



INDEPENDENT AUDITORS' REPORT

To
The Members of
BLOOMSBURY SOLUTION PRIVATE LIMITED Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **BLOOMSBURY SOLUTION PRIVATE LIMITED** which comprises the Balance Sheet as at March 31, 2023, 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.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the 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, 2023, and loss 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 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.

Information Other than the Standalone 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 included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon. Our opinion on the standalone 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 standalone 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 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.

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Responsibilities of Management and those charged with governance 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 standalone financial statements that give a true and fair view of the financial position and 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 implementation and maintenance of 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 standalone financial statement 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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of standalone financial statement

Our objectives are to obtain reasonable assurance about whether the standalone 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.

A further description of the auditor's responsibilities for the audit of the standalone financial statements is included in Annexure A. This description forms part of our auditor's report.

Report on Other Legal and Regulatory Requirements

1. Since the Company is a "small company" as per section 2(85) of the companies Act 2013, this report does not include a statement on the matters specified in paragraph 3 and 4 of the companies (Auditor Report) Order, 2020, issued by the Central Government of India, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to "The Company".

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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 standalone 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, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.
 - 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.
 - iv) (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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(4)

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

v) The Company has not declared or paid any dividend during the year.

vi) Proviso to Rule 3 (1) of Companies (Accounts) Rules, 2014 for Maintaining books of Accounts using accounting Software which has a feature of recording audit trail (edit log) facility is applicable to the company with effect from April 1, 2023, and according, reporting under Rule 11(g) of Companies (Audit & Auditors) Rules 2014 is not applicable for the financial year ended March 31, 2023.

3. With Respect to the other matters to be included in Auditor's report in accordance with the requirement of section 197(16) of 'the Act', as amended, we report that "the company" is a Private Limited company and hence, the provisions of section 197 read with schedule V to "the Act" are not applicable to "the company".

For N BEHERA & COMPANY
Chartered Accountants
FRN: 0327287E


(NIRANJAN BEHERA)
Proprietor
Membership No. : 069888



Place: Kolkata
Date: 03-09-2023

UDIN- 23069888 BGY AM J 2920

BLOOMSBURY SOLUTION PRIVATE LIMITED
SUKH SAGAR, HATISHALA, SOUTH 24 PARGANAS,
WEST BENGAL-700185
CIN No: U70102WB2013PTC199030

BALANCE SHEET AS AT 31ST MARCH, 2023

Amounts in Hundred

Particulars		Note No.	As at 31.03.2023	As at 31.03.2022
I. EQUITY AND LIABILITIES			(in `)	(in `)
1 Shareholders' funds				
(a)	Share capital	2	1,000.00	1,000.00
(b)	Reserves and surplus	3	(79,633.44)	(72,163.21)
2 Non Current Liabilities				
(b)	Long Term Borrowings	4	82,576.12	73,026.12
3 Current liabilities				
(a)	Trade Payables	5	-	-
(b)	Other current liabilities	6	61,222.38	59,022.38
(c)	Short-term provisions	7	650.00	650.00
TOTAL			65,815.06	61,535.29
II. ASSETS				
1 Current assets				
(a)	Cash and cash equivalents	8	5,713.56	6,350.79
(b)	Short-term loans and advances	9	59,906.50	54,989.50
(c)	Other current assets	10	195.00	195.00
TOTAL			65,815.06	61,535.29
Significant Accounting Policies		1		

Notes referred to above form an integral part of the Balance Sheet

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As per our report attached

IN TERMS OF OUR REPORT OF EVEN DATE

For N BEHERA & COMPANY

For BLOOMSBURY SOLUTION PRIVATE LIMITED

Chartered Accountants

FRN : 0327287E

(NIRANJAN BEHERA)

Proprietor

M. No. 069888

UDIN: 23069888 BG



BLOOMSBURY SOLUTION PVT. LTD.

Amit Ghosh

Director.

Amit Ghosh

Director

(DIN: 03273678)

BLOOMSBURY SOLUTION PVT. LTD.

Tanmoy Ghosh
Director.

Tanmoy Ghosh

Director

(DIN: 07913750)

Place : Kolkata

Date: 03/09/2023

BLOOMSBURY SOLUTION PRIVATE LIMITED
SUKH SAGAR , HATISHALA , SOUTH 24 PARGANAS ,
WEST BENGAL-700135
CIN No: U70102WB2013PTC199030

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023

Amounts In Hundred

Particulars	Note No.	For the year ended 31.03.2023	For the year ended 31.03.2022
I. Revenue from operations	11	4,473.51	749.86
II. Other income	11 (i)	8.10	1,229.03
Total Revenue (I + II)		4,481.61	1,978.89
III. Expenses:			
Purchase		-	-
Change in Inventories		-	-
Finance costs		-	-
Depreciation and amortization expense		-	-
Employee benefits expense	12	10,426.95	11,356.71
Other Administrative expenses	13	1,524.89	933.20
Total expenses		11,951.83	12,289.91
IV. Profit before extraordinary items and tax (III-IV)		(7,470.23)	(10,311.02)
V. Extraordinary and Prior Period Items		-	-
VI. Profit before tax (V- VI)		(7,470.23)	(10,311.02)
VII. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
(3) Tax for Earlier years		-	-
VIII. Balance Carried to Balance Sheet (VII-VIII)		(7,470.23)	(10,311.02)
IX. Earnings per equity share:			
(1) Basic & Diluted		(7.47)	(10.31)
Significant Accounting Policies	1		

Notes referred to above form an integral part of the Profit and Loss Account

As per our report attached.

IN TERMS OF OUR REPORT OF EVEN DATE

For N BEHERA & COMPANY

Chartered Accountants

FRN : 0327287E

For BLOOMSBURY SOLUTION PRIVATE LIMITED

BLOOMSBURY SOLUTION PVT. LTD.

(NIRANJAN BEHERA)

Proprietor

M. No. 069888

UDIN:

2306988886GYAMJZ120

Place : Kolkata

Date: 03/09/2023



BLOOMSBURY SOLUTION PVT. LTD.

Director.

Amit Ghosh

Director

(DIN: 03273678)

BLOOMSBURY SOLUTION PVT. LTD.
Tanmoy Ghosh.
 Director.

Tanmoy Ghosh

Director

(DIN: 07913750)

BLOOMSBURY SOLUTION PRIVATE LIMITED
SUKH SAGAR , HATISHALA , SOUTH 24 PARGANAS ,
WEST BENGAL-700135

NOTE-1

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023

A Corporate information

The principal activity of the company is Maintenance service to Flat owners .The registered office and principal place of business is situated at ,SUKH SAGAR , HATISHALA ,SOUTH 24 PARGANAS , SOUTH 24 PARGANAS , 32-WestBengal , 91-India , 700135

B Significant accounting policies

a Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention.

b Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

c Inventories

There is no inventories at the end of the year and company follows valuation of Inventories at cost Price to Company.

d Revenue Recognition

Revenues from maintenance services consist primarily of revenue earned from services performed on a time and material basis. The related revenues are recognised as and when the services are performed and dispatched to the customers .

e Depreciation and amortisation

There is no Fixed assets at the end of the year but company follows depreciation as per Schedule III of Companies Act, 2013.

f Other income

Maintenance Bill income during the year Rs.2773.51 (Amount in Hundred) shown under the head other operating income, but in last year it was shown under the head other income.

g Tangible fixed assets

There is no Fixed Assets during the end of the financial year.

h Investments

Investments are recorded as Long-term investments unless they are expected to be sold within one year. Investments in associates are valued at cost less provision for impairment if any. Investment in unquoted equity instruments that do not have a market price are measured at cost. Long-term investments are accounted on cost basis. Cost of investments include acquisition charges such as brokerage, fees and duties. No provision for diminution in the value of investment as compared to the market price if any is made in the books of accounts.



BLOOMSBURY SOLUTION PRIVATE LIMITED
SUKH SAGAR , HATISHALA ,SOUTH 24 PARGANAS ,
WEST BENGAL-700135

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023

i Earnings per share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares.

j Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

k Employee Benefits

Short term employee benefits are recognised as an expense at the undiscounted amount expected to be paid over the period of services rendered by the employee to the company.

l Foreign Currency Transactions

Transaction in foreign currency were not made by the company during the year.

m Financial Income and Borrowing Cost

The Company has not given any loan and therefore no Interest on loan is earned. The Company has not incurred any borrowing cost.

n Deffered tax Assets/ Liabilities(As-22)

During the year there is no timing difference of Assets & Liabilities, so the provision for Deffered Tax has not been provided.

o. Sundry Debtor/sundry creditor

Agewise Sundry Debtor and Creditor has not been given because there are no Sundry Debtor and Creditor during the year of audit.

p. Related Party Discloser:

Details given separately in additional Regulatory Information(Notes-16) accompanied with the financial statements.

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BLOOMSBURY SOLUTION PRIVATE LIMITED
SUKH SAGAR , HATISHALA , SOUTH 24 PARGANAS ,
WEST BENGAL-700135

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023

NOTE-2

SHARE CAPITAL

Amount in hundreds

Particulars	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	Amount	Number of shares	Amount
a) Authorised Equity shares of 100/- each with voting rights	1,000	1,000.00	1,000	1,000.00
b) Issued, Subscribed & Fully Paid-up Equity shares of 100/- each with voting rights	1,000	1,000.00	1,000	1,000.00
Total		1,000.00		1,000.00

c) **Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting**

Particulars	Opening Balance	Fresh Issue	Bonus	Buy Back	Other Changes	Closing Balance
Equity shares with voting rights						
Year ended 31 March, 2023						
- Number of shares (in Nos)	1,000	-	-	-	-	1,000
- Amount (Rs) (Amounts in Hundred)	1,000.00	-	-	-	-	1,000.00
Year ended 31 March, 2022						
- Number of shares (in Nos)	1,000	-	-	-	-	1,000
- Amount (Rs) (Amounts in Hundred)	1,000.00	-	-	-	-	1,000.00
Other class of shares i.e. equity shares with differential right, compulsory convertible debentures, redeemable preference shares are not applicable to the company.						

There is no specific rights, preferences and restrictions because the company is having only one class of Equity

d) Shares of face value of Rs.100/- each.

e) There is no holding company and the details of shares held by the holding company, the ultimate holding company, their subsidiaries and associates is not applicable.

f) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31.03.2023		As at 31.03.2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
MR. AMIT GHOSH	500	50.00%	500	50.00%
MR. SAMBIT BASU	500	50.00%	500	50.00%

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BLOOMSBURY SOLUTION PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023

- g) No shares are reserved for issue under options and contracts/commitments for the sale of shares/divestment
h) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash, bonus shares and shares bought back for the period of 5 years immediately preceding the
i) No securities have been issued that are convertible into equity or preference shares of the company. Hence no
j) No equity share all money is unpaid by directors, Board members or Others
k) No equity shares have been forfeited during the Financial year ending 31/03/2023

l) Disclosure of Promoter Shareholding

Sl No	Shares held by promoters at the end of the year		F.Y. 2022-23		F.Y. 2021-22		% Change During the year
	Promoter Name	F.No.	No of Shares	% of Total Shares	No of Shares	% of Total Shares	
1	MR. AMIT GHOSH	1	500	50.00%	500	50.00%	
2	MR. SAMBIT BASU	2	500	50.00%	500	50.00%	
	TOTAL						

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BLOOMSBURY SOLUTION PRIVATE LIMITED
SUKH SAGAR , HATISHALA , SOUTH 24 PARGANAS ,
WEST BENGAL-700135

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023

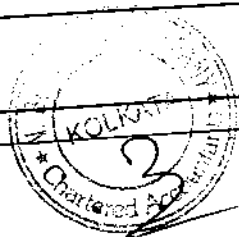
3 Reserves & Surplus	Particulars	Amounts In Hundred	
		31.03.2023	31.03.2022
	Profit and Loss account		
	Net Profit/(Net Loss) brought forward from previous year	(72,163.21)	(61,852.19)
	Addition during the year	(7,470.23)	(10,311.02)
	Less: Prior period Reserve	-	-
	Balance carried forward at the end of the year	(79,633.44)	(72,163.21)
	Total	(79,633.44)	(72,163.21)

4 Long Term Borrowings	Particulars	Amounts In Hundred	
		31.03.2023	31.03.2022
	From Body Corporate: Related Party to Company:		
	Bloomsbury Infrastructure Pvt. Ltd	82,576.12	73,026.12
	Total	82,576.12	73,026.12

5 Trade Payables	Particulars	Amounts In Hundred	
		31.03.2023	31.03.2022
	MSME Creditor	-	-
	Other Creditors (Ageing Schedule Reffer In Annexure-I)	-	-
	Total	-	-

6 Other Current Liabilities	Particulars	Amounts In Hundred	
		31.03.2023	31.03.2022
	Duties & Taxes	1,696.33	1,696.33
	Audit Fees Payable	600.00	400.00
	Other Expenses payable	-	-
	Advance From Customer	58,926.05	56,926.05
	Total	61,222.38	59,022.38

7 Short Term Provisions	Particulars	Amounts In Hundred	
		31.03.2023	31.03.2022
	Provision of I Tax for AY 19-20	650.00	650.00
	Total	650.00	650.00



BLOOMSBURY SOLUTION PVT. LTD.

Ganmoj Ghosh
Director.

BLOOMSBURY SOLUTION PVT. LTD.

Anis Khan
Director.

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BLOOMSBURY SOLUTION PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023

8 Cash and Cash Equivalents

Particulars	Amounts In Hundred	
	31.03.2023	31.03.2022
Balances with Banks		
In Current Account		
Axis Bank (A/c-920020061750237)	455.20	1,081.42
ICICI BANK-130005000437	542.80	542.80
UBI (NewTown)- 1437050006446	182.35	182.35
Cash in hand (As certified by management)	4,533.21	4,544.22
Total	5,713.56	6,350.79

9 Short Term Loans and Advances

Particulars	Amounts In Hundred	
	31.03.2023	31.03.2022
Related Party Transaction		
Advance To Director For Expenses		
-Amit Ghosh	477.31	477.31
-Tanmoy Ghosh	3,458.56	1,000.06
Staff Advance For Expenses		
-Falguni Nandi	300.06	300.06
-Swarnendu Sengupta	420.06	420.06
-Anjan Routh	2,458.50	-
Advance To Farmer for land Purchase		
Advance for Land purchase	52,792.01	52,792.01
Total	59,906.50	54,989.50

10 Other Current Assets

Particulars	Amounts In Hundred	
	31.03.2023	31.03.2022
Lying with Govt of India:		
Service Tax Input	195.00	195.00
Total	195.00	195.00

11 Income from Operation

Particulars	Amounts In Hundred	
	31.03.2023	31.03.2022
Other Operating Income		
Maintenance Bill Received	4473.51	749.86
Total	4,473.51	749.86

11.(i) Other Income

Particulars	Amounts In Hundred	
	31.03.2023	31.03.2022
Electric Bill Collect From Client	8.10	1074.21
Liability No Longer Required	0.00	154.82
Total	8.10	1229.03

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BLOOMSBURY SOLUTION PVT. LTD.

Amit Ghosh
Director.

BLOOMSBURY SOLUTION PVT. LTD.

Tanmoy Ghosh
Director.

BLOOMSBURY SOLUTION PRIVATE LIMITED
 NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2023

12 Employee Benefits Expenses

Particulars	Amounts in Hundred	
	31.03.2023	31.03.2022
Salary to Employees	10,426.95	11,356.71
Staff welfare Expenses	-	-
Total	10,426.95	11,356.71

13 Other Administrative Expenses

Particulars	Amounts in Hundred	
	31.03.2023	31.03.2022
Accounting Charges	-	-
Bank Charges	522.95	578.20
Books & Periodicals	-	15.00
Legal Charges	-	-
Legal Charges	11.00	-
ROC Filing Fees	-	-
Mutation Expenses	-	-
Office Maintenance	-	-
Telephone Expenses	-	-
Site Expenses(Convicity Elate)	790.94	140.00
General Charges	-	-
Professional Fees	-	-
Travelling & Conveyance	-	-
Auditor's Remuneration	200.00	200.00
Statutory Audit Fees	-	-
Total	1,524.89	933.20

For N BEHERA & COMPANY

Chartered Accountants
 FRN : 0327287E

(Signature)
(NIRANJAN BEHERA)

Proprietor

M. No. 069888

UDIN:

Place : Kolkata

Date:03/09/2023



For Bloomsbury Solutions Pvt. Ltd.

BLOOMSBURY SOLUTION PVT. LTD.

(Signature)

Amit Ghosh Director,
 Director
 (DIN: 03273678)

BLOOMSBURY SOLUTION PVT. LTD.

(Signature)
 Director

Tanmoy Ghosh
 Director
 (DIN: 07913750)

BLOOMSBURY SOLUTION PRIVATE LIMITED
SOUTH 24 PARGANAS , 32-WestBengal , 91-India , 743503
WEST BENGAL-700135

NOTE 14 OF ADDITIONAL REGULATORY INFORMATION

A) Ratios to be Disclosed

Amounts In Hundred

Ratios	Numerator	Denominator	As on 31st March 2023	As on 31st March 2022	% Change from last year	Reasons for >25% change from last year
a) Current Ratio	Current Assets	Current Liabilities	1.06	1.03	0.03	
b) Debt-Equity Ratio	Interest Bearing Debts	Equity Share Capital	-	-	-	
c) Debt Service Coverage Ratio	EBIT	Interest + Principal Debt Amount	-	-	-	
d) Return on Equity Ratio	PAT	Average Shareholders Fund	(0.11)	(0.17)	(0.32)	
e) Inventory Turnover Ratio	COGS	Average Inventory	-	-	-	
f) Trade Receivables Turnover Ratio	Net Credit Sales	Average Accounts Receivables	-	-	-	
g) Trade Paybles Turnover Ratio	Net Credit Purchases	Average Accounts Payble	-	-	-	
h) Net Capital Turnover Ratio	Total Sales	Average Working Capital	-	-	-	
i) Net Profit Ratio	Net Profit	Net Sales	-	-	-	
j) Return on Capital Employed	PBT	Total Liabilities - Current Liabilities	(4.01)	(5.53)	(0.28)	
k) Return on Investment	Profit on Sale of Investments	Cost of Investments	-	-	-	

B) Loans and Advances

Disclosures relating to Loans and Advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties either severally or jointly with any other person, that are:

Repayable on Demand

Type of Borrower	Amount of Loan or advance in the nature of loans outstanding	Percentage of total Loans and Advances in the nature of loans
Promoter	NOTE-16	-
Director	NOTE-16	-
KMPs	NOTE-16	-
Related Parties	NOTE-16	0.00%

- C) Company does not has any Immovable Property as on 31/03/2023
Measurement of fair Value of Investment Properties by registered valuer as defined under rule 2 of Companies (Registered Valuers and valuation)
- D) Rule, 2017 :: Not done by The Company.
- E) Revaluation of Property, Plant & Equipment :: Not Done by Company.
- F) Revaluation of Intangible Assets :: Not Applicable.
- G) Disclosure regarding Loans & Advance granted to Promoters, Directors, KMPs and the Related Parties :Disclosure in the Notes of accounts
- H) Capital Work -In- Progress :: There is no capital work in Progress
- I) Intangible Assets under development :: No such asset is under the process of development.
- J) Benami Property :: No Benami property held by the Company.
- K) Borrowing on the basis of security of Current Assets :: Company didn't borrow from banks or financial institutions on the basis of security of Current Financial Year.
- L) Willful Defaulter :: Company is not declared willful defaulter by any bank or financial institution or other lender.

Cont..



BLOOMSBURY SOLUTION PRIVATE LIMITED
SOUTH 24 PARGANAS, 32-WestBengal, 91-India, 743503
WEST BENGAL-700135

Relationship with Struck off Companies :: Company didn't have any transaction with struck off Companies u/s 248 of the Companies Act 2013 or u/s 560 of the Companies Act 1956

Registration of charges or satisfaction with ROC :: No charge is pending to file with ROC as on 31.03.2023

Compliance with number of layers of Company prescribed u/s 2(87) of the Act read with Companies (Restriction on number of layers) Rules 2017 :: Company didn't have any subsidiary.

P) Compliance with approved Scheme of Arrangements :: Not Applicable

Q) Utilisation of Borrowed Funds and share premium ::

(A) Company didn't advance, loan or invest funds to any other person or entity including foreign entity with the understanding that the intermediary

(i) Directly or indirectly lend, invest in other person or entity on behalf of the Company.

Or (ii) provide any guarantee, security on behalf of the Company.

(B) Company didn't received any fund from any person or entity including foreign entity with the understanding that the Company shall

(i) Directly or indirectly lend, invest in other person or entity on behalf of the funding party. Company.

Or (ii) provide any guarantee, security on behalf of the funding party.

Other Notes

15 Contingent Liability/Assets is not provided during the year and current year & previous year figures are Nil.

16 Transactions with related parties

Amount In Hundred

<u>Type of Relation with Party Name</u>	<u>Nature of Transactions</u>	As on	As on
		31.03.2023	31.03.2022
<u>Directors</u>			
Amit Ghosh	KMP Advance For Expenses	1477.37	1,477.37
Tanmoy Ghosh	KMP Advance Given for Expenses	3,458.56	1,000.06
<u>Enterprise significant influence by KMP</u>			
Bloomsbury infrastructure Pvt ltd.	Long Term Borrowings(o/sing Balance)	82576.12	73026.12

17 Previous years figures have been regrouped and/or re-arranged, wherever necessary.

In terms of our report attached.

For, N Behera & Company

Chartered Accountant
(Firm Reg. No. 327287E)

(NIRANJAN BEHERA)

Proprietor

M. No. 069888

UDIN:

Date: 03/09/2023

Place: Kolkata



For and on behalf of the Board of Directors

BLOOMSBURY SOLUTION PVT. LTD.

Director,

Amit Ghosh

Director

(DIN: 03273678)

BLOOMSBURY SOLUTION PVT. LTD.

Tanmoy Ghosh
Director.

Tanmoy Ghosh

Director

(DIN: 07913750)

BLOOMSBURY SOLUTION PRIVATE LIMITED
SUKH SAGAR, HATISHALA, SOUTH 24 PARGANAS,
WEST BENGAL-700135

CIN No: U70102WB2013PTC199030

Computation of Income Tax

Assessment Year: 2023-24
 Previous Year : 2022-23

PAN NO-

	Amount (₹)	Amount (₹)
<u>Profit and Gain from Business/ Profession</u>		
Net Loss for the Year	(7,47,000)	
<u>Additions during the year</u>		
Depreciation as per Companies Act	<u>(7,47,000)</u>	
<u>Deductions during the Year</u>		
Depreciation as per Income Tax Act	<u>(7,47,000)</u>	
Net Losses on Business during the year	<u>(7,47,000)</u>	-
Less: Losses to be carried forward		-
		<u>-</u>
Taxable Income		-
Tax @ 25%	A	-
Education cessTax @ 4%		-
		<u>-</u>
<u>Minimum Alternate Tax</u>		
Book Profit		<u>(7,470)</u>
Round off u/s 288A		<u>(7,470)</u>
		<u>(7,470)</u>
B/F and C/F Loss:		
Asst Year	Nature of Loss	Return filing date
2021-22	Business loss	159375
2022-23	Business loss	1031102
2023-24	Business loss	747000
		Adjusted
		Balance c/f