

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 2020.

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 not apply to our Company.

BHOOMI SANRACHNA CREATION PVT. LTD.


Managing Director

BHOOMI SANRACHNA CREATION 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	2018 - 2019 (Rs.)	2018 - 2019 (Rs.)
INCOME	5500000.00	2600000.00
Profit before Depn., Intt & Tax	599235.00	-1295465.00
Less: Financial Charges	213323.00	128793.00
Depreciation	6039.00	8150.00
Profit Before Tax	379873.00	-1158522.00
Less: Provision for Taxation		
Current Tax	95711.00	0.00
Deferred Tax	0.00	0.00

BHOOMI SANRACHNA CREATION PVT. LTD.

Managing Director

BHOOMI SANRACHNA CREATION PVT. LTD.

Director

Profit after Tax	284162.00	-1158522.00
Less: Transferred to Statutory Reserve	0.00	0.00
PAT Transferred to General Reserve	284162.00	-1158522.00
Add: Balance of previous year	-9262659.00	-8104137.00
Add/(Less) : Appropriations	0.00	0.00
Deferred Tax Asset of Earlier Year	0.00	0.00
Balance Transferred to General Reserve	284162.00	-1158522.00
Balance Transferred to Balance Sheet	-8978497.00	-9262659.00

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.

BIHOOMI SANRACHNA CREATION PVT. LTD.


Managing Director

BIHOOMI SANRACHNA CREATION 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 2019-20. 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 CREATION PVT. LTD.



Managing Director

BHOOMI SANRACHNA CREATION 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

BHOOMI SANRACHNA CREATION PVT. LTD.


Managing Director

BHOOMI SANRACHNA CREATION PVT. LTD.


Managing 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 2020, 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, 2020, 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, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 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: 22-12-2020



For **SAPAN KUMAR & ASSOCIATES**
CHARTERED ACCOUNTANTS

Firm Regn. No.325396E


22/12/20

(S K Mohanty, FCA)

Membership No.053810

UDIN-20053810AAAAEN6849

PART-I-FORM OF BALANCE SHEET

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

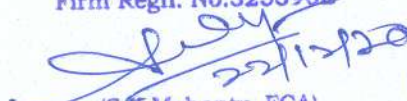
BALANCE SHEET AS AT 31ST MARCH 2020

(Amount in Rupees)

Particulars	Note No.	Figures as at the end of the current reporting period	Figures as at the end of the previous reporting period
		31ST MARCH 2020	31ST MARCH 2019
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	(8,978,497.00)	(9,262,659.00)
(c) Money received against share warrants	2.3	-	-
(2) Share application money pending allotment	2.4	-	-
(3) Non-current liabilities			
(a) Long-term borrowings	2.5	6,521,715.00	8,871,715.00
(b) Deferred tax liabilities (Net)			
(c) Other Long term liabilities	2.6	-	-
(d) Long-term provisions	2.7	-	-
(4) Current liabilities			
(a) Short-term borrowings	2.8	57,624,191.00	50,420,000.00
(b) Trade payables	2.9	-	-
(c) Other current liabilities	2.10	5,000.00	20,000.00
(d) Short-term provisions	2.11	192,500.00	138,000.00
TOTAL		55,464,909.00	50,287,056.00

For SAPAN KUMAR & ASSOCIATES
TOTAL CHARTERED ACCOUNTANTS

Firm Regn. No.325396E


(S K Mohanty, FCA)
Membership No.053810



BHOOMI SANRACHNA CREATION PVT. LTD.


Managing Director

BHOOMI SANRACHNA CREATION PVT. LTD.


Director

II. ASSETS			
(1) Non-current assets			
<u>(a) Fixed assets</u>			
(i) Tangible assets	2.12	17,285.00	23,324.00
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments	2.13	-	-
(c) Deferred tax assets (net)			
(d) Long-term loans and advances	2.14	-	-
(e) Other non-current assets	2.15	-	-
<u>(2) Current assets</u>			
(a) Current investments	2.16	4,500,000.00	4,500,000.00
(b) Inventories	2.17	50,202,800.00	46,691,900.00
(c) Trade receivables	2.18	1,399,289.00	435,000.00
(d) Cash and cash equivalents	2.19	(654,465.00)	(1,363,168.00)
(e) Short-term loans and advances	2.20	-	-
(f) Other current assets	2.21	-	-
TOTAL		55,464,909.00	50,287,056.00

See accompanying notes to the Financial Statements.

Place: Bhubaneswar

Date: 22-12-2020



For **SAPAN KUMAR & ASSOCIATES**
CHARTERED ACCOUNTANTS

Firm Regn. No. 325396E

(Signature)
22/12/20

(S K Mohanty, FCA)
Membership No. 053810

BHOOMI SANRACHNA CREATION PVT. LTD.

(Signature)
Managing Director

BHOOMI SANRACHNA CREATION PVT. LTD.

(Signature)
Managing Director

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 2020

Particulars	Note No.	Figures as at the	Figures as at the
		end of the current reporting period	end of the previous reporting period
		2019-20	2018-19
1	2	3	4
I Revenue from operations	2.22	5,500,000.00	2,500,000.00
II Other income	2.23	135,000.00	100,000.00
III Total Revenue (I + II)		5,635,000.00	2,600,000.00
IV Expenses:			
Cost of materials consumed	2.24	-	-
Purchases of Stock-in-Trade	2.25	2,750,000.00	2,100,000.00
Changes in inventories of finished goods/ work-in-progress and Stock-in-Trade	2.26	-	-
Employee benefits expense	2.27	1,210,000.00	1,140,000.00
Finance costs	2.28	213,323.00	128,793.00
Depreciation and amortization expense	2.30	6,039.00	8,150.00
Other expenses	2.29	1,075,765.00	381,579.00
Total expenses		5,255,127.00	3,758,522.00



BHOOMI SANRACHNA CREATION PVT. LTD.


 Managing Director

BHOOMI SANRACHNA CREATION PVT. LTD.


 Director

V	Profit before exceptional and extraordinary items and tax (III - IV)	379,873.00	(1,158,522.00)
VI	Exceptional items	-	-
VII	Profit before extraordinary items and tax (V - VI)	379,873.00	(1,158,522.00)
VIII	Extraordinary items	-	-
IX	Profit before tax (VII- VIII)	379,873.00	(1,158,522.00)
X	<u>Tax expense:</u>		
	(1) Current tax	95,711.00	-
	(2) Deferred tax	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	284,162.00	(1,158,522.00)
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)	284,162.00	(1,158,522.00)
XVI	Earnings per equity share:		
	(1) Basic	-	-
	(2) Diluted	-	-

See accompanying notes to the financial statements.

Place: Bhubaneswar

Date: 22-12-2020



For SAPAN KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS

Firm Regn. No.325396E

(Signature)
22/12/20

(S K Mohanty, FCA)

Membership No.053810

BHOOMI SANRACHNA CREATION PVT. LTD.

(Signature)
Managing Director

BHOOMI SANRACHNA CREATION PVT. LTD.

(Signature)
Director

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

NOTES OF ACCOUNTS	(Amount in Rs.)	
	2019-2020	2018-2019
Note-2.1		
<u>SHARE CAPITAL</u>		
a) <u>Authorised Capital</u> 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	(9,262,659.00)	(8,104,137.00)
Add: Net Profit after Tax	284,162.00	(1,158,522.00)
	(8,978,497.00)	(9,262,659.00)
Note-2.3		
Money received against share warrants	-	-
Note-2.4		
Share application money pending allotment	-	-
Note-2.5		
<u>Long Term Borrowings</u>		
a) Bank Loan	-	-
b) Unsecured Loan Directors/Friends & Relatives	6,521,715.00	8,871,715.00
	6,521,715.00	8,871,715.00
Note-2.6		
<u>Other Long term liabilities</u>		
a) Trade Payables	-	-
b) Other Payables	-	-
	-	-
Note-2.7		
Long Term Provisions	-	-
Note-2.8		
<u>Short-term borrowings</u>		
a) <u>Loans repayable on Demands</u>		
From Banks-Secured	-	-
From Other Parties	-	-
b) Loans & Advances from Others	-	-
c) Advances from Customers	57,624,191.00	50,420,000.00
d) Deposits	-	-
	57,624,191.00	50,420,000.00

BHOOMI SANRACHNA CREATION PVT. LTD.


Managing Director



BHOOMI SANRACHNA CREATION PVT. LTD.


Director

Note-2.9

Trade Payables	-	-
Sundry Creditors	-	-
	<hr/>	<hr/>
	-	-

Note-2.10

<u>Other current liabilities</u>		
a) Creditors for Expenses	-	-
b) Creditors for Capital Goods	-	-
c) Audit Fees Payable	5,000.00	20,000.00
	<hr/>	<hr/>
	5,000.00	20,000.00

Note-2.11

<u>Short-term provisions</u>		
a) Provision for Income Tax	-	-
b) Outstanding Expenses	192,500.00	138,000.00
	<hr/>	<hr/>
	192,500.00	138,000.00

Note-2.12

<u>Fixed assets.</u>		
(i) Tangible assets	17,285.00	23,324.00
(As per Attached Schedule of Tangible Assets & Depreciation)		
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
	<hr/>	<hr/>
	17,285.00	23,324.00

Note-2.13

<u>Non-current Investments</u>		
a) Investment in Shares, Debentures & Bonds	-	-
b) Other Investments	-	-
	<hr/>	<hr/>
	-	-

Note-2.14

<u>Long term loans and advances</u>		
a) Security Deposit with Sales Tax	-	-
b) Loans & Advances to other	-	-
c) Loans & Advances to employees (Secured Considered Good)	-	-
	<hr/>	<hr/>
	-	-

Note-2.15

<u>Other non-current assets</u>		
(i) Long-Term Trade Receivable (Including trade receivable on deferred credit terms)	-	-
(ii) Preliminary Expenses (Not Written Off)	-	-
(iii) Others (TDS)	-	-
	<hr/>	<hr/>
	-	-

BHOOMI SANRACHNA CREATION PVT. LTD.


Managing Director



BHOOMI SANRACHNA CREATION PVT. LTD.

Director

Note-2.16

Current Investments

a) Investment in Equity, Preference Shares	-	-
b) Investment in Govt. & Trust Securities	-	-
c) Investment in Debenture Bonds	-	-
d) Investment in Mutual Funds	-	-
e) Investment in Partnership Firms	-	-
f) Other Investments(FD)	4,500,000.00	4,500,000.00
	<u>4,500,000.00</u>	<u>4,500,000.00</u>

Note-2.17

INVENTORIES

a) Raw Materials	452,800.00	311,900.00
b) Work-in-Progress	49,750,000.00	46,380,000.00
c) Finished Goods	-	-
d) Stock-in-Trade	-	-
e) Stores & Spares	-	-
f) Loos Tools	-	-
g) Others	-	-
	<u>50,202,800.00</u>	<u>46,691,900.00</u>

Note-2.18

Trade Receivables

a) Debt Outstanding for a period more than six month	-	-
b) Debt Outstanding for a period less than six month	1,399,289.00	435,000.00
	<u>1,399,289.00</u>	<u>435,000.00</u>

Note-2.19

Cash and Cash Equivalents

a) Cash in Hand	25,627.00	13,904.00
b) Cash at Bank(OBC)	(680,092.00)	(1,377,072.00)
c) Cheques, Drafts on Hand	-	-
d) Others	-	-
	<u>(654,465.00)</u>	<u>(1,363,168.00)</u>

Note-2.20

Short-term loans and advances

a) Security Deposit	-	-
b) Loans & Advances to Directors	-	-
c) Loan to Others	-	-
d) Loans & Advances to employees	-	-
e) Advance to Others	-	-
	<u>-</u>	<u>-</u>



SHUCHI SANRACHHA CREATION PVT. LTD.


Managing Director

SHUCHI SANRACHHA CREATION PVT. LTD.

Director

Note-2.21

<u>Other Current Assets</u>			
a) Unbilled revenue		-	-
b) Unamortised expenses		-	-
c) Accruals		-	-
d) Others (TDS)		-	-
		<hr/>	<hr/>
		-	-

Note-2.22

<u>Revenue from operations</u>			
a) Sales		5,500,000.00	2,500,000.00
b) Sale of Services		-	-
c) Other Operating Revenues		-	-
		<hr/>	<hr/>
		5,500,000.00	2,500,000.00
Less : Excise duty		-	-
		<hr/>	<hr/>
		5,500,000.00	2,500,000.00

Note -2.23

<u>Other Income</u>			
a) Interest Income		-	-
b) Dividend Income		-	-
c) Net gain/loss on Sale of Investments		-	-
d) Other non-operating Income		135,000.00	100,000.00
		<hr/>	<hr/>
		135,000.00	100,000.00

Note -2.24

Cost of materials consumed		-	-
Opening Stock of Raw Materials		-	-
Add: Purchase of raw Materials		-	-
		<hr/>	<hr/>
Total		-	-
Less: Closing Stock of Raw Materials		-	-
		<hr/>	<hr/>
		-	-

Note -2.25 Purchases of Stock-in-Trade
Purchases of Materials

		-	-
		2,750,000.00	2,100,000.00
		<hr/>	<hr/>
		2,750,000.00	2,100,000.00

Note -2.26

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

Closing Stock

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

Less: Opening Stock

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

(Increase)/Decrease

		<hr/>	<hr/>
		-	-

BHOONI SANRACHNA CREATION PVT. LTD.


Managing Director



BHOONI SANRACHNA CREATION PVT. LTD.


Director

Note -2.27

<u>Employee benefit expense</u>		
a) Salaries & Wages	610,000.00	540,000.00
b) Directors Remuneration	600,000.00	600,000.00
c) Contribution to PF and Other Funds	-	-
d) Expense on employee stock option (ESOP) scheme	-	-
e) Staff Welfare Expenses	-	-
	<u>1,210,000.00</u>	<u>1,140,000.00</u>

Note -2.28

<u>Financial costs</u>		
a) Interest Expenses	213,323.00	128,793.00
b) Other Borrowing Costs	-	-
c) Applicable net gain/loss on foreign currency transactions and translation	-	-
	<u>213,323.00</u>	<u>128,793.00</u>

Note -2.29

<u>Other expenses</u>		
a) Printing & Stationery	37,680.00	33,065.00
b) Travelling & Conveyance	53,950.00	43,870.00
c) Office Rent	180,000.00	180,000.00
d) Telephone Charges	9,600.00	9,600.00
e) Office Maintenance	29,028.00	13,980.00
f) Consultancy Charges	35,000.00	35,000.00
g) Misc Exp.	52,214.00	16,854.00
h) Audit Fees	5,000.00	5,000.00
i) Business Dev	-	44,210.00
j) Labour Charges	278,000.00	-
k) Site Expenses	380,834.00	-
l) Bank Charges	1,796.00	-
m) Electricity	12,663.00	-
	<u>1,075,765.00</u>	<u>381,579.00</u>

Note -2.30 Depreciation and amortization expenses
Depreciation

	<u>6,039.00</u>	<u>8,150.00</u>
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BHOOMI SANRACHNA CREATION PVT. LTD.


Managing Director

BHOOMI SANRACHNA CREATION PVT. LTD.


Director

BHOOMI SANRACHNA CREATION PRIVATE LIMITED
 71, SATYAM TOWER, CUTTACK PURI ROAD, BOMIKHAL,
 BHUBANESWAR-751010

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

(Amount in Rs.)

Sl. No	Particulars	WDV As on 31/03/2019	Purchase during the year	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 31/03/2020
1.	Furniture & Fixtures	7,805.00		7/1/2011	10.00	9.00	1.00	2,541.00	5,264.00	25.89	2,021.00	5,784.00
2	Acquard	2,334.00		7/1/2011	15.00	9.00	6.00	2,541.00	-	25.89	604.00	1,729.99
3	Air Conditioner	5,750.00	-	7/1/2011	15.00	9.00	6.00	1,600.00	4,150.00	25.89	1,489.00	4,261.01
4	Printer	7,435.00	-	31/03/2014	3.00	2.00	1.00	650.00	6,785.00	25.89	1,925.00	5,510.00
	Total	23,324.00	-	122,175.00		29.00	14.00	7,332.00	16,199.00	-	6,039.00	17,285.00



BHOOMI SANRACHNA CREATION PVT. LTD.

BHOOMI SANRACHNA CREATION PVT. LTD.

[Signature]
Managing Director

Depreciation Schedule as per Income Tax Act 1961

Sl. No	Particulars	WDV As on 31/03/2019	Addition during the Year	Total	Rate of Depn (%)	Depriciation Amount	Closing WDV 31/03/2020
1.	Furniture & Fixtures	24,302.00	-	24,302.00	10.00	2,430.00	21,872.00
2	Acquard	4,424.00	-	4,424.00	15.00	664.00	3,760.00
3	Air Conditioner	19,335.00	-	19,335.00	15.00	2,900.00	16,435.00
4	Printer	5,768.00	-	5,768.00	15.00	865.00	4,903.00
	Total	53,829.00	-	53,829.00		6,859.00	46,970.00



BHOOMI SANRACHNA CREATION PVT. LTD.

[Signature]
Director

BHOOMI SANRACHNA CREATION PVT. LTD.

[Signature]
Managing Director