



## 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, 2022, 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, 2022, 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.

Contd...



### **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. The Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is not applicable to this company and hence a statement for the same is not given.

Contd...



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, 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) 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;

Contd...



- (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.

Place: Kolkata  
Date: 05-09-2022



For N BEHERA & COMPANY  
Chartered Accountants  
FRN: 0327287E

(NIRANJAN BEHERA)  
Proprietor  
Membership No. : 069888

UDIN-22069888BBLVGM3709





## Annexure A

### **Responsibilities for Audit of Standalone Financial Statement**

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 standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.



Contd....

(2)

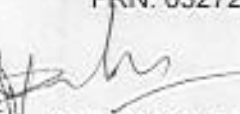
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

Place: Kolkata  
Date: 05-09-2022



For **N BEHERA & COMPANY**  
Chartered Accountants  
FRN: 0327287E

  
**(NIRANJANA BEHERA)**  
Proprietor  
Membership No. : 069888

UDIN-22069888BBLVGM3709

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

**BALANCE SHEET AS AT 31ST MARCH, 2022**

Amounts In Hundred

Particulars		Note No.	As at 31.03.2022	As at 31.03.2021
<b>I. EQUITY AND LIABILITIES</b>			(in `)	(in `)
<b>1 Shareholders' funds</b>				
(a)	Share capital	2	1,000.00	1,000.00
(b)	Reserves and surplus	3	(72,163.21)	(61,852.19)
<b>2 Non Current Liabilities</b>				
(b)	Long Term Borrowings	4	73,026.12	23,138.33
<b>3 Current liabilities</b>				
(a)	Trade Payables	5	-	54,312.37
(b)	Other current liabilities	6	59,022.38	2,291.33
(c)	Short-term provisions	7	650.00	650.00
<b>TOTAL</b>			<b>61,535.29</b>	<b>19,539.84</b>
<b>II. ASSETS</b>				
<b>1 Current assets</b>				
(a)	Cash and cash equivalents	8	6,350.79	5,647.42
(b)	Short-term loans and advances	9	54,989.50	13,697.43
(c)	Other current assets	10	195.00	195.00
<b>TOTAL</b>			<b>61,535.29</b>	<b>19,539.84</b>
Significant Accounting Policies		1		

Notes referred to above form an integral part of the Balance Sheet  
As per our report attached.

(0.00)

**IN TERMS OF OUR REPORT OF EVEN DATE**

**For N BEHERA & COMPANY**

Chartered Accountants  
FRN : 0327287E

(NIRANJAN BEHERA)

Proprietor

M. No. 069888

UDIN: 22069888BBLVGM3709



**For BLOOMSBURY SOLUTION PRIVATE LIMITED**

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:05/09/2022

**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, 2022**

Amounts In Hundred

Particulars	Note No.	For the year ended 31.03.2022	For the year ended 31.03.2021
I. Revenue from operations	11	-	10,000.00
II. Other income	11(i)	1,978.89	-
<b>Total Revenue (I + II)</b>		1,978.89	10,000.00
III. Expenses:			
Purchase		-	-
Change in Inventories		-	-
Finance costs		-	-
Depreciation and amortization expense		-	-
Employee benefits expense	12	11,356.71	6,214.06
Other Administrative expenses	13	933.20	5,379.69
<b>Total expenses</b>		12,289.91	11,593.75
IV. Profit before extraordinary items and tax (III-IV)		(10,311.02)	(1,593.75)
V. Extraordinary and Prior Period Items		-	-
VI. Profit before tax (V- VI)		(10,311.02)	(1,593.75)
VII. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
(3) Tax for Earlier years		-	-
<b>VIII. Balance Carried to Balance Sheet (VII-VIII)</b>		(10,311.02)	(1,593.75)
IX. Earnings per equity share:			
(1) Basic		(10.31)	(1.59)
Significant Accounting Policies	I		

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

(NIRANJAN BEHERA)

Proprietor

M. No. 069888

UDIN: 22069888BBLVGM3709

Place : Kolkata

Date:05/09/2022

**For BLOOMSBURY SOLUTION PRIVATE LIMITED**

BLOOMSBURY SOLUTION PVT. LTD.

BLOOMSBURY SOLUTION PVT. LTD.

*Amit Ghosh*  
Director.

*Tanmoy Ghosh*  
Director.

Amit Ghosh

Director

(DIN: 03273678)

Tanmoy Ghosh

Director

(DIN: 07913750)



**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022**

**A Corporate information**

The principal activity of the company during the year was Selling of Land. 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**

Sale of Land Stocks are treated as operating income incidental to main activity are also Operating Income.

**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**

The Company Received other income during the year and company follows & treated income on accrual basis.

**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 PVT. LTD.

*Anirudh Choudhary*  
Director.

BLOOMSBURY SOLUTION PVT. LTD.

*Jannay Ghosh*  
Director.

Cont..

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022**

**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**

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

Contd..



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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022**

**NOTE .1 OF SHARE CAPITAL**

Amount in hundreds

Particulars	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares	Amount	Number of shares	Amount
a) <u>Authorised</u> Equity shares of 100/- each with voting rights	1,000	1,000.00	1,000	1,000.00
b) <u>Issued, Subscribed &amp; Fully Paid-up</u> 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
<u>Equity shares with voting rights</u>						
<u>Year ended 31 March, 2022</u>						
- Number of shares (in Nos)	1,000	-	-	-	-	1,000
- Amount (Rs) (Amounts in Hundred)	1,000.00	-	-	-	-	1,000.00
<u>Year ended 31 March, 2021</u>						
- 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						

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 31.03.2022		As at 31.03.2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
<b>Equity shares with voting rights</b>				
MR. AMIT GHOSH	500	50.00%	500	50.00%
MR. SAMBIT BASU	500	50.00%	500	50.00%



Cont...

BLOOMSBURY SOLUTION PVT. LTD.

*Amit Ghosh*  
Director.

BLOOMSBURY SOLUTION PVT. LTD.

*Jaunmay Ghosh*  
Director.

**BLOOMSBURY SOLUTION PRIVATE LIMITED**

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

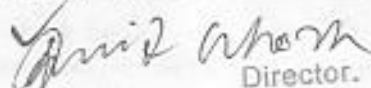
- g) No shares are reserved for issue under options and contracts/commitments for the sale of shares/divestment
- h) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash, bonus shares and shares bought back for the period of 5 years 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 31/03/2022

l) Disclosure of Promoter Shareholding

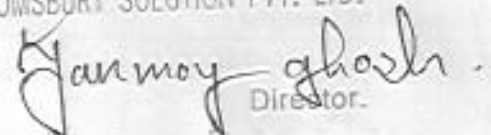
Sl No	Shares held by promoters at the end of the year		F.Y. 2021-22		F.Y. 2020-21		% Change During the year
	Promoter Name	F.No.	No of Shares	% of Total Shares	No of Shares	% of Total Shares	
1	MR. AMIT GHOSH	1	500	50.00%	500	50.00%	
2	MR. SAMBIT BASU	2	500	50.00%	500	50.00%	
	TOTAL						

Cont..

BLOOMSBURY SOLUTION PVT. LTD.


  
Director.

BLOOMSBURY SOLUTION PVT. LTD.


  
Director.



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

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

**3 Reserves & Surplus**

Particulars	Amounts In Hundred	
	31.03.2022	31.03.2021
<b>Profit and Loss account</b>		
Net Profit/(Net Loss) brought forward from previous year	(61,852.19)	(60,258.44)
Addition during the year	(10,311.02)	(1,593.75)
Less: Prior period Reserve	-	-
Balance carried forward at the end of the year	(72,163.21)	(61,852.19)
<b>Total</b>	<b>(72,163.21)</b>	<b>(61,852.19)</b>

**4 Long Term Borrowings**

Particulars	Amounts In Hundred	
	31.03.2022	31.03.2021
<b>From Body Corporate: Related Party to Company:</b>		
Bloomsbury Infrastructure Pvt. Ltd	73,026	23,138
<b>Total</b>	<b>73,026</b>	<b>23,138</b>

**5 Trade Payables**

Particulars	Amounts In Hundred	
	31.03.2022	31.03.2021
MSME Creditor	-	-
Other Creditors (Ageing Schedule Reffer In Annexure-I)	-	54,312.37
<b>Total</b>	<b>-</b>	<b>54,312.37</b>

**6 Other Current Liabilities**

Particulars	Amounts In Hundred	
	31.03.2022	31.03.2021
Duties & Taxes	1,696.33	1,696.33
Audit Fees Payable to Jaipuria & Associates	-	370.00
Audit Fees Payable to N. Behera & Company	400.00	200.00
Other Expenses payable	-	25.00
Advance From Customer	56,926.05	-
<b>Total</b>	<b>59,022.38</b>	<b>2,291.33</b>

**7 Short Term Provisions**

Particulars	Amounts In Hundred	
	31.03.2022	31.03.2021
Provision of I Tax for AY 19-20	650	650
<b>Total</b>	<b>650</b>	<b>650</b>

Cont..

BLOOMSBURY SOLUTION PVT. LTD.

*Arindam Ghosh*  
 Director.

BLOOMSBURY SOLUTION PVT. LTD.

*Janmoy Ghosh*  
 Director.

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022

## 8 Cash and Cash Equivalents

Particulars	Amounts In Hundred	
	31.03.2022	31.03.2021
<b>Balances with Banks</b>		
In Current Account	1,806.57	741.52
Cash in hand (As certified by management)	4,544.22	4,905.90
<b>Total</b>	<b>6,351</b>	<b>5,647.42</b>

## 9 Short Term Loans and Advances

Particulars	Amounts In Hundred	
	31.03.2022	31.03.2021
<b>Related Party Transaction</b>		
Advance To Director For Expenses	1,477.37	-
Staff Advance For Expenses	720.12	-
<b>Advance To Firmer for land Purchase</b>		
Advance given for JV contract	-	3,177.20
Advance for Land purchase	52,792.01	8,520.23
Arpan Das Gupta(Land owner)	-	1,000.00
Swapan Kumar Das(Land owner)	-	1,000.00
<b>Total</b>	<b>54,989.50</b>	<b>13,697.43</b>

## 10 Other Current Assets

Particulars	Amounts In Hundred	
	31.03.2022	31.03.2021
Lying with Govt of India:		
Service Tax Input	195.00	195.00
<b>Total</b>	<b>195.00</b>	<b>195.00</b>

## 11 Income from Operation

Particulars	Amounts In Hundred	
	31.03.2022	31.03.2021
<b>Other Operating Income</b>		
Received for Registration & Mutation	-	10,000.00
<b>Total</b>	<b>-</b>	<b>10,000.00</b>

## 11.(i) Other Income

Particulars	Amounts In Hundred	
	31.03.2022	31.03.2021
Electric Bill Collect From Client	1074.21	0.00
Liability No Longer Required	154.82	
Maintenance Bill Received	749.86	
<b>Total</b>	<b>1978.89</b>	<b>0.00</b>



BLOOMSBURY SOLUTION PVT. LTD.

*Anirudh Ghosh*  
Director.

BLOOMSBURY SOLUTION PVT. LTD.

*Janmoy Ghosh*  
Director.

Cont..

**12 Employee Benefits Expenses**

Particulars	Amounts In Hundred	
	31.03.2022	31.03.2021
Director's Remuneration(Swanendu Das Gupta)	-	533.33
Salary to Employees	11,356.71	4,757.13
Staff welfare Expenses	-	923.60
<b>Total</b>	<b>11,356.71</b>	<b>6,214.06</b>

**13 Other Administrative Expenses**

Particulars	Amounts In Hundred	
	31.03.2022	31.03.2021
Accounting & E-filing fees	-	-
Bank Charges	578.20	171.10
Books & Periodicals		63.00
Roc Filing Fees	15.00	
Legal Charges		217.00
Sanitisation & Mask Expenses		783.00
Mutation Expenses		300.00
Office Maintenance		456.22
Telephone Expenses		220.00
Site Expenses(Convicity Elate)		-
General Charges	140.00	2,177.24
Professional Fees		-
Travelling & Conveyance		792.13
<u>Auditor's Remuneration</u>		
Statutory Audit Fees	200.00	200.00
<b>Total</b>	<b>933.20</b>	<b>5,379.69</b>

**For N BEHERA & COMPANY**

Chartered Accountants

FRN : 0327257E

(NIRANJAN BEHERA)

Proprietor

M. No. 069888

UDIN- 22069888BBLVGM3709



**BLOOMSBURY SOLUTION PVT. LTD.**

*Amit Ghosh*

Director

Amit Ghosh

Director

(DIN: 03273678)

**For Bloomsbury Solutions Pvt. Ltd.**

**BLOOMSBURY SOLUTION PVT. LTD.**

*Tanmoy Ghosh*

Director

Tanmoy Ghosh

Director

(DIN: 07913750)

Place : Kolkata

Date: 05-09-22

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

**NOTE 14 OF ADDITIONAL REGULATORY INFORMATION**

Amounts In Hundred

**A) Ratios to be Disclosed**

Ratios	Numerator	Denominator	As on 31st March 2022	As on 31st March 2021	% Change from last year	Reasons for >25% change from last year
a) Current Ratio	Current Assets	Current Liabilities	1.03	0.34	2.02	
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	(0.16)	(0.03)	5.08	
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	(5.53)	0.04	(131.98)	
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	Amount of Loan or advance in the nature of loans outstanding	Percentage of total Loans and Advances in the nature of loans
Type of Borrower		
Promoter	-	-
Director	-	-
KMPs	-	0.00%
Related Parties	-	-

- C) Company does not has any Immovable Property as on 31/03/2022  
 Measurement of fair Value of Investment Properties by registered valuer as defined under rule 2 of Companies (Registered Valuers and valuation) R
- D) 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.  
 Borrowing on the basis of security of Current Assets :: Company didn't borrow from banks or financial institutions on the basis of security of
- K) Current Financial Year.
- L) Wilful Defaulter :: Company is not declared wilful defaulter by any bank or financial institution or other lender.

BLOOMSBURY SOLUTION PVT. LTD.

*Amid Khan*  
 Director.

BLOOMSBURY SOLUTION PVT. LTD.

*Jannoy Jash*  
 Director.



**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

- S) Registration of charges or satisfaction with ROC :: No charges have been created by the company in the reporting period
- O) 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 shall
- (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
		31.03.2022	31.03.2021
<b>Directors</b>			
Amit Ghosh	Advance For Expenses	1477.37	-
Tanmoy Ghosh		-	-
<b>Related Companies</b>			
Bloomsbury infrastructure Pvt ltd.	Loan Taken by company	73026.00	23138.00

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  
Date: 05/09/2022  
Place : Kolkata

For and on behalf of the Board of Directors

BLOOMSBURY SOLUTION PVT. LTD.

*Amit Ghosh*  
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**

**Annexure-1**

**Amount in hundreds**

**Trade Paybles Ageing Schedule**

As at March 2022 Particulars	Unbilled Payables	Payables Not Due	Non-Current*				
			Outstanding for following periods from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-		-	-	-	-	-
(ii) Disputed dues – MSME	-		-	-	-	-	-
(iii) Others	-		-	-	-	-	-
(iv) Disputed dues - Others	-		-	-	-	-	-
<b>Total</b>	-		-	-	-	-	-

**Amounts In Hundred**

As at March 2021 Particulars	Unbilled Payables	Payables Not Due	Current				
			Outstanding for following periods from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i) Undisputed - MSME	-	-	-	-	-	-	-
ii) Disputed dues – MSME	-	-	-	-	-	-	-
iii) Undisputed - Others						54,312.37	54,312.37
Other Creditors							
iv) Disputed dues - Others	-	-	-	-	-		
<b>Total</b>	-	-	-	-	-	54,312.37	54,312.37

BLOOMSBURY SOLUTION PVT. LTD.

*Amir Khan*  
Director.

BLOOMSBURY SOLUTION PVT. LTD.

*Jaymoy Ghosh*  
Director.