

B. S. MURTHY & ASSOCIATES

CHARTERED ACCOUNTANTS

5, Rabindra Nath Thakur Road Ground Floor, Kolkata - 700 075 Phone No.: (033) 2416 6041

Email: bsmurthy_associates@yahoo.co.in bhattacharya_mk12@rediffmail.com

INDEPENDENT AUDITOR'S REPORT

To The Members of Arup Creations Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Arup Creations Private Limited. ("the Company") which comprise the balance sheet as at 31st March 2021, and the statement of Profit and Loss for the period 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 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, 2021 and its Loss for the period 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.

Responsibilities of Management and Those Charged with Governance 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 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 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, the Board of Directors 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 the Board of Directors 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 Responsibility 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 detected a material misstatement when it exists. Misstatements can arise from



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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.

Emphasis of Matter

The net loss of the company exceeded the Share Capital vitiating the going concern concept of preparation of accounts. However, on assurance from Directors that all liabilities and obligations of the company shall be honoured, the accounts have been prepared on going concern concept. We have not qualified our report for this matter.

Report on Other Legal and Regulatory Requirements

- This report does not include a statement on the matters specified in paragraph 3 of the Companies (Auditor's Report) order 2016, issued by the Central Government of India in terms of sub-section (11) of section 143) of the Act, since in our opinion and explanations 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 purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
- c) The Balance Sheet and 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 written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2021 from being appointed as a director in terms Section 164(2) of the Act.
- f) 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:
 - The Company does not have any pending litigations which would impact its financial position;
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For B.S.MURTHY & ASSOCIATES

Chartered Accountants

Eirm's Registration No 00268

M.Bhattacharya, FCA

PARTNER Membership No: 055538

UDIN: 22055538 AAAAAC 4472.

KOLKATA

Place: Kolkata

Dated: The 06th day of November 2021

ARUP CREATIONS PRIVATE LIMITED

CIN:-U74999WB2018PTC225072

91/92A, Raja Ram Mohan Roy Sarani, P.O. Mallickpara, Serampore, Hooghly, Pin 712203 **BALANCE SHEET AS AT 31ST MARCH 2021**

PARTICULARS	Note No	AS AT 31.03.2021 Amount in Rs.	AS AT 31.03.2020 Amount in Rs.
EQUITY AND LIABILITIES			
Share Holders' Fund	1	1,00,000	1,00,000
Share Capital	1 2	(19,45,293)	(7,59,765)
Reserves and Surplus	1	35.745.535/45-53	
Current Liabilities		2 04 94 122	1,66,89,014
Short- term borrowings	3 4	2,94,84,132	62,100
Other Current Liabilities	4	2,57,660 2,78,96,499	1,60,91,349
TOTAL		2,78,90,499	1/00/22/0
ASSETS			
Non - Current Assets		27 50 220	29,48,777
Property, Plant and Equipment	5	27,59,330	23,10,777
Current Assets		4 22 420	1 72 005
Cash and Cash equivalents	6 7	1,32,428	1,73,095 1,29,69,477
Short - Term Loans and Advances	7	2,50,04,741	1,29,09,477
TOTAL		2,78,96,499	1,60,91,349
	9		
Significant Accounting Policies & Notes on Financial Statements	1 to 20		

In terms of our report of even date For B.S MURTHY & ASSOCIATES

(Chartered Accountants)

Firm's Registration No 0026890

(M.Bhattacharya, FCA)

PARTNER

Membership No. 055538

Place: Kolkata

Dated: The 06th day of November 2021

For and on behalf of the Board Arup Creations Private Limited

Arup Bandyopadhyay

Director DIN: 01305684

Liters Barry Titas Bandyopadhyay Thakur

Director

DIN: 01305681

ARUP CREATIONS PRIVATE LIMITED

CIN:-U74999WB2018PTC225072

91/92A, Raja Ram Mohan Roy Sarani, P.O. Mallickpara, Serampore, Hooghly, Pin 712203
Statement of Profit and Loss for the year ended on 31.03.2021

	Particulars	Note No	Figures for the current reporting period	Figures for the previous reporting period
I	INCOME		44 87 577	10.01.531
	Revenue from operations	8	11,07,522	18,01,521 18,01,521
	Total Revenue		11,07,522	10,01,521
ш	EXPENSES: Purchase	9	10,29,001	11,19,807
	Employees Benefit Expenses	10	2,48,200	2,48,200
	Financial Charges	11	5,191	2,520
	Depreciation and amortisation expenses	5	2,61,427	1,86,835
	Other Expenses	12	7,49,231	6,16,684
IV	Total Expenses		22,93,050	21,74,046
٧	Profit /(Loss) before exceptional and extraordinary items and tax (II -IV)		(11,85,528)	(3,72,525)
	Exceptional Items Profit/(Loss) before extraordinary items and tax (V - VI)		(11,85,528)	(3,72,525)
	A PARTICULAR DE CONTRACTOR DE			
VIII	Extrordinary Items	_	(11,85,528)	(3,72,525)
	Profit/(Loss) before tax (VII - VIII)	_	(11,05,520	1
X	Tax Expenses 1) Add:- Provision for MAT of earlier years 3) Less:- Current year's Tax			
v	Profit/(Loss) for the period (IX -X)		(11,85,528)	(3,12,525)
XII	Earnings per equity share: 1) Basic 2) Diluted		(118.55 (118.55	
	Significant Accounting Policies & Notes on Financial Statements	1 to 20		

In terms of our report of even date For B.S MURTHY & ASSOCIATES

(Chartered Accountants)

Firm's Registration No 002689C

(M. Bhattacharya, FCA)

PARTNER

Membership No. 055538

Place: Kolkata

Dated: The 06th day of November 2021

For and on behalf of the Board Arup Creations Private Limited

Arup Bandyopadhyay

Director

DIN: 01305684

Tites Ban

Titas Bandyopadhyay Thakur

Director DIN: 01305681

Note: 1 Share Capital		EAR ENDED 31ST		Mount in Rs.
PARTICULARS	As at 31st Marc	ch 2021	As at 31st Ma	arch 2020
Authorised Capital Equity Share Capital				
100000 equity share of Rs.10/- each	_	10,00,000		10,00,000
Issued, Subscribed & Paid up Capital Equity Shares fully paid up		1,00,000		1,00,000
10000 equity share of Rs.10/- each Total		1,00,000		1,00,000
Note: 1.1 Details of shareholders holding more than 5%	shares in the Company			
	As at 31st Mar	ch 2021	As at 31st M	arch 2020
Name of the shareholders	No of Shares %	of holding	No of Shares 9	6 of holding
Dr. Arup Bandyopadhyay	5,000	50.00%	5,000	50.009
Mrs. Titas Bandyopadhyay	5,000	50.00%	5,000	50.009
Note: 1.2	the to set out below			
The reconciliation of the number of shares ou	As at 31st Mar	ch 2021	As at 31st M	arch 2020
Particulars	No of Shares	Value	No of Shares	Value
Equity shares of Rs. 10/- each fully paid At the beginning of the year	10000	1,00,000	10000	1,00,00
	10000	1,00,000	10000	1,00,00
At the end of the year	10000	1,00,000	10000	1,00,00
The Company has only one class of equity shares had one vote per equity share held.				1,00,00
The Company has only one class of equity shares have note per equity share held. Note: 2 Reserves And Surplus	aving face value of Rs. 10/- each.	Each shareholder is e		
The Company has only one class of equity shares had note per equity share held. Note: 2 Reserves And Surplus Particulars		Each shareholder is e	eligible to	
The Company has only one class of equity shares had one vote per equity share held. Note: 2 Reserves And Surplus Particulars Balance from Statement of Profit & Loss Balance brought forward	As at 31st Mar	Each shareholder is e	eligible to	larch 2020
The Company has only one class of equity shares he one vote per equity share held. Note: 2 Reserves And Surplus Particulars Balance from Statement of Profit & Loss Balance brought forward Add:- Profit/(Loss) for the Year	aving face value of Rs. 10/- each. As at 31st Mar	Each shareholder is e	As at 31st M	arch 2020 (7,59,76)
The Company has only one class of equity shares had one vote per equity share held. Note: 2 Reserves And Surplus Particulars Balance from Statement of Profit & Loss Balance brought forward	As at 31st Mar	Each shareholder is e	As at 31st M	arch 2020 (7,59,76
The Company has only one class of equity shares have note vote per equity share held. Note: 2 Reserves And Surplus Particulars Balance from Statement of Profit & Loss Balance brought forward Add:- Profit/(Loss) for the Year Total Note: 3 Short Term Borrowings	As at 31st Mar	Each shareholder is a reh 2021 (19,45,293) (19,45,293)	As at 31st M	(7,59,76)
The Company has only one class of equity shares he one vote per equity share held. Note: 2 Reserves And Surplus Particulars Balance from Statement of Profit & Loss Balance brought forward Add:- Profit/(Loss) for the Year Total	As at 31st Mar (7,59,765) (11,85,528)	Each shareholder is a reh 2021 (19,45,293) (19,45,293)	As at 31st M (3,87,240) (3,72,525)	(7,59,76)
The Company has only one class of equity shares he one vote per equity share held. Note: 2 Reserves And Surplus Particulars Balance from Statement of Profit & Loss Balance brought forward Add:- Profit/(Loss) for the Year Total Note: 3 Short Term Borrowings Particulars Unsecured	As at 31st Mar (7,59,765) (11,85,528)	(19,45,293) (19,45,293) (19,45,293)	As at 31st M (3,87,240) (3,72,525)	(7,59,76 (7,59,76 tarch 2020
The Company has only one class of equity shares he one vote per equity share held. Note: 2 Reserves And Surplus Particulars Balance from Statement of Profit & Loss Balance brought forward Add:- Profit/(Loss) for the Year Total Note: 3 Short Term Borrowings Particulars Unsecured	As at 31st Mar (7,59,765) (11,85,528)	Each shareholder is a children (19,45,293) (19,45,293) (19,45,293)	As at 31st M (3,87,240) (3,72,525)	(7,59,76 (7,59,76 tarch 2020
The Company has only one class of equity shares have note vote per equity share held. Note: 2 Reserves And Surplus Particulars Balance from Statement of Profit & Loss Balance brought forward Add:- Profit/(Loss) for the Year Total Note: 3 Short Term Borrowings Particulars Unsecured Loans & Advances from related parties Total Note: 4 Other current liabilities	As at 31st Mar (7,59,765) (11,85,528) As at 31st Mar 2,94,84,132	(19,45,293) (19,45,293) (19,45,293) rch 2021 2,94,84,132 2,94,84,132	As at 31st M (3,87,240) (3,72,525)	(7,59,76 (7,59,76 (7,59,76 tarch 2020 1,66,89,01
The Company has only one class of equity shares have note vote per equity share held. Note: 2 Reserves And Surplus Particulars Balance from Statement of Profit & Loss Balance brought forward Add:- Profit/(Loss) for the Year Total Note: 3 Short Term Borrowings Particulars Unsecured Loans & Advances from related parties Total Note: 4 Other current liabilities Particulars	As at 31st Mar (7,59,765) (11,85,528) As at 31st Mar 2,94,84,132	(19,45,293) (19,45,293) (19,45,293) rch 2021 2,94,84,132 2,94,84,132	As at 31st M (3,87,240) (3,72,525) As at 31st M 1,66,89,014	(7,59,76 (7,59,76 (7,59,76 tarch 2020 1,66,89,01
The Company has only one class of equity shares have note vote per equity share held. Note: 2 Reserves And Surplus Particulars Balance from Statement of Profit & Loss Balance brought forward Add:- Profit/(Loss) for the Year Total Note: 3 Short Term Borrowings Particulars Unsecured Loans & Advances from related parties Total Note: 4 Other current liabilities	As at 31st Mar (7,59,765) (11,85,528) As at 31st Mar 2,94,84,132	(19,45,293) (19,45,293) (19,45,293) rch 2021	As at 31st M (3,87,240) (3,72,525) As at 31st M 1,66,89,014	(7,59,76 (7,59,76 (7,59,76 tarch 2020
The Company has only one class of equity shares he one vote per equity share held. Note: 2 Reserves And Surplus Particulars Balance from Statement of Profit & Loss Balance brought forward Add:- Profit/(Loss) for the Year Total Note: 3 Short Term Borrowings Particulars Unsecured Loans & Advances from related parties Total Note: 4 Other current liabilities Particulars	As at 31st Mar (7,59,765) (11,85,528) As at 31st Mar 2,94,84,132	(19,45,293) (19,45,293) (19,45,293) rch 2021 2,94,84,132 2,94,84,132	As at 31st M (3,87,240) (3,72,525) As at 31st M 1,66,89,014	(7,59,76) (7,59,76) (7,59,76) larch 2020 1,66,89,01



			91/92A, Raj	91/92A, Raja Ram Mohan Roy Sarani	-	JONS PRIVATE LIMITED , P.O. Mallickpara, Serampore, Hooghly, Pin 712201	erampore, Hoo	ghly, Pin 712201			
ote	Note 5 - Property Plant and Equipment -	ant and Equ		as on 31,03,2021	21						
			V	< Gross Block	lock>			Depreciation		Net Block	ock
v, Š	Particulars	Rate of Dep. (%)	As on 01.04.2020	Addition	Disposition	As on 31.03.2021	As on 31.03.2020	Depreciation during the year	As on 31.03.2021	As on 31.03.2021	As on 31.03.2020
Bar	1 Building										
Bol	Boundary wall	9.20%	22,69,000	r.		22,69,000	1,45,917	2,01,693	3,47,610	19,21,390	21,23,083
Ş	Khatal Shed	9.20%	2,90,105	71,980	.1	3,62,085	35,604	29,889	65,493	2,96,592	2,54,501
Po	Poultry Farm Shed	9.50%	1,58,711			1,58,711	1,281	14,956	16,237	1,42,474	1,57,430
¢	The County of the second	10 1007	070 67		6	000.00	4 303	3 345	8033	10.612	730 Ct
3	Z COW Hay CURET MACHINE	10.10%	047,11			012/14	C07/L	CTC,2	07070	10,016	100'3
Pla	3 Plant & Machinery										
Pur	Pump	18.10%	81,800	*		81,800	12,494	12,544	25,038	- 56,762	906,906
Bio	4 Biological Assets										
Da	Dairy Cow	00.00	3,25,000	1		3,25,000			9	3,25,000	3,25,000
Goat	iat	0.00	6,500	•		005'9		ĬŤ.	Ť	6,500	8,500
1	Total		31,48,356	71,980	*	32,20,336	1,99,579	2,61,427	4,61,006	27,59,330	29,48,778
Pre	Previous Year		19.05.845.00	17 47 511		31 48 356		1 99 579	1.99.579	29.48.777	18.93.101



ARUP CREATIONS PRIVATE LIMITED NOTES TO THE FINANCIAL STATESMENTS FOR THE YEAR ENDED 31ST MARCH 2021

Note: 6 Cash and cash equivalents				
Balance with Banks in Current Account	As at 31st Ma	rch 2021	As at 31st M	larch 2020
Bank of Baroda	11,773		22,394	
Cash on Hand	1,20,655		1,50,701	
Cash on Fland	1,20,000	1,32,428		1,73,095
Total		1,32,428		1,73,095
Note: 7 Short term loans and advances				
(Unsecured and Considered Good)				
Particulars	As at 31st Ma	rch 2021	As at 31st N	larch 2020
Loans & Advances	2,50,04,741		1,29,69,477	4 00 00 477
Total		2,50,04,741 2,50,04,741	-	1,29,69,477
113000				
Note: 8 Revenue from operations Particulars	As at 31st Ma	rch 2021	As at 31st N	larch 2020
Milk Sale	4,94,764		7,30,800	
Vegitable Sale	98,637		4,34,020	
Poultry Farm Product sale	1,06,884		2,55,270	
Fish Sale	4,07,237		3,73,391	
77	1,07,207		8,040	
Misc. Income		11,07,522	0,040	18,01,521
		11,07,522		18,01,521
		11,01,022	<u> </u>	15/51/15-
Note: 9 Purchase	As at 31st Ma		As at 31st N	Torob 2020
Particulars	34,380	rch 2021	2,50,352	IdiCii 2020
Agriculture Goods Purchase	8,99,921		6,70,165	
Fodder Purchase Small Chicks Purchase	0,55,521		17,500	
Small Chicks Purchase Small Fish Purchase	94,700		1,81,790	
Small Fish Furchase	51,700		1,01,700	
		10,29,001		11,19,807
		10,29,001		11,19,807
				9.5
Note: 10 Employee Benefits Expenses Particulars	As at 31st Ma	rch 2021	As at 31st N	farch 2020
Salary, Bonus & Allowances	2,48,200		2,48,200	
Saidi y, Dollas & Allorances		2,48,200		2,48,200
Total		2,48,200		2,48,200
Note: 11 Financial Charges				
Particulars	- As at 31st Ma	rch 2021	As at 31st M	farch 2020
Bank Charges	5,191		2,520	
	1.	5,191 5,191	-	2,520 2,520
		5,191		2,520
Note: 12 Other Expenses			As at 31st M	farch 2020
Particulars	As at 31st Ma 9,790	ICH 2021	W2 91 2121 M	1,56,219
Cultivation expenses	40,333			4,320
Medicine expenses	2,05,740			8,500
Consultancy Fees Conveyance	9,798			55,530
Labour Charges	24,145			2,15,800
Misc expenses	1,85,725			93,575
Printing & Stationary	1,854			7,890
Subscription	15,500			7.02
Reparing and Maintenance	2,22,196			2
ROC Filing Fees	2,900			9,200
Tea & Tiffin Expenses	6,250		7.2	45,650
December Auditore	ATT M			101001
For Statutory Audit	25,000	7,49,231		20,000

ARUP CREATIONS PRIVATE LIMITED Notes forming Integral part of Accounts for the period ending 31st March 2021

Note: 13 Significant Accounting Policies

13.1 Basis of Preparation of Financial Statements:

The financial statements are prepared in accordance with the Accounting Standards specified by the Institute of Chartered Accountants of India.

13.2 Accounting Convention

The financial statements have been prepared in accordance with the historical cost concept and on accrual basis.

13.3 Property, Plant and Equipment & Depreciation

 Depreciation on tangible fixed assets is provided on Reducing Balance Method at the rates prescribed under schedule II of the Companies Act, 2013. Depreciation on Fixed Assets added during the year is provided for the period of use. Depreciation on biological assets are not applicable.

13.4 Retirement Benefits

Provision for future Liability for payment of Gratuity has not been made as none of the employees completed five years service and it is third year of operation of the Company.

13.5 Deferred Income Tax

Deferred Tax is the effect of timing differences i.e., the differences between taxable income and accounting income for a period that originates in one period and are capable of reversal in one or more periods.

Notes on Accounts

Note: 14 In spite of negative net worth of the company as on 31st March 2021, on the basis of commitment by directors to honour all its liabilities, the accounts have been prepared on going concern basis.

Note: 15 In the opinion of the Board the Current Assets, Loans & Advances are approximately of the value stated and realizable in the ordinary course of business.

Note: 16 There are no Micro, Small & Medium Enterprises to whom the Company owes dues, which are outstanding for more than 45 days as at 31st March 2021. This information is required to be disclosed under The Micro, Small & Medium Enterprises Development Act, 2006, has been determined to the extent such parties have been identified on the basis of information available with the Company.

Note: 17 Deferred Tax assets has not been accounted for in view of concept of prudence.

Note: 18 Related Party Disclosure

Key Managerial Personel

Dr. Arup Bandyopadhyay

Director Director

Mrs. Titas Bandyopadhyay Thakur Other Related Party

Care Concern Hospital Private limited

Common Director



ctions with Key Managerial Personnel /Related Party

Loans & Advances Taken	Transactions E	Balance Outstanding (Dr./Cr.)
Loans & Advances Teacon	During the period	As on 31.03.2021
Care Concern Hospital Private Limited		Rs.2,94,84,132(Cr.) r (P Y 1,66,89,014) Cr.
Dr.Arup Bandyopadhyay	Rs. 150,000 Cr. (PY 50 000) Dr.	Rs. 150,000 Cr (P Y Nil).

Note: 19 <u>Earnings Per Shares</u>: Computation of both Basic and Diluted Earnings per Share of Rs, 10/- each

	Current Year	Previous year
Profit / (Loss) after tax as per Profit & Loss A/C available for distribution to Equity	(11,85,528)	(3,72,525)
Shareholders No of Equity Shares Basic & Diluted Earnings per Share of face value of Rs. 10/-	10000 (118.55)	10000 (3 7 .25)

The previous year's figures have been regrouped, reclassified and rearranged Note: 20 wherever necessary to confirm to the current year's presentation.

Place: Serampore Date: 06.11.2021

For and on Behalf of the Board Arup Creations Private Limited

Titas Bandyopadhyay Thkur

Director DIN:01305681 Arup Bandyopadhyay Director DIN: 01305684