank balances	(i+ii+v)	1,00,000	1,00,000
<b>23 Short term loans and advances</b>			
(Unsecured, considered good, unless stated otherwise)			
(a) Loans and advances to related parties (Refer footnote 1):			
PRADHEEP NANDO (DIRECTOR)		4500.00	4500.00
SANASHA NANDO (DIRECTOR)		4500.00	4500.00
(b) Other loans and advances (specify nature)			
Prepaid expenses		-	-
CENMAT credit receivable		-	-
VAT credit receivable		-	-
Service tax credit receivable		-	-
GST input credit receivable		-	-
Total		9000.00	9000.00
Directors *		-	-
Other officers of the Company *		-	-
Firm in which director is a partner *		-	-
Private Company in which director is a member		-	-
* Either severally or jointly		-	-
<b>24 Other current assets</b>			
(a) Interest accrued but not due on deposits			
(b) Interest accrued and due on deposits		-	-
(c)		-	-
Total		-	-

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GREEN FORTUNE INDUSTRIES PVT. LTD. NEW DELHI

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**GREEN FORTUNE INDUSTRIES PRIVATE LIMITED**

Notes forming part of the Financial Statements for the year ended 31st March, 2024  
(Rs. In crores/millions/lakhs/ thousands) or (Amount in Rs.)

	31 March 2024	31 March 2023
<b>25 Revenue from operations</b>		
Sale of products		
Finished goods	18972.20	-
Traded goods	-	-
Sale of services	-	-
Grants or donations received (relevant in case of section 8 companies only)	-	-
Other operating revenue	-	-
Scrap sales	-	-
Other	-	-
Revenue from operations (Gross)	18972.20	-
Less: Excise duty	-	-
<b>Revenue from operations (Net)</b>	<b>18972.20</b>	<b>-</b>

Revenue from operations for periods up to June 30, 2017 includes excise duty. From July 1, 2017 onwards the excise duty and most indirect taxes in India have been replaced Goods and Service Tax (GST). The company collects GST on behalf of the Government. Therefore, Revenue from operations for period April 1, 2017 to June 30, 2017 do not include GST. In view of the aforesaid change in indirect taxes, Revenue from operations year ended March 31, 2019 is not comparable 31 March 2018.

	31 March 2024	31 March 2023
<b>26 Other income</b>		
Interest income	-	-
Dividend income	-	-
Net gain on sale of investments	-	-
Other non-operating income		
Gain on foreign exchange transactions and translations other than those considered as finance cost (net)	-	-
Commission income	-	-
Discount received	-	-
Miscellaneous income	-	-
<b>Total other income</b>	<b>-</b>	<b>-</b>

	31 March 2024	31 March 2023
<b>27 Cost of raw material consumed</b>		
Raw material consumed		
Inventory at the beginning of the year [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]	-	-
Add : Purchases during the year	-	-
Less: Inventory at the end of the year [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]	-	-
Cost of raw material consumed	(i) -	-
Packing material consumed (If considered as part of raw material)		
Inventory at the beginning of the year [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]	-	-
Add : Purchases during the year	-	-
Less: Inventory at the end of the year [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]	-	-
Cost of packing material consumed	(ii) -	-
Other materials (purchased intermediates and components)		
Inventory at the beginning of the year [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]	-	-
Add : Purchases during the year	-	-
Less: Inventory at the end of the year [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]	-	-
Cost of other material consumed	(iii) -	-
<b>Total raw material consumed</b>	<b>(i)+(ii)+(iii) -</b>	<b>-</b>

**Details of raw material and components consumed**

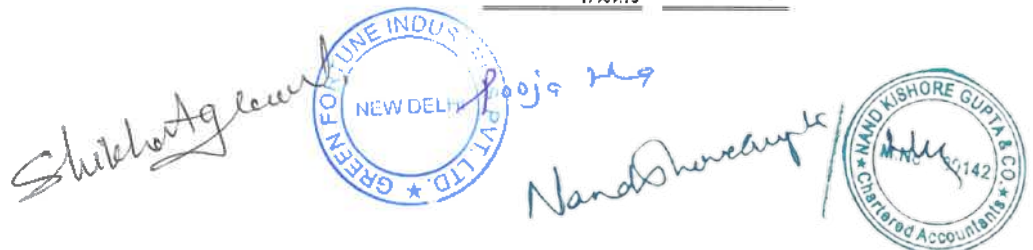
	31 March 2024	31 March 2023
(Broad heads)		
...	-	-
...	-	-
...	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Details of closing inventory of raw material and components**

	31 March 2024	31 March 2023
(Broad heads)		
...	-	-
...	-	-
...	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

	31 March 2024	31 March 2023
<b>28 Purchases of stock-in-trade</b>		
	17909.75	-
<b>Total</b>	<b>17909.75</b>	<b>-</b>

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GREEN FORTUNE INDUSTRIES PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2024  
(Rs. In crores/millions/lakhs/ thousands) or (Amount in Rs.)

29 Changes in inventories of finished goods, work in progress and stock-in-trade

	31 March 2024	31 March 2023
Inventories at the beginning of the year:		
Stock-in-trade [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]	-	-
Work in progress	-	-
Finished goods [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]	-	-
(I)	-	-
Inventories at the end of the year:		
Stock-in-trade [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]	-	-
Work in progress	-	-
Finished goods [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]	-	-
(II)	-	-
(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade	-	-
Details of closing inventory of:	31 March 2024	31 March 2023
<u>Traded goods</u>		
(Broad heads)	-	-
...	-	-
...	-	-
Total	-	-
<u>Work in progress</u>		
(Broad heads)	-	-
...	-	-
...	-	-
Total	-	-
<u>Finished goods</u>		
(Broad heads)	-	-
...	-	-
...	-	-
Total	-	-

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Nand Kishore Gupta





GREEN FORTUNE INDUSTRIES PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2024  
(Rs. In crores/millions/lakhs/ thousands) or (Amount in Rs.)

	31 March 2024	31 March 2023
<b>30 Employee benefits expense</b>		
Salaries, wages, bonus and other allowances	672.35	-
Contribution to provident and other funds	-	-
Gratuity expenses	-	-
Miscellaneous expense	2.35	-
Staff welfare expenses	70.52	-
<b>Total Employee benefits expense</b>	<b>745.22</b>	<b>-</b>
<b>31 Finance cost</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
Interest expense		
On bank loan	-	-
On debentures/bonds	-	-
On assets on finance lease	-	-
Other borrowing costs	-	-
Bank charges	-	-
Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
<b>Total Finance cost</b>	<b>-</b>	<b>-</b>
<b>32 Depreciation and amortization expense</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
on tangible assets (Refer note 13)	-	-
on intangible assets (Refer note 14)	-	-
<b>Total Depreciation and amortization expense</b>	<b>-</b>	<b>-</b>
<b>33 Other Expenses</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
Auditor's remuneration (Refer note below)	200.00	200.00
<b>Total Other expenses</b>	<b>200.00</b>	<b>200.00</b>
<b>Note : The following is the break-up of Auditors remuneration (inclusive/exclusive of service tax)</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
As auditor:		
Statutory audit	200.00	200.00
<b>Total</b>	<b>200.00</b>	<b>200.00</b>

Shikhar Agrawal



Nand Kishore Gupta

