

# BHOOMATEY HOMES PRIVATE LIMITED

## Balance Sheet as at 31st March, 2020

In ₹ (Rupees)

PARTICULARS	NOTES	As at 31st March 2020	As at 31st March 2019
<b><u>EQUITY AND LIABILITIES</u></b>			
<b>Shareholders' Funds</b>			
Share Capital	2	140,000,000	140,000,000
Reserves and Surplus	3	(1,057,854)	(856,569)
<b>Current Liabilities</b>			
Short Term Borrowings	4	34,100,000	19,100,000
Other Current Liabilities	5	17,000	63,020
<b>Total</b>		<b>173,059,146</b>	<b>158,306,451</b>
<b><u>ASSETS</u></b>			
<b>Current Assets</b>			
Current Investments	6	173,010,725	158,222,174
Cash and Cash Equivalents	7	48,421	84,277
<b>Total</b>		<b>173,059,146</b>	<b>158,306,451</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>			
	1		

The accompanying notes are an integral part of these financial statements

For **S.MAHENDRA & CO.**

Chartered Accountants  
Firm Reg No.: 307131E

  
**D.GUPTA)**

Partner

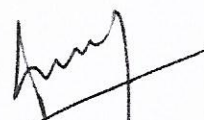
M.No.: 051135


Place-Kolkata

Date : 17/11/2020



For and on behalf of the Board of Directors

  
**S.S.Gaur**  
(Director)  
DIN : 00413906

  
**A.A.Gaur**  
(Director)  
DIN : 07472766

  
**A.Gaur**  
(Director)  
DIN : 07472777

  
**Nitin Chaturvedi**  
(Company Secretary)  
M.No. ACS-56991

# BHOOMATEY HOMES PRIVATE LIMITED

## Statement of Profit and Loss for the year ended 31st March, 2020

In ₹ (Rupees)

PARTICULARS	NOTES	Year ended 31st March 2020	Year ended 31st March 2019
<b><u>INCOME</u></b>			
Share in Profit / (Loss) of Partnership Firm	8	(35,967)	183,139
Other Income	9	24,521	313,632
<b>Total Income</b>		<b>(11,446)</b>	<b>496,771</b>
<b><u>EXPENSES</u></b>			
Employee Benefits Expenses	10	120,000	120,000
Other Expenses	11	69,839	34,452
<b>Total Expenses</b>		<b>189,839</b>	<b>154,452</b>
<b>Profit / (Loss) before exceptional and extra ordinary items &amp; tax.</b>		<b>(201,285)</b>	<b>342,319</b>
<b>Profit / (Loss) before Tax</b>		<b>(201,285)</b>	<b>342,319</b>
<b>Tax Expense</b>			
Current Tax		-	43,870
Deferred Tax		-	-
<b>Profit / (Loss) after Tax</b>		<b>(201,285)</b>	<b>298,449</b>
<b>Profit / (Loss) for the Year</b>		<b>(201,285)</b>	<b>298,449</b>
<b>Earnings Per Share</b>			
Basic and Diluted		<b>(0.05)</b>	<b>0.07</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	<b>1</b>		

The accompanying notes are an integral part of these financial statements

As Per Our report of even date

**For S.MAHENDRA & CO.**

Chartered Accountants

Firm Reg No.: 307131E

  
**(I.D.GUPTA)**

Partner

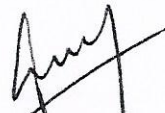
M.No.: 051135

Place-Kolkata

Date : 17/11/2020



For and on behalf of the Board of Directors



**S.S.Gaur**

(Director)

DIN : 00413906



**A.A.Gaur**

(Director)

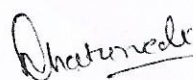
DIN : 07472766



**A.Gaur**

(Director)

DIN : 07472777



**Nitin Chaturvedi**

(Company Secretary)

M.No. ACS-56991



**BHOOMATEY HOMES PRIVATE LIMITED**  
**Cash Flow Statement For the Year ended 31st March, 2020**

In ₹ (Rupees)

Particulats	2019-20	2018-19
<b>CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit / (Loss) before tax and extraordinary items	(201,285)	342,319
<i>Adjusted for :</i>		
Short Term Capital Gain	(24,521)	(313,632)
Share in Profit / Loss of Partnership Firm	35,967	(183,139)
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>(189,839)</b>	<b>(154,452)</b>
<i>Adjusted for :</i>		
Trade Payables and Others Liabilities	(2,150)	1,950
<b>CASH GENERATED FROM OPERATIONS</b>	<b>(191,989)</b>	<b>(152,502)</b>
Direct Taxes Paid / Adjusted	(43,870)	-
<b>Net Cash from Operating Activities (A)</b>	<b>(235,859)</b>	<b>(152,502)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Short Term Capital Gain	24,521	313,632
Share in Profit / Loss of Partnership Firm	(35,967)	183,139
Changes in Investments	(14,788,551)	(29,396,775)
<b>Net Cash from Investing Activities (B)</b>	<b>(14,799,997)</b>	<b>(28,900,004)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Proceeds from Issue of Share Capital	-	10,000,000
Proceeds from long term and other borrowings	15,000,000	19,100,000
<b>Net Cash used in Financing Activities (C)</b>	<b>15,000,000</b>	<b>29,100,000</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>(35,856)</b>	<b>47,494</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<b>84,277</b>	<b>36,783</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<b>48,421</b>	<b>84,277</b>

1. Proceeds from long term and other borrowings are shown net of repayment
2. Cash & Cash Equivalents Represent Cash & Bank Balances only

As Per Our report of even date

For **S.MAHENDRA & CO.**

Chartered Accountants

Firm Reg. No : 307131E

  
**I.D.GUPTA**

(Partner)

Membership No. : 051135



Place : Kolkata

Date : 17/11/2020


For and on behalf of the Board of Directors

  
**S.S.Gaur**  
 (Director)

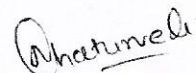
DIN : 00413906

  
**A.A.Gaur**  
 (Director)

DIN : 07472766

  
**A.Gaur**  
 (Director)

DIN : 07472777



**Nitin Chaturvedi**  
 (Company Secretary)

M.No. ACS-56991

## **BHOOMATEY HOMES PRIVATE LIMITED**

**Notes to the Financial Statements for the year ended 31st March, 2020**

### **1. Significant Accounting Policies**

#### **1.1 Basis for preparation of accounts.**

These Financial Statements have been prepared to comply with the Generally Accepted Accounting Principles in India including the Accounting Standards notified under the relevant provision of the Companies Act, 2013.

All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the revised Schedule III to the Companies Act, 2013 based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents.

The company follows the accrual basis of accounting except stated otherwise.

#### **1.2 Revenue Recognition & Expenditure.**

The Company recognizes the Revenue and Expenditure on accrual basis.

#### **1.3 Investments**

Long term Investments are stated at cost. Investment that are intended to be held for more than one year from the date on which such investments are made, are classified as Non Current Investments, rest is classified as Current Investments.

#### **1.4 Segment Reporting**

The company's only business activity during the year falls under a single segment i.e., "Real Estate" and as such additional disclosure required under Accounting Standard - 17 "Segment Reporting" is not applicable.

#### **1.5 Provisions, Contingent Liabilities and Contingent Assets**

A provision is recognised when the Company has a present obligation as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the Balance Sheet date. There is no contingent liability.

Contingent assets are neither recognised nor disclosed in the financial statements.

#### **1.6 Employees Benefit.**

No liability in respect of retirement benefits has been provided for, since the same is accounted for on cash basis.





## 1.7 Deferred Tax

Deferred Tax is not required to be recognised, as there is no deferred Tax asset or Liability, arising out from timing difference in accordance with Accounting Standard AS-22 as issued by the Institute of Chartered Accountants of India.

## 1.8 Cash and cash equivalents.

Cash comprises of Cash & Bank Balances.

## 1.9 Related Party Disclosures

### A) Key Management Personnel

- i) Mr. Shyam Sunder Gaur
- ii) Mr. Arun Abhishek Gaur
- iii) Mr. Aditya Gaur
- iv) Mr. Nitin Chaturvedi (appointed as the new Company Secretary w.e.f. 01/02/2019)
- v) Ms. Nidhi Damani (resigned as the Company Secretary w.e.f. 24/01/2019)

### B) Other Related Parties (Enterprise owned or significantly influenced by key management personnel)

- i) Green Bhoomi Homes

### D) Transactions with Related Parties

(Amt. in Rs.)

Relationship	Nature of Transaction	2019-20	2018-19
<b>Key management personnel and their relatives</b>			
Mr. Shyam Sunder Gaur	Unsecured Loan taken / (refund)	1,50,00,000	1,91,00,000
Ms. Nidhi Damani	Salary	-	1,00,000
Mr. Nitin Chaturvedi	Salary	1,20,000	20,000
<b>Other Related Parties (Common Directors/Partner)</b>			
Green Bhoomi Homes	Investment made in Partnership Firm as Capital	1,50,00,000	3,20,00,000
	Share in Profit / (Loss)	(35,967)	1,83,139



## II) Closing Balance of Related Parties

(Amt. in Rs.)

Relationship	Nature of Transaction	2019-20	2018-19
<b>Key management personnel and their relatives</b>			
Shyam Sunder Gaur	Unsecured Loan	3,41,00,000	1,91,00,000
<b>Other Related Parties (Common Directors/Partners)</b>			
Green Bhoomi Homes	Balance in Capital Account in Partnership Firm	17,18,69,176	15,69,05,143

### 1.10 Earnings Per Share

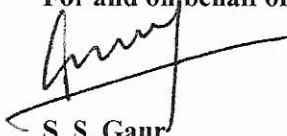
Particulars	Year ended 31 <sup>st</sup> March 2020	Year ended 31 <sup>st</sup> March 2019
Net Profit / (Loss) after Tax as per Profit & Loss A/c attributable to Equity Shareholders	(2,01,285)	2,98,449
Weighted Average Number of Equity Shares	40,00,000	40,00,000
Basic & Diluted Earnings Per Share	(0.05)	0.07
Face Value per Equity Share	10	10

### 1.11 Audit Fees

The Audit fee is Rs. 7,000/- for the Financial Year ended 31<sup>st</sup> March 2020. (P.Y. Rs. 7,000/-)

### 1.12 Previous year figures have been regrouped / rearranged as and where necessary

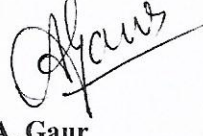
For and on behalf of the Board of Directors



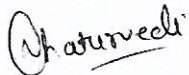
**S. S. Gaur**  
Director  
DIN: 00413906



**A. A. Gaur**  
Director  
DIN: 07472766



**A. Gaur**  
Director  
DIN: 07472777



**Nitin Chaturvedi**  
Company Secretary  
ACS-56991





# BHOOMATEY HOMES PRIVATE LIMITED

Notes to accounts forming part of Balance Sheet as at 31st March, 2020

			In ₹ (Rupees)	
<b>2 Share Capital</b>	<u>As at 31.03.2020</u>		<u>As at 31.03.2019</u>	
<b>2.1 Authorised:</b>				
40,00,000 (P.Y. 40,00,000) Equity Shares of Rs.10/-each.	40,000,000		40,000,000	
10,00,000 (P.Y. 10,00,000) 9% Non-Cumulative Redeemable Preference Shares of Rs.100/-each.	100,000,000		100,000,000	
	<u>140,000,000</u>		<u>140,000,000</u>	
<b>2.2 Issued &amp; Subscribed</b>				
40,00,000 (P.Y. 40,00,000) Equity Shares of Rs. 10/-each.	40,000,000		40,000,000	
10,00,000 (P.Y. 10,00,000) 9% Non-Cumulative Redeemable Preference Shares of Rs.100/-each.	100,000,000		100,000,000	
	<u>140,000,000</u>		<u>140,000,000</u>	
<b>2.3 Paid up:</b>				
40,00,000 (P.Y. 40,00,000) Equity Shares of Rs. 10/-each.	40,000,000		40,000,000	
10,00,000 (P.Y. 10,00,000) 9% Non-Cumulative Redeemable Preference Shares of Rs.100/-each paid up @ Rs.100/- (P.Y.Rs.100/-) each.	100,000,000		100,000,000	
	<u>140,000,000</u>		<u>140,000,000</u>	
<b>2.4 Reconciliation of number of shares</b>	<u>As at 31.03.2020</u>		<u>As at 31.03.2019</u>	
<b>Equity Shares</b>	<u>No of shares</u>	<u>Amount (Rs)</u>	<u>No of shares</u>	<u>Amount (Rs)</u>
Equity Shares as at the beginning of the year	4,000,000	40,000,000	4,000,000	40,000,000
Addition during the year	-	-	-	-
<b>Balance at the end of the year</b>	<u>4,000,000</u>	<u>40,000,000</u>	<u>4,000,000</u>	<u>40,000,000</u>
<b>2.5 Details of equity shares held by shareholders holding more than 5% Shares of the aggregate shares in the Company.</b>	<u>As at 31.03.2020</u>		<u>As at 31.03.2019</u>	
	<u>No of shares</u>	<u>% of Holding</u>	<u>No of shares</u>	<u>% of Holding</u>
Shyam Sunder Gaur	3,200,000	80.00%	3,200,000	80.00%
Arun Abhishek Gaur	400,000	10.00%	400,000	10.00%
Aditya Gaur	400,000	10.00%	400,000	10.00%
<b>2.6 Reconciliation of number of shares 9% Non-Cumulative Redeemable Preference Shares</b>	<u>As at 31.03.2020</u>		<u>As at 31.03.2019</u>	
	<u>No of shares</u>	<u>Amount (Rs)</u>	<u>No of shares</u>	<u>Amount (Rs)</u>
Preference Shares as at the beginning of the year	1,000,000	*100,000,000	1,000,000	*100,000,000
Addition during the year	-	-	-	-
<b>Balance at the end of the year</b>	<u>1,000,000</u>	<u>100,000,000</u>	<u>1,000,000</u>	<u>100,000,000</u>

\* C.Y. Paid up value Rs.100/- per share i.e. Rs.100,000,000/-  
(P.Y. Paid up value Rs.100/- per share i.e. Rs.100,000,000/-)

## 2.7 Details of 9% Non-Cumulative Redeemable Preference shares held by shareholders holding more than 5% Shares of the aggregate shares in the Company.

	<u>As at 31.03.2020</u>		<u>As at 31.03.2019</u>	
	<u>No of shares</u>	<u>% of Holding</u>	<u>No of shares</u>	<u>% of Holding</u>
Shyam Sunder Gaur	800,000	80%	800,000	80%
Arun Abhishek Gaur	100,000	10%	100,000	10%
Aditya Gaur	100,000	10%	100,000	10%



# BHOOMATEY HOMES PRIVATE LIMITED

Notes to accounts forming part of Balance Sheet as at 31st March, 2020

		In ₹ (Rupees)
<b>3 Reserves and Surplus</b>	<b><u>As at 31.03.2020</u></b>	<b><u>As at 31.03.2019</u></b>
Surplus in Profit & (Loss) Statement		
Opening Balance	(856,569)	(1,155,018)
Add : Net Profit / (Loss) for the year	(201,285)	298,449
	<b><u>(1,057,854)</u></b>	<b><u>(856,569)</u></b>
<b>4 Short Term Borrowings</b>	<b><u>As at 31.03.2020</u></b>	<b><u>As at 31.03.2019</u></b>
Unsecured Loan		
From Director	34,100,000	19,100,000
	<b><u>34,100,000</u></b>	<b><u>19,100,000</u></b>
<b>5 Other Current Liabilities</b>	<b><u>As at 31.03.2020</u></b>	<b><u>As at 31.03.2019</u></b>
Outstanding Liabilities:		
Liabilities for Expenses	17,000	19,150
Provision for Income tax	-	43,870
	<b><u>17,000</u></b>	<b><u>63,020</u></b>
<b>6 Current Investments</b>	<b><u>As at 31.03.2020</u></b>	<b><u>As at 31.03.2019</u></b>
<b>Mutual Fund (Quoted) :</b>		
<b>Magnum Low Duration Fund of SBI (Growth Fund</b>	1,141,549	1,317,031
508.869 Units having N.A.V of Rs.2602.8150 each. (P.Y.587.623 Units having N.A.V of Rs.2418.6484 each.)		
<b>Investment in Partnership Firm :</b>		
Green Bhoomi Homes	171,869,176	156,905,143
	<b><u>173,010,725</u></b>	<b><u>158,222,174</u></b>
<b>7 Cash &amp; Cash Equivalent</b>	<b><u>As at 31.03.2020</u></b>	<b><u>As at 31.03.2019</u></b>
( As Certified by the Management)		
Cash in Hand	11,379	11,679
Cash at Bank in Current Account	37,042	72,598
	<b><u>48,421</u></b>	<b><u>84,277</u></b>





# BHOOMATEY HOMES PRIVATE LIMITED

Notes to accounts forming part of Statement of Profit & Loss for the Period ended 31st March, 2020

In ₹ (Rupees)

## 8 Share in Profit / (Loss) of Partnership Firm

Year ended  
31st March 2020

Year ended  
31st March 2019

Share in Profit of Partnership Firm  
Green Bhoomi Homes

(35,967)

183,139

(35,967)

183,139

## 9 Other Income

Year ended  
31st March 2020

Year ended  
31st March 2019

Short Term Capital Gain on Mutual Fund

24,521

313,632

24,521

313,632

## 10 Employee Benefits Expenses

Year ended  
31st March 2020

Year ended  
31st March 2019

Salary

120,000

120,000

120,000

120,000

## 11 Other Expenses

Year ended  
31st March 2020

Year ended  
31st March 2019

Service Charges

39,250

16,150

Professional Tax

2,500

2,500

Rates & Taxes

2,200

2,150

Filing Fees

9,000

1,800

**Payment to Auditors:**

Audit Fees

7,000

7,000

Professional Fee

6,540

2,950

Misc. Exps.

3,349

1,902

69,839

34,452

**For S.MAHENDRA & CO.**

Chartered Accountants  
Firm Reg No.: 307131E

  
(I.D.GUPTA)

Partner

M.No.: 051135

Place-Kolkata

Date : 17/11/2020



**For and on behalf of the Board of Directors**



S.S.Gaur  
(Director)

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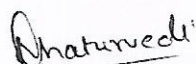
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A.Gaur  
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DIN : 07472777



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(Company Secretary)

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