M/S GREEN VIEW ENTERPRISE
2,KUMARPARA ROAD RAJPUR, KOLKATA-700149
BALANCE SHEET AS AT 31ST MARCH, 2025

Particulars	NOTE NO	As at March 31, 2025		As at March 31, 2024	
		Rs.	Rs.	Rs.	Rs.
SOURCES OF FUNDS					
Partners Funds and Liabilities					
Partners Capital Accounts	1		1,29,56,861		87,39,333
Loan Liabilities					
Secured Loans	2		20,57,360		34,17,955
Unsecured Loans	3		55,00,000		55,00,000
Current Liabilities and Provisions					
Sundry Creditors	4		5,70,843		16,77,846
Other Current Liabilities	5		2,64,94,176		2,03,57,367
Short Term Provisions	6		20,38,599		4,69,546
TOTAL			4,96,17,839		4,01,62,047
APPLICATION OF FUNDS					
Non Current Assets					
Property Plant and Equipment and Intangible Assets					
Property Plant and Equipment	7		1,02,077		1,20,174
Current Assets					
Inventories	8	50,56,285		76,24,900	
Sundry Debtors	9	1,10,16,009		49,40,841	
Short Term Loans and Advances	10	2,83,873			
Cash and Cash Equivalents	11	19,65,757		1,55,078	
Other Current Assets	12	3,11,93,838	4,95,15,762	2,73,21,053	4,00,41,872
TOTAL			4,96,17,839		4,01,62,046
Notes on Accounts					

This is the Balance Sheet referred to in our report of even date

For JAV & Associates
Chartered Accountants
(Firm Reg No. 328043E)

NEHA JALAN Digitally signed by NEHA JALAN

CA Neha Jalan
Partner
(Membership No.066248)

Kolkata
Date : 28.10.2025

JAV & ASSOCIATES KOLKATA FRN 328043E CHARTERED ACCOUNTANTS

For GREEN VIEW ENTERPRISE
Partner

GREEN VIEW ENTERPRISE Rajpur, Kolkata-149

For GREEN VIEW ENTERPRISE
Partner

M/S GREEN VIEW ENTERPRISE
2,KUMARPARA ROAD RAJPUR, KOLKATA-700149

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

Particulars	NOTE No.	As on March 31, 2025		As on March 31, 2024	
		Rs.	Rs.	Rs.	Rs.
Revenue from Operations	13		4,19,99,995		2,04,73,433
Other Income	14		10,59,077		4,47,662
TOTAL INCOME			4,30,59,072		2,09,21,095
EXPENDITURE					
Cost of Materials Consumed	15		2,65,20,285		1,39,90,463
Employee Benefit Expenses	16		3,80,966		4,06,453
Finance Cost	17		58,621		2,88,709
Other Direct Expenses	18		77,04,398		39,46,503
Other Expenses	19		15,98,950		6,18,039
Depreciation	7		22,935		28,663
			3,62,86,155		1,92,78,830
Profit Before Partners Remuneation/Interest			67,72,917		16,42,265
Partners Remuneration			2,40,000		3,00,000
Interest on Partners Capital			-		5,72,753
Profit Before Tax			65,32,917		7,69,512
Provision for Tax			20,38,599		4,69,546
Profit After Tax			44,94,318		2,99,966
Profit Apportioned to Partners Capital Account					
SANDIP KUMAR NEOGI			5,39,318		35,996
SANJIB KUMAR NEOGI			5,39,318		35,996
SUKANTA NEOGI			9,88,750		65,992
SOUMEN KUMAR NEOGI			5,39,318		35,996
SAMIR KUMAR NEOGI			5,39,318		35,996
SUDIPTA NEOGI			9,88,750		65,993
DHRUBAPADA NEOGI			1,34,830		8,999
SOUMITRA NEOGI			1,34,830		8,999
SILA NEOGI			89,886		5,999
			44,94,316		2,99,966
Notes on Accounts					

This is the Profit & Loss referred to in our report of even date

For JAV & Associates
Chartered Accountants
(Firm Reg No. 328043E)

NEHA JALAN Digitally signed by NEHA JALAN

CA Neha Jalan
Partner
(Membership No.066248)

Kolkata
Date : 28.10.2025

JAV & ASSOCIATES KOLKATA FRN 328043E CHARTERED ACCOUNTANTS

For GREEN VIEW ENTERPRISE
Partner

GREEN VIEW ENTERPRISE Rajpur, Kolkata

For GREEN VIEW ENTERPRISE
Partner

M/S GREEN VIEW ENTERPRISE

NOTES FORMING PART OF THE ACCOUNTS

PARTNERS CAPITAL ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

Note 1: Partners capital Account'

Figs in Rs

Name of Partners	PAN	(%) of Shares	Opening Balance 01/04/2024	Addition				Gross Total	Deduction		Gross Deduction	Closing Balance 31/03/2025
				Introduce Capital	Interest on Capital	Remuneration	Share of Profit		Drawings	Prior Period Corrcetions written off		
SANDIP KUMAR NEOGI	ABHPN9442R	12	9,37,282				5,39,318	**14,76,600**	-		-	**14,76,600**
SANJIB KUMAR NEOGI	ABHPN9441N	12	10,23,719				5,39,318	**15,63,037**	-		-	**15,63,037**
SUKANTA NEOGI	ABHPN9444K	22	37,93,003	5,00,000			9,88,750	**52,81,753**	10,16,790		10,16,790	**42,64,963**
SOUMEN KUMAR NEOGI	ABHPN9445J	12	9,99,384				5,39,318	**15,38,702**	-		-	**15,38,702**
SAMIR KUMAR NEOGI	ABQPN1562K	12	7,61,587				5,39,318	**13,00,905**	-		-	**13,00,905**
SUDIPTA NEOGI	ABQPN1561L	22	28,77,137			1,20,000	9,88,750	**39,85,887**	-		-	**39,85,887**
DHRUBAPADA NEOGI	AETPN1927Q	3	-1,89,161				1,34,830	**-54,331**			-	**-54,331**
SOUMITRA NEOGI	ABHPN9443Q	3	-8,81,680				1,34,830	**-7,46,850**	-		-	**-7,46,850**
SILA NEOGI	AENPN8834Q	2	-5,81,938			1,20,000	89,886	**-3,72,052**	-		-	**-3,72,052**
			87,39,333	**5,00,000**	**-**	**2,40,000**	**44,94,318**	**1,39,73,651**	**10,16,790**		**10,16,790**	**1,29,56,861**

JAV & ASSOCIATES
KOLKATA
FRN 328043E
CHARTERED ACCOUNTANTS

GREEN VIEW ENTERPRISE
Rajpur, Kolkata-149

M/S GREEN VIEW ENTERPRISE
NOTES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2025

Particulars	As at March 31, 2025		As at March 31, 2024	
	Rs.	Rs.	Rs.	Rs.
Note 2: Secured Loans				
Secured Loan from United Bank of India OD (Secured against stocks and debtors)		20,57,360		24,32,042
Secured Loan from Life Insurance Corporation (Secured against Keyman Insurance Policy)		-		9,85,913
		20,57,360		**34,17,955**
Note 3: Unsecured Loan (from Partners)				
Samir Kumar Neogi		35,00,000		35,00,000
Sanjib Kumar Neogi		20,00,000		20,00,000
		55,00,000		**55,00,000**
Note: 4 Sundry Creditirs				
Sundry Creditors (net)		5,70,843		16,77,846
		5,70,843		**16,77,846**
Note 5: Other Current Liabilities				
Advance received against Sale of Property		2,07,04,652		1,65,08,400
Liabilties for Expenses		38,503		85,950
GST and other Payables		31,08,938		37,60,882
TDS Payable		24,198		2,135
Audit Fees Payable		65,000		
Duties & Taxes		25,51,385		
CGST	*12,86,835.00*			
SGST	*12,66,861.00*			
IGST	*-2,311.00*			
Rent Payable		1,500		-
		2,64,94,176		**2,03,57,367**
Note 6: Short Term Provisions				
Provision for Taxation		-		-
IT Provision - 2023-24		-		4,69,546
IT Provision - 2024-25		20,38,599		-
		20,38,599		**4,69,546**

JAV & ASSOCIATES KOLKATA FRN 328043E CHARTERED ACCOUNTANTS

GREEN VIEW ENTERPRISE Rajpur, Kolkata-149

M/S GREEN VIEW ENTERPRISE
FOR THE YEAR ENDED 31st MARCH 2025
Note 7: Property Plant and Equipment

Figs in Rs

	Opening WDV as on 01.04.2024	Less Sold/Adjusted during the Year	Additions prior to September, 2024	Additions After 30th September, 2024	Depreciation Rate(%)	Depreciation on Opening Block and Acquisition prior to Sept,2024	Depreciation on Additions after 30th September, 2024	Total Depreciation	WDV as on 31.03.2025
TANGIBLE ASSETS									
Factory Building	21,121				10%	2,112	-	2,112	**19,009**
Plant & Machinery	32,266		4,838		15%	5,566	-	5,566	**31,538**
Furniture & Fittings	1,279				10%	128	-	128	**1,151**
Computer & Software	21,213				40%	8,485	-	8,485	**12,728**
Battery	989				15%	148	-	148	**841**
Mobile Phone	37,538				15%	5,631	-	5,631	**31,907**
Welding Machine	5,768				15%	865	-	865	**4,903**
Total Tangible Assets	**1,20,174**	**-**	**4,838**	**-**		**22,935**	**-**	**22,935**	**1,02,077**

JAV & ASSOCIATES * CHARTERED ACCOUNTANTS * KOLKATA FRN 328043E

GREEN VIEW ENTERPRISE * Rajpur, Kolkata-149 *

M/S GREEN VIEW ENTERPRISE
FOR THE YEAR ENDED 31st MARCH 2025
NOTES FORMING PART OF THE ACCOUNTS

Particulars	As at March 31, 2025		As at March 31, 2024	
	Rs.	Rs.	Rs.	Rs.
Note 8: Inventories				
Finished Goods		50,56,285		49,87,900
Work in Progress		-		26,37,000
		50,56,285		**76,24,900**
Note 9: Sundry Debtors				
Outstanding for over 6 Months		3,90,846		1,99,515
Other Outstandings		1,06,25,163		47,41,326
		1,10,16,009		**49,40,841**
Note 10: Short Term Loans and Advances				
Advance From Hella InfraMarket		1,94,523		-
Soumyasri Debasish Nayak		3,550		-
Shitalamata Builders		85,800		-
		2,83,873		-
Note 11: Cash and Cash Equivalents				
Cash in Hand		2,59,766		74,040
Balance with Schedule Banks in Fixed Deposit		86,435		81,038
Accrued Interest		5,397		-
Cash at Bank		16,14,159		-
		19,65,757		**1,55,078**
Note 12: Other Current Assets				
i) Tender Deposit		**1,00,000**		**1,00,000**
ii) Project Expenses				
Project Expenses Incurred		2,48,12,369		2,48,12,369
Add: Project Expenses incurred during the year		2,12,000		-
		2,50,24,369		**2,48,12,369**
iii) Other Current Assets				
Retention Money		21,90,877		11,28,644
Employee Advances		35,998		5,998.00
TDS Deducted 2024-25		7,53,351		3,99,042
TDS on GST Receivable		6,94,243		-
Srevice Tax paid under protest		-		6,00,000
Advance Tax /Other Taxes Paid		23,95,000		2,75,000
		60,69,469		**24,08,684**
Total (i+ii+iii)		**3,11,93,838**		**2,73,21,053**

M/S GREEN VIEW ENTERPRISE

FOR THE YEAR ENDED 31st MARCH 2025

NOTES FORMING PART OF THE ACCOUNTS

Particulars	2024-25		2023-24	
	Rs.	Rs.	Rs.	Rs.
Note 13: Revenue from Operations				
Job Work		4,19,99,995		2,04,73,433
		4,19,99,995		**2,04,73,433**
Note 14: Other Income				
Discount received		-		28,693
Key Man Insurance		1,80,000		3,70,600
Reimbursement of Explosive Licence Fee		-		30,000
Interest on Fixed Deposit		5,397		5,060
Interest on Employee Loan		-		286
Interest on IT refund		6,780		13,023
Interest on Service Tax Assessment Refund		3,22,619		-
Sundry Creditors Written off		5,44,281		-
		10,59,077		**4,47,662**
Note 15: Cost of Materials Consumed				
Opening Stock		-		75,09,185
Raw Material		26,37,000		-
WIP		49,87,900		-
Add: Purchase		2,39,51,670		1,41,06,178
		3,15,76,570		**2,16,15,363**
Less: Closing Work in Progress		-		26,37,000
Less: Closing Stock		-		49,87,900
Raw Materials		50,56,285		-
		2,65,20,285		**1,39,90,463**
Note 16: Employee Benefit Expenses				
Wages including Staff Incentive		3,80,966		4,06,453
		3,80,966		**4,06,453**
Note17: Finance Cost				
Interest paid to Bank		32,208		1,88,080
Interest paid to LIC		26,413		1,00,629
		58,621		**2,88,709**
Note 18: Other Direct Operating Expenses				
Labour Charges		63,39,976		32,33,020
Carriage Inward		70,000		2,46,791
Hire Charges		2,65,370		2,02,550
Site Expenses		10,29,052		2,49,160
Packing Material		-		14,982
		77,04,398		**39,46,503**
Note 19: Other Expenses				
Bank Charges		1,05,177		26,624
Audit Fees		65,000		40,000
Conveyance		244		-
Consultancy Charges		60,000		1,10,230
Electric Charges		6,85,106		1,062
General Charges		1,400		2,767
Keyman's Insurance		1,03,299		1,03,299
Licence & Taxes		1,220		8,133
Printing & Stationery		8,643		1,398
Repairs and Maintenance		-		3,500
Rent		18,000		18,000
Professional Tax Assessment		-		11,450
Sales Tax Assessment		-		1,22,710
Staff Welfare		-		35,419
Telephone		-		6,947
Prior Period		-		1,26,500
Carriage Outword		99,800		-
Fire Service		2,68,000		-
Bad Debt Written off		1,78,497		-
Interest on TDS		14		-
Professional Tax		4,550		-
		15,98,950		**6,18,039**

JAV & ASSOCIATES KOLKATA FRN 328043E

NOTES FORMING PARTS OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2025

- **Significant Accounting Policies**

(i) Basis of accounting

The financial statements have been prepared on accrual basis under the historical cost to comply in all material respects with the Generally Accepted Accounting policies.

(ii) Use of estimates

The presentation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities (including contingent liabilities) on the date of the financial statements and the reported amount revenues and expenses during the reporting period. Difference between the actual results and the estimates are recognised in the period in which the results are known/materialised.

(iii) Revenue Recognition/Expenses Booking

Revenue is recognised when the contract price is realised from the contractee.

Sale on the real estate project would be recognised when the final transfer to the buyer is completed and the flat is registered

Interest income is accounted for on an accrual basis.

All expenses and income is provided on an accrual basis, except statutory liabilities, which are provided on actual payments made.

(iv) Inventories

Inventories are valued at lower of cost or market value. Work in progress is valued at estimated contract value pending billing less estimated profit element comprised in such jobs.

(v) Depreciation

Depreciation is provided at the rates prescribed by the Income Tax Act, 1961.

Other Notes

- Cash balance in hand is as certified by the Management.
- Sundry Debtors balances as stated in the accounts are fully recoverable and no provision towards doubtful debts, if any, is required to be made.
- Certain documents relating to expenses incurred at the sites could not be shown. The auditors have relied on the available records and the explanations provided by the partners. Also, some documents relating to expenses incurred on the real estate project could not be shown and the auditors have relied on the information and details provided by the Partners.

For JAV & Associates
Chartered Accountants
(Firm Reg No.328043E)

NEHA JALAN Digitally signed by NEHA JALAN

CA Neha Jalan
Partner
(Membership No. 066248)
Kolkata
Dated: 28.10.2025

JAV & ASSOCIATES KOLKATA FRN 328043E CHARTERED ACCOUNTANTS

GREEN VIEW ENTERPRISE Kolkata-149 Rajpur

For GREEN VIEW ENTERPRISE

Partner

For GREEN VIEW ENTERPRISE

Partner