



KUMAR ROYBARMAN PRASANTA & ASSOCIATES

CHATERED ACCOUNTANT

140/A, 4 N.S.C Bose Road, Regent Estate, Kolkata - 700092

Pkrb2017@gmail.com

To

The Members

LAABLUE LIFESPACE PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **LAABLUE LIFESPACE PRIVATE LIMITED** (the Company) which comprise the Balance Sheet as at 31st March, 2021 and the Statement of Profit and Loss for the year then ended, and a summary of the significant accounting policies and other explanatory information.

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 with respect to the preparation and presentations 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

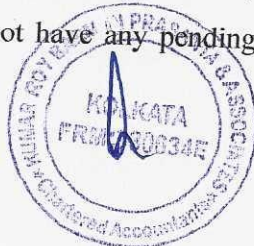
Opinion

In our opinion and to the best of our information and according to the explanations given to us, the 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:

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2021;
- b) In the case of the Statement of Profit and Loss, of the profit of the Company for the year ended on that date.
- c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the companies (auditor's report) order, 2016 ("the order") issued by the central government of India in terms of sub-section (11) of section 143 of the act, we give in the "Annexure-A, a statement on the matters specified in paragraph 3 and 4 of the order, to the extent applicable.
2. as required by section 143(3) of the act, we report that:
 - a) We have sought and obtained all the information and explanation which to the best of my knowledge and believe were necessary for the purpose of your audit;
 - b) In our opinion proper books of accounts as required by law have been kept by the company so far as it appears from our examination of those book;
 - c) The Balance Sheet, the profit and loss statement, and the cash flow statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the Balance Sheet and the Statement of Profit and Loss comply with the Accounting Standards referred to in section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014;
 - f) On the basis of the representation received from the managing director as on March 31st 2021 taken on record, none of the director are disqualified as on 31st March 2021 from being appointed as a director in terms of section 164 (2) of the Companies Act; and
 - g) With respect to the other to be included in the auditor report in accordance with 11 of the companies (Audit and Auditors) Rules 2014, in our opinion and to the best of your information and according to the exact explanation 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 contract including derivative contract for which there were any material foreseeable losses.

(iii) There has been no delay in transferring amounts, required to be transferred, to the investor education and protection fund by the company.

**For Kumar Roybarman Prasanta & Associates
Chartered Accountants**



PCT Roybarman

**CA Prasanta Kumar Roybarman
Membership No : 013905
FRN : 330634E**

**Date : 29/11/2021
Place : MUMBAI**

"ANNEXURE-A" TO THE AUDITORS' REPORT

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that

- i. In respect of fixed assets.
 - (a) the company has maintained proper record full particulars including quantitative detail and situation of fixed asset on the basis of available information.
 - (b) As explained to us, all the fixed asset has been physically verified by the management in a feast product manager which in our opinion is reasonable having regards to the size of the company and nature of its assets no material descriptions where noticed on such physical verification.
- ii.
 - a. The management has conducted physical verification of inventory at reasonable intervals during the year.
 - b. The procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the Company and the nature of its business.
 - c. The Company is maintaining proper records of inventory and no material discrepancies between physical inventory and book records were noticed on physical verification.
- iii. The company has not granted any loan secured or unsecured to any company limited liability partnership for other parties covered in the register maintained under section 189 of the company act 2013.

In view of the above the clauses 3(III)(a), 3(III)(b), and 3(III)(c) of the order are not applicable.
- iv. In our opinion and according to the information and explanation given to us the company has completed with the provisions of section 185 and 186 of the companies act 2013 in respect of loan making investments and providing guarantees and securities.
- v. According to the information and explanation given to us the company has not accepted any deposit from the public there for the provisions of clauses (v) of paragraph 3 of the order is not applicable to the company.
- vi. According to the information and explanations given to us and as per books of accounts, the company is not required to maintain cost records.
- vii.
 - (a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of excise, value added tax, cess and other material statutory dues, as applicable, have generally been regularly deposited with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.



- (b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income tax, sales tax, service tax, excise duty, cess and other material statutory dues were outstanding, at the year end, for a period of more than six months from the date they become payable.
- (c) According to the information and explanations given to us, there are no dues of income tax, sales tax, service tax, custom duty, excise duty, cess and other material statutory dues which have not been deposited on account of any dispute.
- (d) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company in accordance with the relevant provisions of the Companies Act, 1956 (1 of 1956) and rules made there under.
- viii. Based upon the audit procedures performed and the information and explanations given by the management, there is no transaction which are not recorded in the accounts have been disclosed or surrendered before the tax authorities as income during the year.
- ix. Based on our audit procedures and as per the information and explanations given by the management of the Company has not defaulted in repayment of dues to the banks and Financial Institutions. The company has not issued debentures during the year.
- x. Based upon the audit procedures performed and the information and explanations given by the management the company has not raised moneys by way of public of initial public offer or further public offer (including dates instrument) any terms loans. Accordingly, the provisions of clauses(ix) of paragraph 3 of the Order are not applicable to the Company and hence not commented upon.
- xi. Based upon audit procedures performed and the information and explanations given by the management, no material fraud by the company or on the company by its officers or employees has been noticed or reported during the year.
- xii. The company is not a Nidhi company and hence reporting under clause(xii) of paragraph 3 of the order is not applicable.
- xiii. In our opinion and according to the information and explanation given to us the company's transactions with related party are in compliance with section 177 and 188 of the companies act 2013 where applicable and detail of related party transactions have been disclosed in the financial statements required by the applicable accounting standards.
- xiv. In our opinion, there is an adequate internal control system commensurate with the size of the Company and the nature of its business for the purchase of inventory and fixed assets and for the sale of goods and services. During the course of our audit, no major weakness has been noticed in the internal control system in respect of these areas.
- xv. Based upon the audit process procedures performed and the information and explanation given by the management, company has not entered into any non-cash transactions with its



directors or persons connected with him and hence reporting under clauses (xv) of paragraph 3 of the order is not applicable to the company.

- xvi. Based upon the audit procedure performed and information and explanation given by the management, company has incurred cash profit in the FY 2019-20.
- xvii. According to the information and explanation given to the company, there has been no resignation of statutory auditor during the current year.
- xviii. In our opinion and according to information and explanation provided, the company is not required to be registered under section 45 of The Reserve Bank of India Act 1934.

**For Kumar Roybarman Prasanta & Associates
Chartered Accountants**

P. T. Barman

**CA Prasanta Kumar Roybarman
Membership No : 013905
FRN : 330634E**



**Date : 29/11/2021
Place : MUMBAI**

“ANNEXURE-B” TO THE AUDITORS’ REPORT

(Referred to in paragraph 2 (f) Under ‘Report on Other Legal And Regulatory Requirement’ of our report of even date)

REPORT ON THE INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING UNDER CLAUSE (i) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 (“THE ACT”)

We have audited the internal financial control over financial reporting of **LAABLUCE LIFESPACE PRIVATE LIMITED** as of March 31st 2021 in conjunction with audit of the standalone financial statement of the company for the year ended on that date.

Management responsibility for internal financial controls

The company’s management (including the managing Director) is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance note on Audit of Internal Financial Control over financial Reporting (the “Gardens note”) issued by The Institute of Chartered Accountant of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company policies the safeguarding of its assets, the prevention and detection of fraud and error, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the companies act 2013

AUDITORS’ RESPONSIBILITY

Our responsibility is to express an opinion on the company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing prescribed under section 143(10) of the companies act 2013, to the extent applicable to an audit of internal financial controls. Those standards do not require that we comply with ethical requirements and plan and perform the audit to be obtained reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the controls. The adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial control over financial reporting assessing the risk that a material weakness exists and testing and evaluating the design and operating effectiveness of internal control based on assessed risk. the procedure selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the company’s internal financial control system over financial reporting



MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purpose in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting those policies and procedures that (1) pertain to the maintenance of record that in reasonable detail, accurately and fairly reflect the transaction and dispositions of the assets of the company (2) provide reasonable assurance that transactions and recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles and that received and payments of the company are being made only in accordance with authorizations of Management and director of the company and (3) provide reasonable assurance regarding prevention or timely dedication of unauthorized acquisition use or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls our financial reporting is loading the possibility of collusion or improper management override of controls material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting become inadequate because of charges in conditions, of that the degree of compliance with the policies is or procedures may deteriorate.

OPINION

In our opinion to the best of our information and according to the explanations given to us, the company has, in all material respect and adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2021 based on the internal control over financial reporting criteria established by the company considering the essential components of internal control state in the Guidance Note on Audit of Internal Financial Control Over financial Reporting issued by The Institute of Chartered Accountants of India

For Kumar Roybarman Prasanta & Associates
Chartered Accountants



KPR Barman

CA Prasanta Kumar Roybarman
Membership No : 013905
FRN : 330634E

Date : 29/11/2021


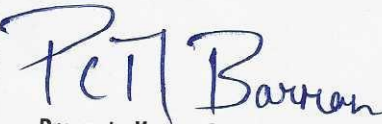
Place : MUMBAI

LAABLU LIFESPACE PRIVATE LIMITED

315, TRIMURTI CHS, GULAB NGR, JAIHIND CHS LTD KHAR DANDA KHAR WEST MUMBAI MH 400052

CIN : U51909MH2010PTC266322

BALANCE SHEET AS AT 31ST MARCH, 2021

PARTICULARS	NOTE NO.	FIGURES AS AT THE END OF CURRENT REPORTING PERIOD	FIGURES AS AT THE END OF PREVIOUS REPORTING PERIOD
		RS.	RS.
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	2,32,100.00	2,32,100.00
(b) Reserves and Surplus	3	13,18,15,624.00	13,18,01,538.00
(2) Current Liabilities			
(a) Other Current Liabilities	4	10,65,90,915.00	11,32,94,900.00
(b) Short-Term Provisions	5	2,561.00	2,561.00
TOTAL :-->		23,86,41,200.00	24,53,31,099.00
II. ASSETS			
(1) Non-Current Assets			
(a) Non-current investments	6	2,79,08,688.00	2,79,08,688.00
(2) Current Assets			
(a) Current investments		-	-
(b) Cash and cash equivalents	7	4,39,492.00	33,72,049.00
(c) Short-term loans and advances	8	21,02,93,020.00	21,40,50,362.00
(d) Other Current assets		-	-
TOTAL :-->		23,86,41,200.00	24,53,31,099.00
Significant Accounting Policies	1	<p style="text-align: center;">For & on Behalf of Board</p> <div style="text-align: center; font-size: 1.2em; font-family: cursive;">Nutan Pandey</div> <p>NUTAN PANDEY (Director) DIN- 03069159</p>	
Other Notes to Financial Statement	12-13		
See accompanying notes to the Financial Statements		<div style="text-align: center; font-size: 1.2em; font-family: cursive;">  </div> <p>MAHENDRA HIMMATLAL DAFTARY (Director) DIN- 06708416</p>	
<p style="text-align: center;">IN TERMS OF OUR REPORT OF EVEN DATE For Kumar Roybarman Prasanta & Associates Chartered Accountants</p> <div style="text-align: center; font-size: 1.5em; font-family: cursive;">  </div> <p>Prasanta Kumar Roy Barman Membership No. : 013905 Firm Registration No.: 330634E</p> <p>Place : Mumbai Date : 29/11/2021</p>			



LAABLU LIFESPACE PRIVATE LIMITED

315, TRIMURTI CHS, GULAB NGR, JAIHIND CHS LTD KHAR DANDA KHAR WEST MUMBAI MH 400052

CIN : U51909MH2010PTC266322

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2021

SR. NO.	PARTICULARS	NOTE NO.	FIGURES FOR THE CURRENT REPORTING PERIOD	FIGURES FOR THE PREVIOUS REPORTING PERIOD
			RS.	RS.
I	Revenue from Operations			
II	Other Income	9	48,900.00	75,000.00
III	Total Revenue (I + II)		48,900.00	75,000.00
IV	EXPENSES :			
	Other Expenses	8	34,814.00	2,93,203.00
	TOTAL EXPENSES		34,814.00	2,93,203.00
V	Profit before exceptional and extraordinary items & tax (III-IV)		14,086.00	(2,18,203.00)
VI	Exceptional Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		14,086.00	(2,18,203.00)
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		14,086.00	(2,18,203.00)
X	TAX EXPENSE :			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
XI	Profit/(Loss) for the period from continuing operations (IX - X)		14,086.00	(2,18,203.00)
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(Loss) from discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		14,086.00	(2,18,203.00)
XVI	Earning per equity share:			
	(1) Basic	9	0.06	(0.94)
	(2) Diluted		0.06	(0.94)
Significant Accounting Policies		1		
Other Notes to Financial Statement		12-13		
See accompanying notes to the Financial Statements				
<p>IN TERMS OF OUR REPORT OF EVEN DATE For Kumar Roybarman Prasanta & Associates Chartered Accountants</p> <p><i>Prasanta Kumar Roy Barman</i> Prasanta Kumar Roy Barman Membership No. : 013905 Firm Registration No.: 330634E</p> <p>Place : Mumbai Date : 29/11/2021</p>			<p>For & on Behalf of Board</p> <p><i>Nutan Pandey</i></p> <p>NUTAN PANDEY (Director) DIN- 03069159</p> <p><i>Mahendra Himmatlal Daftary</i></p> <p>MAHENDRA HIMMATLAL DAFTARY (Director) DIN- 06708416</p>	



LAABLU LIFESPACE PRIVATE LIMITED

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CIN : U51909MH2010PTC266322

NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2021

NOTE : 1 SIGNIFICANT ACCOUNTING POLICIES

- A. Basis of Preparation of Financial Statements**
The financial statements are prepared under the historical cost convention on an accrual basis of accounting in accordance with the Generally Accepted Accounting Principles (except otherwise referred elsewhere in these notes) and materially comply with the applicable Accounting Standards notified by Companies (Accounting Standard) Rules 2006 which continue to apply under section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.
- B. Use of Estimates**
The preparation of financial statements in conformity with the Generally Accepted Accounting Principles requires the management to make estimates and assumptions that affect the reported figures of assets and liabilities, disclosure of contingent liabilities on the date of these financial statements and the reported figures of revenue and expenses for the reporting period. Although these estimates are based upon the management's best knowledge of current events and action, difference between actual results and estimates are recognised in the period in which the results are known/materialise/crystallise.
- C. Revenue Recognition**
All items of income are accounted for on accrual basis.
- D. Expenditure Recognition**
All the expenses having material effect on profitability are accounted for on accrual basis except for Gratuity which are accounted for on payment basis.
- E. Tangible Fixed assets**
Tangible fixed assets are stated at cost including directly related expenses incurred to bring the assets to its present location and in a workable condition as reduced by accumulated depreciation and impairment losses, if any. Subsidies received from Government in respect of any fixed asset is deducted from cost of respective asset.
- F. Depreciation**
Depreciation on Fixed Assets is provided on written down value basis based on useful life prescribed under Schedule II to the Companies Act 2013. Depreciation on additions/deletions during the year is charged on pro-rata basis from the date the asset is put to use/till the date of its disposal.
- G. Impairment of Assets**
The carrying amount of assets is reviewed at each balance sheet date to determine if there is an indication of impairment thereof based on events or change in circumstances. Impairment losses, if any, are recognised in the accounts in accordance with the Accounting Standard AS - 28.
- H. Provisions, Contingent Liabilities & Contingent Assets**
a) Provisions are made in respect of obligations and liabilities where, based on evidence available, their existence at the balance sheet date is considered probable.
b) No provision is made in respect of contingent liabilities where, based on evidence available, their existence at the balance sheet date is not considered probable and whose future outcome cannot be ascertained with reasonable certainty.
c) Contingent assets are not recognised in the accounts.
- I. Investments**
Investments that are readily realisable and intended to be held for not more than a year are classified as Current Investments. All other investments are classified as Non-current Investments. Investments are carried at cost less provision for diminution in value other than temporary, if any.
- J. Employee Benefits**
a) Short term employee benefits are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss of the year in which the related service is rendered.
b) As the company is not a factory/mine/oilfield/plantation company and it had less than ten employees, the Payment of Gratuity Act, 1972 is not applicable to it. The Company does not have any defined post employment/retirement benefit plan.
- K. Taxation**
a) Current Tax represents provision made for Income Tax liability in respect of the results of the year under audit at the current rate of tax in accordance with the Income Tax Act, 1961.
b) Deferred tax asset and liability are recognized at current rates of taxation on items, resulting into difference between taxable income and accounting income, that originate in one accounting period and are capable of reversal in subsequent accounting period(s).
- L. Segment Reporting**
Based on the guiding principles given in the Accounting Standard -17 on Segment Reporting issued by the Institute of Chartered Accountants of India, disclosure requirements of AS-17 in this regard are not applicable to the company.
- M. Earning Per Share**
a) Basic earning per share is calculated by dividing the net profit/loss for the period attributable to equity shareholders by weighted average number
b) For the purpose of calculating diluted earning per share, the net profit/loss for the period attributable to equity shareholders and the weighted average number of equity shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.



LAABLU LIFESPACE PRIVATE LIMITED

315, TRIMURTI CHS, GULAB NGR, JAIHIND CHS LTD KHAR DANDA KHAR WEST MUMBAI MH 400052
CIN : U51909MH2010PTC266322

NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2021

NOTE : 2 SHARE CAPITAL

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	AUTHORIZED CAPITAL 2,35,000 Equity Shares of Rs.1/- each. (Previous Year 2,35,00 Equity Shares of Rs.1/- each)	2,35,000.00	2,35,000.00
B.	ISSUED , SUBSCRIBED & PAID UP CAPITAL 232100 Equity Shares of Rs.1/- each Fully paid up (Previous Year 232100 Equity Shares of Rs.1/- each fully paid up)	2,32,100.00	2,32,100.00
C.	RECONCILIATION OF NO. OF SHARES No. of Equity shares at the beginning of the Year Add : No. of Equity Shares allotted during the Year No. of Equity shares at the close of the Year	2,32,100.00	2,32,100.00
		2,32,100.00	2,32,100.00
		2,32,100.00	2,32,100.00

NOTE : 3 RESERVES & SURPLUS

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	Capital Reserve	-	-
B.	Securities Premium Account	13,19,67,900.00	13,19,67,900.00
C.	Revaluation Reserve	-	-
D.	Surplus (Balance in Statement of Profit & Loss) Balance brought forward from previous year ADD : Profit/(Loss) for the period	13,19,67,900.00 (1,66,362.00) 14,086.00 (1,52,276.00)	13,19,67,900.00 51,841.00 (2,18,203.00) (1,66,362.00)
	TOTAL :->	13,18,15,624.00	13,18,01,538.00

NOTE : 4 OTHER CURRENT LIABILITIES

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	Audit Fees Payable	6,000.00	5,000.00
	Professional Charges Payable	4,000.00	4,000.00
	Accounting Charges Payable	7,500.00	6,000.00
	Other Current Liabilities	10,65,73,415.00	11,32,79,900.00
	TOTAL :-	10,65,90,915.00	11,32,94,900.00

NOTE : 5 SHORT TERM PROVISIONS

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	Provision for Income Tax	2,561.00	2,561.00
	TOTAL :-	2,561.00	2,561.00

NOTE : 6 NON CURRENT INVESTMENTS

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	Investment in Instruments	2,79,08,688.00	2,79,08,688.00
	Total	2,79,08,688.00	2,79,08,688.00



LAABLU LIFESPACE PRIVATE LIMITED

315, TRIMURTI CHS, GULAB NGR, JAIHIND CHS LTD KHAR DANDA KHAR WEST MUMBAI MH 400052
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NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2021

NOTE : 7 CASH & CASH EQUIVALENTS

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	BANK & CASH BALANCE		
	TOTAL :-	4,39,492.00	33,72,049.00
		4,39,492.00	33,72,049.00

NOTE : 8 SHORT TERM LOANS & ADVANCES

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	Loans (others)		
	TOTAL :-	21,02,93,020.00	21,40,50,362.00
		21,02,93,020.00	21,40,50,362.00

NOTE : 9 REVENUE FROM OPERATIONS

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	Sale of services :-		
	Other Income	48,900.00	75,000.00
	TOTAL :-	48,900.00	75,000.00

NOTE : 10 OTHER EXPENSES

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	Audit Fees	6,000.00	5,000.00
	Secretarial Fees	4,000.00	4,000.00
	Accounting Charges	7,500.00	6,000.00
	Conveyance Charges	4,738.00	-
	Filing Fees	1,200.00	1,200.00
	General Expenses	8,283.00	2,66,845.00
	Printing & Stationery	2,849.00	-
	Bank Charges	244.00	10,158.00
	TOTAL :-	34,814.00	2,93,203.00

NOTE : 11 EARNING PER EQUITY SHARE

SR. NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A.	Profit/Loss attributable to Equity Shareholder	14,086.00	(2,18,203.00)
B.	No. Of Equity Shares at the end of year	2,32,100	2,32,100
C.	Weighted Average number of Equity Shares outstanding during the year	2,32,100	2,32,100
D.	Nominal Value of Equity Share	10.00	10.00
E.	Basic Earning Per Share	0.06	(0.94)

NOTE : 12 RELATED PARTY DISCLOSURES

a) KEY MANAGEMENT PERSONNEL :-

NUTAN PANDEY : Director
MAHENDRA LAL DAAFTARY : Director

b) Relative of Key Management Personnel with whom transaction has taken place :-

NIL

c) ENTERPRISE OVER WHICH KEY MANAGEMENT PERSONNEL & THEIR RELATIVE ARE ABLE TO EXERCISE SIGNIFICANT INFLUENCE :-

NIL

d) TRANSACTIONS WITH THE RELATED PARTIES

DURING THE YEAR :-

WITH PARTIES REFERRED TO IN NOTE 12(a), 12(b) & 12(c)

Nature of Transaction

Remuneration

Meeting fees

Outstanding at year end

	CURRENT YEAR	PREVIOUS YEAR
	Rs.	Rs.
	-	-
	-	-
	-	-



LAABLUE LIFESPACE PRIVATE LIMITED

315, TRIMURTI CHS, GULAB NGR, JAIHIND CHS LTD KHAR DANDA KHAR WEST MUMBAI MH 400052
CIN : U51909MH2010PTC266322

NOTES FORMING INTEGRAL PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2021

NOTE : 13 OTHER NOTES TO FINANCIAL STATEMENTS

- A. No provision has been made in respect of Gratuity payable to employees. The present liability for future payments of Gratuity is unascertained.
- B. Trade Receivables, Loans & Advances (Dr./Cr.), Trade Payables, Advances and Deposits (Dr./Cr.) are taken as per balances appearing in the books of accounts of the Company.
- C. In the opinion of the Board of Directors, the realizable value of Non current Assets (Other than Fixed assets not meant for re-sale) and Current Assets in the ordinary course of business would not be less than the amount at which they are appearing in the Balance Sheet and the provision for all known liabilities is adequate and not in excess of the amount at which they are stated in the Balance Sheet.
- D. **Earnings per share**
Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit/ loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.
- E. According to the information provided to us, there were no dues to suppliers under the Micro, Small and Medium Enterprises Development Act, 2006.
- F. Previous Year figures have been re-grouped/re-casted and/or re-arranged wherever found necessary.

IN TERMS OF OUR REPORT OF EVEN DATE

For Kumar Roybarman Prasanta & Associates
Chartered Accountants

P C M Barman

Prasanta Kumar Roy Barman
Membership No. : 013905
Firm Registration No.: 330634E

Place : Mumbai
Date : 29/11/2021

For & on Behalf of Board

Nutan Pandey

NUTAN PANDEY
(Director)
DIN- 03069159

Mahendra Himmatlal Daftary

MAHENDRA HIMMATLAL DAFTARY
(Director)
DIN- 06708416

