

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, 2025, 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, 2025, 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, 2025 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2025 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, 2025, 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.

For NAND KISHORE GUPTA & CO
Chartered Accountants

Nand Kishore Gupta
UDIN: **25300142BMICRE2706**

Place: DELHI
Date: 10/09/2025

DIRECTORS REPORT

To

The Members

GREEN FORTUNE INDUSTRIES PRIVATE LIMITED

Your Directors have pleasure in presenting the Boards' Report of the Company together with audited Statement of Accounts and the Auditors' Report of your company for the financial year ended 31st March, 2025.

FINANCIAL RESULTS

(Amount in Rs.)

Financial Results	Year ended 31st March, 2025	Year ended 31st March, 2024
(a) Turnover (including Other Income)	1998955/-	18,97,220/-
(b) Net Profit/Loss (before depreciation and tax)	10129/-	11723/-
Less : Depreciation	0/	0
(c) Net Profit/(Loss) before tax	10129/-	11723/
Less : Provision for Tax (including for deferred tax)	0 /-	3050/
(d) Net Profit/(Loss) after tax	10129/-	8673/-

EXTRACT OF ANNUAL RETURN

The Extract of Annual Return required under Section 134(3)(a) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, forms part of this report.

MEETINGS DURING THE FINANCIAL YEAR

BOARDMEETING

Green Fortune Industries Pvt. Ltd.

Pooja K

Director

Green Fortune Industries Pvt. Ltd.

Shikhar Singh

Director

During the financial year 2024-25, the Board of Directors of the Company duly meet Four (4) times The intervening gap between the two meetings was within the period as prescribed under the Companies Act, 2013.

Further, the status of attendance of Board Meeting by each of Director is as follow:

S. No.	Name Director	of No. Board	of Meeting Held	No. of Board Meeting Attended
1.	POOJA JHA	4		4
2.	SHIKHA MITTAL	4		4

COMMITTEE MEETINGS

During the financial year 2024-25, there was no such meeting held.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

There is no change in the Board of Directors of the Company during the Financial Year 2024-25.

Further, the provisions related to KMP were not applicable for the Financial Year 2024-25.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134 of the Companies Act, 2013, the Directors, to the best of their knowledge and belief, confirm that:

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(d) The Directors had prepared the annual accounts on a going concern basis; and

(e) Clause(e) of section 134(5) is not applicable as the Company is not a listed Company

Green Fortune Industries Pvt. Ltd.


Director

Green Fortune Industries Pvt. Ltd.


Director

(f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DETAIL OF FRAUD AS PER AUDITORS REPORT

There is no fraud in the Company during the F.Y. ended 31st March, 2025. This is also being supported by the report of the auditors of the Company as no fraud has been reported in their audit report for the F.Y. ended 31st March, 2025.

BOARD'S COMMENTS ON QUALIFICATION, RESERVATION & ADVERSE REMARKS OR DISCLAIMER MADE BY:

Statutory Auditors

Observation made by the Statutory Auditors in their Report are self explanatory and therefore, do not call for any further comments under section 134(3)(f) of the Companies Act, 2013.

Cost Auditors

The Cost audit of the Company has not been conducted for the financial year 2024 - 25 as provisions of Section 148 of the Companies Act, 2013 are not applicable on the Company.

PARTICULARS OF INTER-CORPORATE LOANS & INVESTMENT

During the financial year 2024-25, the Company has not made any investment.

Further the Company has not given any guarantee or security to any person or body corporate.

PARTICULARS OF RELATED PARTY TRANSACTIONS

Related party transactions that were entered into during the financial year were on arm's length basis and were in ordinary course of business. There are no materially significant related party transactions made by the Company which may have potential conflict with the interest of the Company.

There are no material related party transactions which are not in ordinary course of business or which are not on arm's length basis and hence there is no information to be provided as required under Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014.

STATE OF COMPANY'S AFFAIRS

It is imperative that affair of our Company are managed in a fair and transparent manner. This is vital to gain and retain the trust of our stakeholders.

AMOUNT WHICH IT PROPOSES TO CARRY TO RESERVES

The amount of Rs. 10129 /- to be carried as Profit in the balance sheet for the financial year ended 31st March, 2025. It is not being proposed to carry this amount in to any specific reserve.

DIVIDEND

The company is in need of fund. So your directors are not declaring any dividend. However the Company is hopeful of declaring dividend in near future.

MATERIAL CHANGES & COMMITMENTS

There has been no material changes and Commitment affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and date of the Report.

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

Pursuant to provisions of Section 134(3)(m) & Rule 8(3)(A) of Companies(Accounts) Rules, 2014 the details of energy conservation, technology absorption and foreign exchange earnings and outgo has been given in to this report.

DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY

The management of the Company has duly adopted the Risk Management Policy as per the requirement of the Companies Act, 2013. Further, they had taken adequate care in its implementation by identifying various element of risk which may causes erious threat to the existence of the Company.

DETAILS OF COMPANY'S CORPORATE SOCIAL RESPONSIBILITY

The provisions of the Corporate Social Responsibility as contained under the Companies Act, 2013 are applicable on the Company.

The brief outline of the Corporate Social Responsibility (CSR) Policy of the Company and the initiatives undertaken by the Company on CSR activities during the year are set out in of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014.

JOINT VENTURE/ ASSOCIATE OR SUBSIDIARY COMPANIES

NA

REPORT ON PERFORMANCE OF SUBSIDIARIES, ASSOCIATE COMPANIES & JOINT VENTURE

The Company has no subsidiary company.

The Board's Report has been prepared based on "STAND ALONE FINANCIAL STATEMENT OF THE COMPANY"

- Associate – There is no associate company.
- Joint venture companies, including in the consolidated financial statement is

Presented – There is no joint venture company.

DEPOSITS

The Board states that no disclosure or reporting was required in respect of the details relating to deposits covered under Chapter V of the Act as there were no deposits during the financial year 2024-25.

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

As per the requirement of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('Act') and rules made there under, your Company has adopted a Sexual Harassment Policy for women to ensure healthy working environment without fear of prejudice, gender bias and sexual harassment.

The Board states that there were no cases or complaints filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

ORDERS PASSED BY REGULATORS/COURTS/TRIBUNALS

There is no such order passed by the Regulators/Courts/Tribunals in respect to the Company during the financial year.

INTERNAL FINANCIAL CONTROLS

The Company has maintained adequate financial control system, commensurate with the size, scale and complexity of its operations and ensures compliance with various policies, practices and statutes in keeping with the organization's pace of growth and

increasing complexity of operations.

PARTICULARS OF EMPLOYEES

None of the employees who have worked throughout the year or a part of the financial year were getting remuneration in excess of the threshold mentioned under Section 197(12) of the Act read with rule 5(2) of Companies (Appointment and Remuneration) Rules, 2014.

NO CHANGES IN THE BUSINESS

Your Directors would like to inform that Company is doing its regular business without any deviation to other objects.

VIGIL MECHANISM

Your Directors would like to inform that till now provisions of establishment of Vigil

Mechanism do not apply to the Company.

ACKNOWLEDGEMENT

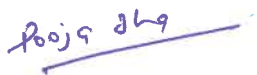
Your Directors wish to place on record their appreciation for the co-operation and support extended by the Share Holders, various authorities, banks, dealers and vendors..

The Directors also acknowledge with gratitude the dedicated efforts and valuable contribution made by all the employees of the Company.

For & on behalf of the Board of

GREEN FORTUNE INDUSTRIES PRIVATE LIMITED

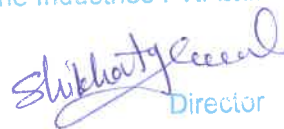
Green Fortune Industries Pvt. Ltd.


Director

Director

Director

Green Fortune Industries Pvt. Ltd.


Director

Place: Delhi

Date: 10/09/2025

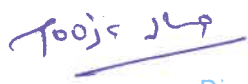
LIST OF SHAREHOLDERS/DIRECTORS

I certify that the shareholders of the GREEN FORTUNE INDUSTRIES PRIVATE LIMITED
(CIN: U01400DL2020PTC364928) AS ON 31.03.2025 are as mentioned below.

S.NO	DIRECTOR NAME	DIN	ADDRESS	DESIGNATION	NO OF SHARES HELD	% OF SHARING
1.	PRADEEP NAMDEO	05272209	B-1/44, BASEMENT FLOOR, MALVIYA NAGAR,SOUTH DELHI, DELHI-110017	Shareholders	50000	50
2.	SAHASHA NAMDEO	06746773	B-1/44, BASEMENT FLOOR, MALVIYA NAGAR,SOUTH DELHI, DELHI-110017	Shareholders	50000	50
3.	SHIKHA MITTAL	10581813	W/O RITESH MITTAL,B-456THIRD FLOOR RIGHT SIDE,BLOCK-B,KH NO-1926/2,NEAR TARAPORE ENCLAVE,VASANT KUNJ, SOUTH WEST DELHI,INDIA-110070	Directors		
4.	POOJA JHA	10581748	W/OHIRANANDJHA,HOUSE NO-160,KH NO-21/17 UPPER GROUND FLOOR,BLOCK-B,GALI NO-10HIMGIRI ENCLAVE,BURARI NORTH DELHI,INDIA-110084	Directors		

Date 10/09/2025
Place Delhi

Green Fortune Industries Pvt. Ltd.


Director

Green Fortune Industries Pvt. Ltd.


Director

GREEN FORTUNE INDUSTRIES PRIVATE LIMITED
Balance Sheet as at 31.03.2025

(Amount in Hundreds.)

	Note	31 March 2025	31 March 2024
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	4	10000.00	10000.00
Reserves and surplus	5	-411.98	-513.27
Money received against share warrants			
		<u>9588.02</u>	<u>9486.73</u>
Share application money pending allotment	6		
Non-current liabilities			
Long-term borrowings	7	-	-
Deferred tax liabilities (Net)	8	-	-
Other long term liabilities	9	-	-
Long-term provisions	10	-	-
		<u>-</u>	<u>-</u>
Current liabilities			
Short-term borrowings	11	4966.50	-
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	200.00	513.27
Short-term provisions	10	618.77	-
		<u>5785.27</u>	<u>513.27</u>
Total		<u>15373.29</u>	<u>10000.00</u>
ASSETS			
Non-current assets			
Property, Plant and Equipment Property and Intangible assets			
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	-	-
		<u>-</u>	<u>-</u>
Current assets			
Current investments	19	-	-
Inventories	20	-	-
Trade receivables	21	-	-
Cash and bank balances	22	6141.28	1000.00
Short term Loans and advances	23	9232.01	9000.00
Other current assets	24	-	-
		<u>15373.29</u>	<u>10000.00</u>
Total		<u>15373.29</u>	<u>10000.00</u>

Summary of significant accounting policies

2

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.: 0327326E

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

(NAND KISHORE GUPTA)

Membership No: 300142

Place: Delhi
Date: 10/09/2025

POOJA JHA
Director
DIN:10581748

SHIKHA MITTAL
Director
DIN:10581813

Green Fortune Industries Pvt. Ltd.

Pooja Jha

Director

Green Fortune Industries Pvt. Ltd.

Shikha Mittal

Director

GREEN FORTUNE INDUSTRIES PRIVATE LIMITED
Statement of Profit and Loss for the year ended 31.03.2025

(Amount in Hundreds.)			
	Note	31 March 2025	31 March 2024
Income:			
Revenue from operations	25	19989.55	18972.20
Other Income	26	-	-
Total Income		19989.55	18972.20
Expenses:			
Cost of materials consumed	27	-	-
Purchase of stock -in-trade/ Traded Goods	28	14305.30	17909.75
Changes in inventories of finished goods, work-in-progress and stock-in-trade	29	-	-
Employee benefits expense	30	5382.96	745.22
Finance costs	31	-	-
Corporate Social Responsibility expenditures	70	-	-
Depreciation and amortization expense	32	-	-
Other expenses	33	200.00	200.00
Total expenses		19888.26	18854.97
Profit/(loss) before exceptional and extraordinary items and tax		101.29	117.23
Exceptional items (specify nature & provide note/delete if none)		-	-
Profit/(loss) before extraordinary items and tax		101.29	117.23
Extraordinary Items (specify nature & provide note/delete if none)		-	-
Profit before tax		101.29	117.23
Tax expense:			
Current tax		-	30.50
For current year profits		-	-
Adjustments for earlier years		-	-
Deferred tax charge/ (benefit)	8	-	30.50
Profit/(Loss) for the period from continuing operations		101.29	86.73
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from discontinuing operations (after tax)		-	-
Profit/(Loss) for the year		101.29	86.73
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.0327326E

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

(Nand Kishore Gupta)
Membership No: 300142

POOJA JHA
Director
DIN:10581748

SHIKHA MITTAL
Director
DIN:10581813

Place: Delhi
Date: 10/09/2025

Green Fortune Industries Pvt. Ltd. Green Fortune Industries Pvt. Ltd.
 Director
 Director

GREEN FORTUNE INDUSTRIES PRIVATE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2025
(Rs. In crores/millions/lakhs/ thousands) or (Amount in Hundreds.)

- 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 2025	31 March 2024
<u>Authorized</u> 100000 Equity Shares of Rs. 10/- each	10000.00	10000.00
<u>Issued, subscribed and paid up</u> 100000 equity shares of Rs. 10/- each fully paid	10000.00	10000.00
Total	10000.00	10000.00

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

	31 March 2025		31 March 2024	
	Number of shares	Amount	Number of shares	Amount
Outstanding at the beginning of the year	1000.00	10000.00	1000.00	10000.00
Add: Issued during the year	-	-	-	-
Outstanding at the end of the year	1000.00	10000.00	1000.00	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 31st March 2024, the amount of per share dividend recognized as distributions to equity shareholders was Rs. 0 (31st 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 2025	31 March 2024
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 2025	31 March 2024
-	-
-	-
-	-

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

Name of the shareholder	31 March 2025		31 March 2024	
	Number of shares	% of holding in the class	Number of shares	% of holding in the class
Mrs. SAHASHA NAMDEO	500.00	0.50	500.00	0.50
Mr. PRADEEP NAMDEO	500.00	0.50	500.00	0.50
TOTAL	1000.00		1000.00	

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 2025			31 March 2024		
	No. Of Shares	% of total shares	% Change during the year*	No. Of Shares	% of total shares	% Change during the year*
Mrs. SAHASHA NAMDEO	500.00	0.50	-	500.00	0.50	-
Mr. PRADEEP NAMDEO	500.00	0.50	-	500.00	0.50	-
Total	1000.00	1.00	-	1000.00	1.00	-

- 5 Reserves and surplus

	31 March 2025	31 March 2024
(a) Capital Reserve		
Opening balance	-	-
Add: Current year transfer from	-	-
Less: Utilization on account of / Transfer to	-	-
Closing balance	-	-
(b) Capital Redemption Reserve		
Opening balance	-	-
Add: Current year transfer from	-	-
Less: Utilization on account of / Transfer to	-	-
Closing balance	-	-
(c) Securities Premium Account		
Opening balance	-	-
Add : Securities premium credited on share issue	-	-
Less : Premium utilized for various reasons	-	-
Premium on redemption of debentures	-	-

Green Fortune Industries Pvt. Ltd.

Pooja Hg

Director

Green Fortune Industries Pvt. Ltd.

Shrikant General
Director

GREEN FORTUNE INDUSTRIES PRIVATE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2025
For issuing bonus shares

	Closing balance		
(d)	Debenture Redemption Reserve		
	Opening balance		
	Add: Transfer from		
	Less: Utilization on account of / Transfer to		
	Closing balance		
(e)	Revaluation Reserve		
	Opening balance		
	Add: Transferred during the year		
	Less: Utilization on account of / Transfer to		
	Closing balance		
(f)	Share Options Outstanding Account		
	Opening balance		
	Add: Transferred during the year		
	Less: Transfer to		
	Closing balance		
(g)	Other Reserves (Specify the nature and purpose of each reserve)		
	Opening balance		
	Add: Transfer from		
	Less: Transfer to		
	Closing balance		
(h)	Surplus/(deficit) In the Statement of Profit and Loss		
	Opening balance	-513.27	-600.00
	Add: Net Profit/(Net Loss) for the current year		86.73
	Transfer from reserves	101.29	-
	Less: Proposed dividends		-
	Interim dividends		-
	Transfer to _____ reserves		-
	Closing balance	-411.98	-513.27
	Total Reserves and surplus	-411.98	-513.27

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.

Green Fortune Industries Pvt. Ltd

Pooja 249

Director

Green Fortune Industries Pvt. Ltd.

Shubhdeep

Director

7 Long-term borrowings

	Current maturities		Non current maturities	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
Secured				
(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	-	-	-	-
Total	-	-	-	-
Unsecured				
(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 *	-	-	-	-

Green Fortune Industries Pvt. Ltd.
Pooja Iyer
Director

Green Fortune Industries Pvt. Ltd.

Shubhraj Grewal
Director

GREEN FORTUNE INDUSTRIES PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(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 2025	Charge/(benefit) for the year	31 March 2024
Deferred tax asset					
Expenses provided but allowable in 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 2025	31 March 2024	
Trade Payables					
Others					
Advance from customers					
Unearned revenue					
Total Other long term liabilities					
10	Provisions		Long term	Short term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
(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					

Green Fortune Industries Pvt. Ltd.

Pooja K. Singh
Director

Green Fortune Industries Pvt. Ltd.

Shikha Singh
Director

GREEN FORTUNE INDUSTRIES PRIVATE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2025

	31 March 2025	31 March 2024
11 Short-term borrowings		
<u>Secured</u>		
(a) Loans repayable on demand from banks from other parties	-	-
(b) Loans and advances from related parties (PRAKHAR SOFTWARE)	4966.50	-
(c) Deposits	-	-
(d) Other loans and advances (specify nature)	-	-
(e) Current Maturity of Long Term Borrowings		
<u>Unsecured</u>		
(a) Loans repayable on demand from banks from other parties	-	-
(b) Loans and advances from related parties	-	-
(c) Deposits	-	-
(d) Other loans and advances (specify nature)	-	-
(e) Current Maturity of Long Term Borrowings		
Total Short-term borrowings	4966.50	-
12 Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
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.

Green Fortune Industries Pvt. Ltd.


 Director

Green Fortune Industries Pvt. Ltd.


 Director

GREEN FORTUNE INDUSTRIES PRIVATE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2025

Trade Payables ageing schedule

As at March 2023 Particulars	Unbilled Payables	Payables Not Due	Current*				
			Outstanding for following periods from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-	-
(ii) Disputed dues - MSME	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

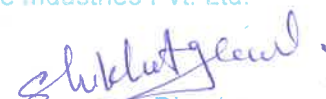
As at March 2021 Particulars	Unbilled Payables	Payables Not Due	Current				
			Outstanding for following				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-	-
(ii) Disputed dues - MSME	-	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-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

13	Other current liabilities	31 March 2025	31 March 2024
(a)	Audit fee Payable	200.00	482.77
(b)	Provision for tax		30.50
	Total Other current liabilities	200.00	513.27

Green Fortune Industries Pvt. Ltd.


Director

Green Fortune Industries Pvt. Ltd.


Director

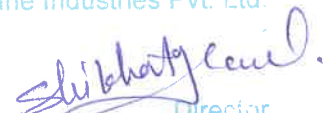
GREEN FORTUNE INDUSTRIES PRIVATE LIMITED
Notes forming part of the Financial Statements for the year ended 31st March, 2025

		31 March 2025	31 March 2024
22 Cash and Bank Balances			
<u>Cash and cash equivalents</u>			
On current accounts ICICI BANK		491.28	1000.00
Deposits with original maturity of less than three months		-	-
TDS		-	-
Deposits with original maturity of less than three months under lien		-	-
Cheques, drafts on hand		5650.00	-
Cash on hand		6141.28	1000.00
Total	(I)		
<u>Other bank balances</u>			
<u>-Current maturities</u>			
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)		
<u>-Non-current maturities</u>			
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)	6141.28	1000.00
23 Short term loans and advances		31 March 2025	31 March 2024
(Unsecured, considered good, unless stated otherwise)			
(a) Loans and advances to related parties (Refer footnote 1)			
PRADDEEP NAMDEO (DIRECTOR)		4500.00	4500.00
SAHASHA NAMDEO (DIRECTOR)		4500.00	4500.00
(b) Other loans and advances (specify nature)			
Prepaid expenses		-	-
CENVAT credit receivable		-	-
VAT credit receivable		-	-
Service tax credit receivable		-	-
GST Input credit receivable		232.01	-
Total		9232.01	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		-	-
24 Other current assets		31 March 2025	31 March 2024
(a) Interest accrued but not due on deposits		-	-
(b) Interest accrued and due on deposits		-	-
(c)		-	-
Total		-	-

Green Fortune Industries Pvt. Ltd.


Director

Green Fortune Industries Pvt. Ltd.


Director

GREEN FORTUNE INDUSTRIES PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March, 2025
(Rs. In crores/millions/lakhs/ thousands) or (Amount in Rs.)

	31 March 2025	31 March 2024
25 Revenue from operations		
Sale of products		
Finished goods	19989.55	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)	19989.55	18972.20
Less: Excise duty	-	-
Revenue from operations (Net)	19989.55	18972.20

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 2025	31 March 2024
26 Other income		
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	-	-
Total other income	-	-

	31 March 2025	31 March 2024
27 Cost of raw material consumed		
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) -	-
Total raw material consumed	(I+II+III) -	-

	31 March 2025	31 March 2024
Details of raw material and components consumed		
(Broad heads)	-	-
...	-	-
...	-	-
...	-	-
Total	-	-

	31 March 2025	31 March 2024
Details of closing inventory of raw material and components		
(Broad heads)	-	-
...	-	-
...	-	-
...	-	-
Total	-	-

	31 March 2025	31 March 2024
28 Purchases of stock-in-trade		
Purchase	14305.30	17909.75
Total	14305.30	17909.75

	31 March 2025	31 March 2024
29 Changes in inventories of finished goods, work in progress and stock-in trade		

Green Fortune Industries Pvt. Ltd.

Pooja Jha
Director

Green Fortune Industries Pvt. Ltd.

Shikha Jha
Director

Notes forming part of the Financial Statements for the year ended 31st March, 2025
(Rs. In crores/millions/lakhs/ thousands) or (Amount in Rs.)

Finished goods [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]

Finished goods [Include Goods-in transit of Rs. ____ (previous year Rs. ____)]

Total

Shikhar Aggarwal
Director