

BHOOMI SANRACHNA CREATION PRIVATE LIMITED
ADDRESS: PLOT NO- A-201, SATYAM TOWER, CUTTACK PURI ROAD,
BOMIKHAL, BHUBANESWAR, 751010
CIN: U70101OR2011PTC012944

BOARD REPORT

To

The Members,

The Directors have pleasure in submitting Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31ST March 2022.

1. ANNUAL RETURN

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is furnished in Annexure I and is attached to this Report.

2. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company had 04 Board meetings during the financial year under review.

3. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134 (5) of the Companies Act, 2013 the Board here by submits its responsibility Statement:-

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis; and
- e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

4. DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do

~~BHOOMI SANRACHNA CREATION PVT. LTD.~~



MANAGING DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.



DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.



DIRECTOR

5. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177(8) of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

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

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

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

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

8. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There was no contract or arrangements made with related parties as defined under Section 188 (2) of the Companies Act, 2013 during the year under review.

9. FINANCIAL RESULTS

The Company's financial performances for the year under review along with previous year's figures are given hereunder:

Particulars	2020 - 2021 (Rs.)	2020 - 2021 (Rs.)
INCOME	9128934.00	6292900.00
Profit before Depn., Intt & Tax	1035714.00	584618.00
Less: Financial Charges	315107.00	67991.00
Depreciation	10078.00	13598.00
Profit Before Tax	710529.00	503029.00
Less: Provision for Taxation		
Current Tax	184738.00	131860.00
Deferred Tax	0.00	0.00


MANAGING DIRECTOR


DIRECTOR


DIRECTOR

Profit after Tax	525791.00	371169.00
Less: Transferred to Statutory Reserve	0.00	0.00
PAT Transferred to General Reserve	525791.00	371169.00
Add: Balance of previous year	--8607328.00	-8978497.00
Add/(Less) : Appropriations	0.00	0.00
Deferred Tax Asset of Earlier Year	0.00	0.00
Balance Transferred to General Reserve	525791.00	371169.00
Balance Transferred to Balance Sheet	--8081537.00	-8607328.00

10. TRANSFER TO RESERVES

During the Financial year under review no amount was transferred to either any of the Reserves.

11. DIVIDEND

No Dividend was declared for the current financial year due to conservation of Profits.

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

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

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

The provisions of Section 134(3)(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

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

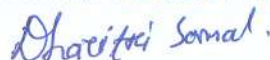
The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

BHOOMI SANRACHNA CREATIONS PVT. LTD.



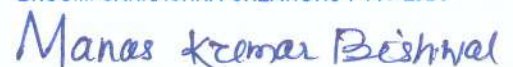
MANAGING DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.



DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.



DIRECTOR

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

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

16. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT AND DISCHARGE OF THEIR DUTIES

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

17. DIRECTORS

There was no Director who got re-elected/reappointed during the year under review.

18. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company has no Associate Companies, Subsidiaries or Joint Venture.

19. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

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

20. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

There were no such business operations during the year under review.

21. STATUTORY AUDITORS

M/S Sapan Kumar & Associates, Chartered Accountants, was appointed as Statutory Auditors of the company till the conclusion of Annual General Meeting ending for the financial year 2021-22. Their continuance of appointment and payment of remuneration are to be confirmed and approved in the ensuing Annual General Meeting. The Company has received a certificate from the above Auditors to the effect that they are appointed, in accordance with the provisions of Section 141 of the Companies Act, 2013.

BHOOMI SANRACHNA CREATIONS PVT. LTD.



MANAGING DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.



DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.



DIRECTOR

22. SHARES

- a) Buy Back of Securities - The Company has not bought back any of its securities during the year under review.
- b) Sweat Equity - The Company has not issued any Sweat Equity Shares during the year under review.
- c) Bonus Shares - No Bonus Shares were issued during the year under review.
- d) Employees Stock Option - The Company has not provided any Stock Option Scheme to the employees.

23. ACKNOWLEDGEMENTS

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

For and on Behalf of the Board of Directors

1) **BHOOMI SANRACHNA CREATIONS PVT. LTD.**

MANAGING DIRECTOR

2) **BHOOMI SANRACHNA CREATIONS PVT. LTD.**

DIRECTOR

3) **BHOOMI SANRACHNA CREATIONS PVT. LTD.**

DIRECTOR

Date:

Place: Bhubaneswar



INDEPENDENT AUDITOR'S REPORT

To,
The Members of BHOOMI SANRACHANA CREATION PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of BHOOMI SANRACHANA CREATION PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 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, 2022, and Net profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, 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.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information obtained at the date of this auditor's report is information included in the report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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 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 of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is 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 scepticism 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 but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control systems.
- 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.



Report on Other Legal and Regulatory Requirements

1 This report does not include a statement on the matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order, 2016, issued by the Central Government in terms of section 143(11) of the Companies Act, 2013, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
- (c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company.
- (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:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place: Bhubaneswar

Date: 03.09.2022



For SAPAN KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

Firm Regn. No.325396E

S. K. Mohanty
03/9/22

(S K Mohanty, FCA)
Membership No.053810

PART-I-FORM OF BALANCE SHEET

**BHOOMI SANRACHNA CREATION PRIVATE LIMITED
PLOT NO - A -201, SATYAM TOWER, CUTTACK PURI ROAD, BOMIKHAL,
BHUBANESWAR-751010**

BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rupees)

Particulars	Note No.	Figures as at the	Figures as at the
		end of the current reporting period	end of the previous reporting period
		31ST MARCH 2022	31ST MARCH 2021
1	2	3	4
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	2.1	100,000.00	100,000.00
(b) Reserves and surplus	2.2	(8,081,537.00)	(8,607,328.00)
(c) Money received against share warrants	2.3	NIL	NIL
(2) Share application money pending allotment	2.4	NIL	NIL
(3) Non-current liabilities			
(a) Long-term borrowings	2.5	2,250,000.00	2,250,000.00
(b) Deferred tax liabilities (Net)		NIL	NIL
(c) Other Long term liabilities	2.6	-	-
(d) Long-term provisions	2.7	NIL	NIL
(4) Current liabilities			
(a) Short-term borrowings	2.8	8,499,098.00	32,737,902.00
(b) Trade payables	2.9	NIL	NIL
(c) Other current liabilities	2.10	5,000.00	5,000.00
(d) Short-term provisions	2.11	219,660.00	464,360.00
TOTAL		2,992,221.00	26,949,934.00

BHOOMI SANRACHNA CREATIONS PVT. LTD.

MANAGING DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.

DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.

DIRECTOR



**For SAPAN KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS**

Firm Regn. No. 325396E

**(S K Mohanty, FCA)
Membership No. 053810**

[Signature]
03/9/22

II. ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	2.12	28,845.00	38,923.00
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	2.13	NIL	NIL
(c) Deferred tax assets (net)		NIL	NIL
(d) Long-term loans and advances	2.14	NIL	NIL
(e) Other non-current assets	2.15	45,318.00	30,610.00
(2) Current assets			
(a) Current investments	2.16	NIL	7,200,000.00
(b) Inventories	2.17	NIL	17,069,850.00
(c) Trade receivables	2.18	NIL	3,554,244.00
(d) Cash and cash equivalents	2.19	1,518,058.00	(943,693.00)
(e) Short-term loans and advances	2.20	1,400,000.00	NIL
(f) Other current assets	2.21	NIL	NIL
TOTAL		2,992,221.00	26,949,934.00

See accompanying notes to the Financial Statements.

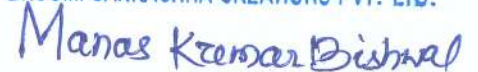
BHOOMI SANRACHNA CREATIONS PVT. LTD.


MANAGING DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.


DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.


DIRECTOR



S K MOHANTY & ASSOCIATES
CHARTERED ACCOUNTANTS

Firm Regn. No. 325396E


(S K Mohanty, FCA)

Membership No. 053810

UDIN - 22053810BBHPSN7842

PART-II – STATEMENT OF PROFIT AND LOSS
BHOOMI SANRACHNA CREATION PRIVATE LIMITED
PLOT NO - A -201, SATYAM TOWER, CUTTACK PURI ROAD, BOMIKHAL,
BHUBANESWAR-751010

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

	Particulars	Note No.	Figures as at the	Figures as at the
			end of the current reporting period	end of the previous reporting period
			2021-2022	2020-2021
	1	2	3	4
I	Revenue from operations	2.22	8,815,000.00	6,292,900.00
II	Other income	2.23	313,934.00	410,858.00
III	Total Revenue (I + II)		9,128,934.00	6,703,758.00
IV	Expenses:			
	Cost of materials consumed	2.24	NIL	NIL
	Purchases of Stock-in-Trade	2.25	5,200,000.00	4,065,000.00
	Changes in inventories of finished goods/ work-in-progress and Stock-in-Trade	2.26	NIL	NIL
	Employee benefits expense	2.27	965,800.00	980,000.00
	Finance costs	2.28	315,107.00	67,991.00
	Other expenses	2.29	1,927,420.00	1,074,140.00
	Depreciation and amortization expense	2.30	10,078.00	13,598.00
	Total expenses		8,418,405.00	6,200,729.00

BHOOMI SANRACHNA CREATIONS PVT. LTD.

[Signature]
MANAGING DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.

[Signature]
DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.

[Signature]
DIRECTOR



S K MOHANTY & ASSOCIATES
CHARTERED ACCOUNTANTS

Firm Regn. No.325396E

[Signature]
 03/09/22

(S K Mohanty, FCA)
 Membership No.053810

V	Profit before exceptional and extraordinary items and tax (III - IV)	710,529.00	503,029.00
VI	Exceptional items	-	-
VII	Profit before extraordinary items and tax (V - VI)	710,529.00	503,029.00
VIII	Extraordinary items	-	-
IX	Profit before tax (VII- VIII)	710,529.00	503,029.00
X	<u>Tax expense:</u>		
	(1) Current tax	184,738.00	131,860.00
	(2) Deferred tax	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	525,791.00	371,169.00
XII	Profit/(loss) from discontinuing operations	-	-
XIII	Tax expenses of discontinuing operations	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-
XV	Profit (Loss) for the period (XI + XIV)	525,791.00	371,169.00
XVI	Earnings per equity share:		
	(1) Basic	-	-
	(2) Diluted	-	-

BHOOMI SANRACHNA CREATIONS PVT. LTD.


MANAGING DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.

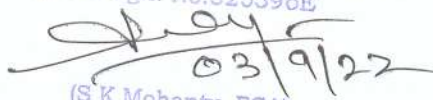

DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.


DIRECTOR

For SAPAN KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

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(S K Mohanty, FCA)
Membership No,053810



BHOOMI SANRACHNA CREATION PRIVATE LIMITED
PLOT NO - A -201, SATYAM TOWER, CUTTACK PURI ROAD, BOMIKHAL,
BHUBANESWAR-751010

NOTES OF ACCOUNTS

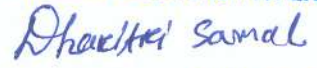
(Amount in Rs.)

	2021-22	2020-21
Note-2.1		
	<u>SHARE CAPITAL</u>	
a) Authorised Capital 1,00,000 nos of Equity Shares of RS. 10/- each	1,000,000.00	1,000,000.00
b) Issued, Subscribed and Paid up Capital 10,000 nos of Equity Shares of Rs. 10/- each	100,000.00	100,000.00
Note-2.2		
	<u>Reserve & Surplus</u>	
Opening Balance	(8,607,328.00)	(8,978,497.00)
Add:Net Profit after tax	525,791.00	371,169.00
	(8,081,537.00)	(8,607,328.00)
Note-2.3		
Money received against share warrants	NIL	NIL
Note-2.4		
Share application money pending allotment	NIL	NIL
Note-2.5		
	<u>Long Term Borrowings</u>	
a) Bank Loan	NIL	NIL
b) Unsecured Loan Directors/Friends & Relatives	2,250,000.00	2,250,000.00
	2,250,000.00	2,250,000.00
Note-2.6		
	<u>Other Long term liabilities</u>	
a) Trade Payables	-	-
b) Other Payables	-	-
	-	-
Note-2.7		
Long Term Provisions	NIL	NIL

BHOOMI SANRACHNA CREATIONS PVT. LTD.


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DIRECTOR

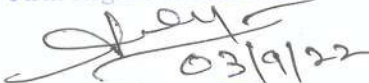
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DIRECTOR



SAPAN KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

Firm Regn. No.325396E


 03/9/22
 (S K Mohanty, FCA)
 Membership No,053810

Note-2.8

Short-term borrowings

a) <u>Loans repayable on Demands</u>		
From Banks-Secured	NIL	NIL
From Other Parties	NIL	NIL
b) Loans & Advances from Others	NIL	NIL
c) Advances from Customers	8,499,098.00	32,737,902.00
d) Deposits	NIL	NIL
	<u>8,499,098.00</u>	<u>32,737,902.00</u>

Note-2.9

a) Trade Payables	NIL	NIL
b) Sundry Creditors	NIL	NIL
	<u>NIL</u>	<u>NIL</u>

Note-2.10

Other current liabilities

a) Creditors for Expenses	NIL	NIL
b) Creditors for Capital Goods	NIL	NIL
c) Audit fees Payable	5,000.00	5,000.00
d) Consultancy Fees Payable	NIL	-
	<u>5,000.00</u>	<u>5,000.00</u>

Note-2.11

Short-term provisions

a) Provision for Income Tax	184,738.00	131,860.00
b) Outstanding Exp	34,922.00	332,500.00
	<u>219,660.00</u>	<u>464,360.00</u>

Note-2.12

Fixed assets

(i) Tangible assets	28,845.00	38,923.00
(ii) Intangible assets	NIL	NIL
(iii) Capital work-in-progress	NIL	NIL
(iv) Intangible assets under development	NIL	NIL
	<u>28,845.00</u>	<u>38,923.00</u>

Note-2.13

Non-current Investments

a) Investment in Shares, Debentures & Bonds	NIL	NIL
b) Other Investments	NIL	NIL
	<u>NIL</u>	<u>NIL</u>

BHOOMI SANRACHNA CREATIONS PVT. LTD.



MANAGING DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.



DIRECTOR

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DIRECTOR



Note-2.14

Long term loans and advances

a) Security Deposit with Sales Tax	NIL	NIL
b) Loans & Advances to parties	NIL	NIL
c) Loans & Advances to employees (Secured Considered Good)	NIL	NIL
	NIL	NIL

Note-2.15

Other non-current assets

a) (i) Long-Term Trade Receivable (Including trade receivable on deferred credit terms)	-	-
b) (ii) Preliminary Expenses (Not Written Off)	NIL	NIL
c) (iii) Others (TDS)	45,318.00	30,610.00
	45,318.00	30,610.00

Note-2.16

Current Investments

a) Investment in Equity, Preference Shares	NIL	NIL
b) Investment in Govt. & Trust Securities	NIL	NIL
c) Investment in Debenture Bonds	NIL	NIL
d) Investment in Mutual Funds	NIL	NIL
e) Investment in Partnership Firms	NIL	NIL
f) Other Investments (FD)	NIL	7,200,000.00
	NIL	7,200,000.00

Note-2.17

INVENTORIES

a) Raw Materials	NIL	7,319,850.00
b) Work-in-Progress	NIL	9,750,000.00
c) Finished Goods	NIL	NIL
d) Stock-in-Trade	NIL	NIL
e) Stores & Spares	NIL	NIL
f) Loos Tools	NIL	NIL
g) Others	NIL	NIL
	NIL	17,069,850.00

Note-2.18

Trade Receivables

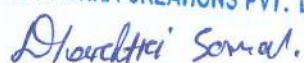
a) Debt Outstanding for a period more than six month	NIL	NIL
b) Debt Outstanding for a period less than six month	-	3,554,244.00
	-	3,554,244.00

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Note-2.19

Cash and Cash Equivalents

a) Cash in Hand	53,429.00	13,429.00
b) <u>Bank Balance</u>	-	-
OBC	1,464,629.00	(957,122.00)
c) Cheques, Drafts on Hand	NIL	NIL
d) Others	NIL	NIL
	<u>1,518,058.00</u>	<u>(943,693.00)</u>

Note-2.20

Short-term loans and advances

a) Security Deposit	NIL	NIL
b) Loans & Advances to Directors	NIL	NIL
c) Loan to Others	NIL	NIL
d) Loans & Advances to employees	NIL	NIL
e) Advance to Owner	1,400,000.00	NIL
	<u>1,400,000.00</u>	<u>NIL</u>

Note-2.21

Other Current Assets

a) Unbilled revenue	NIL	NIL
b) Unamortised expenses	NIL	NIL
c) Accruals	NIL	NIL
d) Others	NIL	NIL
	<u>NIL</u>	<u>NIL</u>

Note-2.22

Revenue from operations

a) Sales	8,815,000.00	6,292,900.00
b) Sale of Services	-	-
c) Other Operating Revenues	NIL	NIL
	<u>8,815,000.00</u>	<u>6,292,900.00</u>
Less : Excise duty	NIL	NIL
	<u>8,815,000.00</u>	<u>6,292,900.00</u>

Note -2.23


Other Income

a) Interest Income	313,934.00	410,858.00
b) Dividend Income	NIL	NIL
c) Net gain/loss on Sale of Investments	NIL	NIL
d) Other non-operating Income	NIL	NIL
	<u>313,934.00</u>	<u>410,858.00</u>

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Note -2.24

Cost of materials consumed

Opening Stock of Raw Materials	NIL	NIL
Add: Purchase of raw Materials	NIL	NIL
	<u>NIL</u>	<u>NIL</u>
Total	NIL	NIL
Less: Closing Stock of Raw Materials	NIL	NIL
	<u>NIL</u>	<u>NIL</u>

Note -2.25

Purchases of Stock-in-Trade
Purchases of Raw materials

	NIL	NIL
	5,200,000.00	4,065,000.00
	<u>5,200,000.00</u>	<u>4,065,000.00</u>

Note -2.26

Changes in inventories of finished goods,
work-in-progress and Stock-in-Trade

Closing Stock

a) Finished Goods	NIL	NIL
b) Work-in-Progress	NIL	NIL
c) Stock-in-Trade	NIL	NIL
	<u>NIL</u>	<u>NIL</u>

Less: Opening Stock

a) Finished Goods	NIL	NIL
b) Work-in-Progress	NIL	NIL
c) Stock-in-Trade	NIL	NIL
	<u>NIL</u>	<u>NIL</u>
(Increase)/Decrease	<u>NIL</u>	<u>NIL</u>

Note -2.27

Employee benefit expense

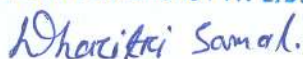
a) Salaries & Wages	850,000.00	500,000.00
b) Directors Remuneration	115,800.00	480,000.00
c) Contribution to PF and Other Funds	NIL	NIL
d) Expense on employee stock option (ESOP) scheme	NIL	NIL
e) Staff Welfare Expenses	NIL	NIL
	<u>965,800.00</u>	<u>980,000.00</u>

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Note -2.28

Financial costs

a) Interest Expenses	315,107.00	67,991.00
b) Other Borrowing Costs	NIL	NIL
c) Applicable net gain/loss on foreign currency transactions and translation	NIL	NIL
	315,107.00	67,991.00

Note -2.29

Other expenses

a) Sanitary	70,000.00	25,200.00
b) Travelling & Conveyance	125,968.00	215,420.00
c) Office Rent	180,000.00	180,000.00
d) Telephone Charges	9,600.00	9,600.00
e) Office Maintenance	5,252.00	31,350.00
f) Consultancy Charges	35,000.00	35,000.00
g) Misc Expenses	200,000.00	31,256.00
h) Audit Fees	5,000.00	5,000.00
i) Labour Charges	242,400.00	86,400.00
j) Site Expenses	974,535.00	435,600.00
k) Bank Charges	3,103.00	9,334.00
l) Electricity	11,362.00	9,980.00
m) Land Regn. Charges	50,000.00	-
o) Printing & Stationery	15,200.00	-

1,927,420.00 1,074,140.00

Note -2.30 **Depreciation and amortization expense**

Depreciation

10,078.00 13,598.00

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DIRECTOR

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DIRECTOR



BHOOMI SANRACHNA CREATION PRIVATE LIMITED
PLOT NO - A -201, SATYAM TOWER, CUTTACK PURI ROAD, BOMIKHAL,
BHUBANESWAR-751010

Note -2.12
 Schedule of Tangible Assets & Depreciation
 (As Per Company Act-2013)

SL. No.	Name of the Assets	WDV As on 01/04/2021	Purchase During the Year	Total	Date of Purchase	Useful Life Years	Completed Years	Remaining Years	Residual Value	Depreciable amount of assets	Rate of Depn (%) WDV Method	Depreciation For the Year	WDV As on 31/03/2022
1	Furniture & Fixture	30,400.00	-	30,400.00	07-01-11	10.00	10.00	-	6,065.00	24,335.00	25.89	7,871.00	22,529.00
2	Acquaguard	1,282.00	-	1,282.00	07-01-11	15.00	11.00	4.00	2,541.00	-	25.89	332.00	950.00
3	Air-Conditioner	3,158.00	-	3,158.00	07-01-11	15.00	11.00	4.00	1,600.00	1,558.00	25.89	818.00	2,340.00
4	Printer	4,083.00	-	4,083.00	31-03-14	3.00	3.00	-	650.00	3,433.00	25.89	1,057.00	3,026.00
		38,923.00	-	38,923.00					10,856.00	29,326.00		10,078.00	28,845.00

BHOOMI SANRACHNA CREATIONS PVT. LTD.

H S L

MANAGING DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.

Shobhit Samal,

DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.

Manas Keman Bishwal

DIRECTOR



BHOOMI SANRACHNA CREATION PRIVATE LIMITED
 NO - A -201, SATYAM TOWER, CUTTACK PURI ROAD, BOMIKHAL,
 BHUBANESWAR-751010

DEPRECIATION SCH ACCORDING TO INCOME TAX ACT 1961

Sl No.	Particulars	WDV as on 01.04.2021	Addition during the Year	Total	Rate of Depn	Depn. For the year	WDV. As on 31/03/2022
1	Furniture & Fixture	51,397.00	-	51,397.00	10%	5,140.00	46,257.00
2	Acquaguard	3,196.00	-	3,196.00	15%	479.00	2,717.00
3	Air Conditioner	13,970.00	-	13,970.00	15%	2,096.00	11,874.00
4	Printer	4,168.00	-	4,168.00	15%	625.00	3,543.00
Total		72,731.00	-	72,731.00		8,340.00	64,391.00

BHOOMI SANRACHNA CREATIONS PVT. LTD.

[Signature]

MANAGING DIRECTOR

BHOOMI SANRACHNA CREATIONS PVT. LTD.

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DIRECTOR

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[Signature]

DIRECTOR

