



Off. : E-145, Basement, Kalkaji, New Delhi-110019, India • Phone : +91-11-40535801 / 41421497  
**Independent Auditor's Report**  
E-mail : sanjay@vsda.in • website : www.vsda.in

To The Members of

**Blueblood Ventures Limited**

Regd. Off.: P-27, Main Market, Malviya Nagar,  
New Delhi- 110017

**Report on the Standalone Financial Statements ;**

We have audited the accompanying standalone financial statements of Blueblood Ventures Limited („the Company“), which comprise the balance sheet as at 31 March 2017, the statement of profit and loss and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility 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 and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows 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 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 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.

**Auditor's Responsibility;**

Our responsibility is to express an opinion on these standalone 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 the 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 judgment, including the assessment of the risks of material misstatement 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 standalone financial statements.

**Opinion;**

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 31 March 2017 and its profit and its 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 the paragraph 3 and 4 of the order.

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 and the cash flow statement 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 31 March 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2017 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and

(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 has no pending litigations on its financial position in its financial statements;

ii. the Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

**For VSD & ASSOCIATES**

Chartered Accountants

Firm registration number: 008726N

  
**Sanjay Sharma**

F.C.A., Partner

Membership number: 087382



Place: New Delhi

Date: 29.05.2017

### **"Annexure A" to the Independent Auditors' Report**

Referred to in paragraph 1 under the heading „Report on Other Legal & Regulatory Requirement of our report of even date to the financial statements of the Company for the year ended March 31, 2017:

1) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;

(b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed. No fixed assets have been revalued during the year.

(c) The company does not have any immovable property in its name.

2) (a) The company is into the business of sale and purchase of securities and commodities and real estate business. Securities were kept in demat form and we have verified the same. In real estate business company has SFI rights and recorded as inventory. No physical verification of SFI is possible hence we cannot comment the same.

b) No discrepancies noticed on physical verification of the inventory ,as stated above , as compared to books records.

3) The Company has granted unsecured loan amounted to Rs. 47,96,501.00 to company covered in the Register maintained under section 189 of the Act.

4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2017 for a period of more than six months from the date on when they become payable.

b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.



8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.

9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.

10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.

11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;

12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.

13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

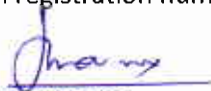
15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

**For VSD & ASSOCIATES**

Chartered Accountants

Firm registration number: 008726N



**Sanjay Sharma**

F.C.A., Partner

Membership number: 087382



Place: New Delhi

Date: 29.05.2017



## **Annexure - B to the Auditors' Report**

### **Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of Blueblood Ventures Limited ("the Company") as of 31 March 2017 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

#### **Management's Responsibility for Internal Financial Controls**

The Company's management 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 Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). 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's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, 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 on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain 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 adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls 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 the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 controls system over financial reporting.

#### **Meaning of Internal Financial Controls over Financial Reporting :**

A company's 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 purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors



of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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 over financial reporting, including 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 may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

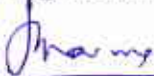
**Opinion:**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2017, 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 Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For VSD & ASSOCIATES**

Chartered Accountants

Firm registration number: 008726N



**Sanjay Sharma**

F.C.A., Partner

Membership number: 087382



Place: New Delhi

Date: 29.05.2017

**Blueblood Ventures Limited**  
**C.I.N.: L70102DL2007PLC159680**  
**Balance Sheet as on 31st March, 2017**

Particulars	Note No.	As at 31 March, 2017 ₹	As at 31 March, 2016 ₹
<b><u>EQUITY AND LIABILITIES</u></b>			
<b>Shareholders' funds</b>			
(a) Share capital	2	3,00,10,800	3,00,10,800
(b) Reserves and surplus	3	12,26,00,430	12,09,66,034
<b>Share application money pending allotment</b>		-	-
<b>Non Current Liabilities</b>			
(a) Long-term borrowings	4	1,14,73,90,349	1,00,15,11,901
<b>Current liabilities</b>			
(a) Short-term borrowings	5	-	2,23,209
(b) Trade payables	6	7,23,000	7,81,721
(c) Other current liabilities	7	27,96,23,863	22,16,48,001
(d) Short-term provisions	8	14,82,007	5,95,770
		<u>1,58,18,30,448</u>	<u>1,37,57,37,436</u>
<b><u>ASSETS</u></b>			
<b>Non Current Assets</b>			
(a) Fixed assets			
(i) Tangible assets	9	6,56,772	7,98,503
(b) Non-current investments	10	5,78,85,190	12,63,950
(c) Deferred tax assets (net)	11	1,35,894	1,01,971
(d) Long term loans and advances		-	-
<b>Current Assets</b>			
(a) Inventories	12	1,45,91,20,821	1,32,60,99,608
(b) Trade receivables	13	-	44,040
(c) Cash and cash equivalents	14	4,06,624	12,18,701
(d) Short-term loans and advances	15	6,36,25,147	4,62,10,663
(e) Other Current Asset		-	-
		<u>1,58,18,30,448</u>	<u>1,37,57,37,436</u>

**Significant Accounting Policies**

See accompanying notes to the financial statements

As per our report of even date attached

**For VSD & Associates**

Chartered Accountants

Firm Regn. No. 008726N

*Sanjay*

**FCA Sanjay Sharma**

Partner

M.No. 087382



For on behalf of the Board of Directors  
**Blueblood Ventures Limited**

*Manjeet*

**Manjeet Pugalía**

Director

DIN.- 07131803

*Babita*

**Babita Bohra**

Director

DIN.- 01149417

*Neha*

**Neha Gupta**

Company Secretary

*Gurpreet*

**Gurpreet kaur**

CFO

Date : 29.05.2017

Place : New Delhi

**Blueblood Ventures Limited**  
**C.I.N.: L70102DL2007PLC159680**

**Statement of Profit and loss for the year ended 31st March, 2017**

Particulars	Note No.	For the year ended 31st March, 2017	For the year ended 31st March, 2016
		₹	₹
<b>Income</b>			
Revenue from operations	16	2,57,39,098	58,61,580
Other income	17	15,20,580	13,76,330
<b>Total revenue</b>		<b>2,72,59,678</b>	<b>72,37,910</b>
<b>Expenses</b>			
Purchases of stock-in-trade	18	10,68,54,967	64,47,78,455
Changes in inventories	19	(13,30,21,213)	(74,77,85,722)
Employee benefits expense	20	32,53,338	13,60,883
Finance costs	21	4,10,54,869	10,62,69,114
Depreciation and amortisation expense	9	2,97,731	3,67,945
Other expenses	22	59,18,166	4,37,671
<b>Total expenses</b>		<b>2,43,57,857</b>	<b>54,28,345</b>
<b>Profit / (Loss) before tax</b>		<b>29,01,820</b>	<b>18,09,565</b>
<b>Tax expense:</b>			
(a) Current tax expense for current year		8,86,237	5,95,770
(b) Deferred tax		(33,923)	(52,973)
(c) Taxes for Earlier Years		-	23,421
		<b>8,52,314</b>	<b>5,66,218</b>
<b>Profit / (Loss) for the year</b>		<b>20,49,507</b>	<b>12,43,347</b>
<b>Earnings per share (of Rs. 10/- each):</b>			
(a) Basic & Diluted EPS	23	0.68	0.41
(b) Basic (Restated)		0.68	0.41

**Significant Accounting Policies**

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See accompanying notes to the financial statements

As per our report of even date attached

**For VSD & Associates**

Chartered Accountants

Firm Regn. No. 008726N

*[Signature]*

**FCA Sanjay Sharma**

Partner

M.No. 087382



For on behalf of the Board of Directors

**Blueblood Ventures Limited**

*[Signature]*

**Manjeet Pugalía**

Director

DIN.- 07131803

*[Signature]*

**Babita Bohra**

Director

DIN.- 01149417



*[Signature]*

**Neha Gupta**

(Company Secretary)

*[Signature]*

**Gurpreet kaur**

CFO

Date : 29.05.2017

Place : New Delhi



**Blueblood Ventures Limited**
**C.I.N.: L70102DL2007PLC159680**
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2017**

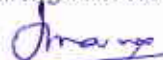
Particulars	For the Year ended 31 March, 2017 ₹	For the Year ended 31 March, 2016 ₹
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
I. Net Profit from P & L A/c	29,01,820	18,09,565
Adjustment for:		
a) Depreciation / Amortisation of fixed assets	2,97,731	3,67,945
b) Finance cost	4,10,54,869	10,62,69,114
c) Provision for Income Tax demand	-	-
d) Interest received	(15,00,000)	(13,63,730)
e) Dividend received	(20,580)	(12,600)
<b>Operating Profit before working capital changes</b>	<b>4,27,33,840</b>	<b>10,70,70,294</b>
II. Increase / Decrease in Working Capital		
a) Decrease / (Increase) in current assets and Loans and advances	(14,84,91,657)	(75,02,02,471)
b) (Decrease) / Increase in Liabilities	5,76,93,931	4,59,69,672
<b>Cash Generated from operations</b>	<b>(4,80,63,886)</b>	<b>(59,71,62,505)</b>
Income tax paid	(19,00,000)	(6,05,253)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(4,99,63,886)</b>	<b>(59,77,67,758)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
a) Purchase of fixed assets	(1,56,000)	-
b) Sale of Investments	-	-
c) Interest received	15,00,000	13,63,730
d) Dividend received	20,580	12,600
e) Purchase of Investment	(5,66,21,240)	(12,63,950)
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>(5,52,56,660)</b>	<b>1,12,380</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
a) Proceeds from long term borrowings	14,58,78,448	63,04,93,240
b) Proceeds from issue of equity shares	-	7,03,50,000
c) Finance cost	(4,10,54,869)	(10,62,69,114)
d) Share issue expenses	(4,15,111)	(8,04,475)
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>10,44,08,469</b>	<b>59,37,69,651</b>
<b>Total (A+B+C)</b>	<b>(8,12,078)</b>	<b>(38,85,727)</b>
a) Cash and Cash Equivalents at the beginning of the year	12,18,701	51,04,428
b) Cash and Cash Equivalents at the end of the year	4,06,624	12,18,701
<b>Net increase / (decrease) in cash and cash equivalents (b-a)</b>	<b>(8,12,077)</b>	<b>(38,85,727)</b>
<b>Cash and cash equivalents consists of:</b>		
Cash on hand	49,906	2,18,508
Balances with Scheduled banks	3,56,718	10,00,193
<b>Total</b>	<b>4,06,624</b>	<b>12,18,701</b>

As per our report of even date attached

**For VSD & Associates**

Chartered Accountants

Firm Regn. No. 008726N


**FCA Sanjay Sharma**

Partner

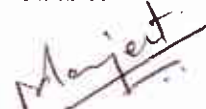
M.No. 087382



Date : 29.05.2017

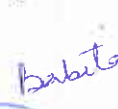
Place : New Delhi

For on behalf of the Board of Directors

**Blueblood Ventures Limited**

**Manjeet Pugalia**  
Director

DIN.- 07131803


**Neha Gupta**  
(Company Secretary)


**Babita Bohra**  
Director

DIN.- 01149417


**Gurpreet kaur**  
CFO

## **Blueblood Ventures Limited**

**C.I.N.: L70102DL2007PLC159680**

### **Notes on Financial Statement for the year ended 31st March, 2017**

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#### **Note No. 1 Significant Accounting Policies**

##### **1.1 Basis of Preparation of Financial Statements**

The Financial Statement of the Blueblood Ventures Limited ("the Company") have been prepared to comply in all material aspects with the accounting standards notified by the companies (Accounting Standard) Rules, read with rule 7 to the companies (Accounts) Rules, 2014 in respect of section 133 to the Companies Act, 2013. The Financial statements are prepared under the historical cost convention, on an accrual basis of accounting. The accounting policies applied are consistent with those used in previous year.

##### **1.2. Accounting Estimates**

The preparation of the financial statements in conformity with generally accepted accounting principles, requires the management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements and the result of operation during the reported period. Although these estimates are based upon the management's best knowledge of current events and actions, actual results could differ from these estimates which are recognised in the period in which they are determined.

##### **1.3 Fixed Assets**

###### Tangible Fixed Asset

Fixed asset are stated at cost of acquisition including attributable interest and finance cost till date of acquisition/installation of the asset and improvement thereon less accumulated depreciation and impairment loss

##### **1.4 Depreciation**

Depreciation on fixed asset is provided to the extent of depreciable amount on Written Down Value (WDV) Method.

##### **1.5 Impairment**

The carrying amount of assets are reviewed at each balancesheet date if there is any indication of impairment based on internal or external factors. An Impairment loss is recognised in the statement of profit and loss whenever the carrying amount of an asset or cash generating unit exceed its recoverable value. The Recoverable amount of the asset (or where applicable, that of the cash generating unit to which the asset belongs) is estimated as the higher of its Net selling price and its value in use. A previously recognised impairment loss is increased or reversed depending on changes in circumstances. However the carrying value after reversal is not increased beyond the carrying value that would have prevailed by charging usual depreciation if there was no impairment.

##### **1.6 Share Issue Expense**

Share issue expenses are charged off against available balance in the securities premium account.

##### **1.7 Investment**

Current investment are carried at lower of cost and quoted /fairvalue. Non Current Investment are stated at cost. Provision for diminution in the value of Non Current investments is made only if such a decline is other than

##### **1.8 Inventories**

###### **A) Shares or Securities**

- a. Inventories of shares are valued at market value and of commodities are valued at lower of cost or market value.
- b. Closing stock of share includes stock kept as margin/securities with Stock broker.



## **Blueblood Ventures Limited**

**C.I.N.: L70102DL2007PLC159680**

### **Notes on Financial Statement for the year ended 31st March, 2017**

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#### **B) Real Estate Project**

Inventories of real estate are valued at Cost which includes land (including development rights and land under agreements to purchase) acquisition cost, borrowing cost, estimated internal development costs and external development charges.

##### **1.9 Borrowing costs**

Borrowing costs that are attributable to the acquisition and/or construction of qualifying assets are capitalised as part of the cost of such assets, in accordance with noticed Accounting Standard 16 "Borrowing Costs". A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. Capitalisation of borrowing costs is suspended in the period during which the active development is delayed due to, other than temporary, interruption. All other borrowing costs are charged to the statement of profit and loss as incurred.

##### **1.10 Taxation**

Tax expense for the year comprises current income tax and deferred tax. Current income tax is determined in respect of taxable income with deferred tax being determined as the tax effect of timing differences representing the difference between taxable income and accounting income that originate in one period, and are capable of reversal in one or more subsequent period(s). Such deferred tax is quantified using rates and laws enacted or substantively enacted as at the end of the financial year.

##### **1.11 Revenue Recognition**

- a. Revenue on account of trading in securities is recognised on the basis of each trade executed at the stock exchange during the financial year.
- b. In respect of non delivery based transaction such as derivative, the profit or loss is accounted for or on marked to market basis on the closure of each trading day on daily basis.
- c. Dividend from investment is accounted for as income when the right to receive dividend is established.

##### **1.12 Provision, Contingent Liabilities and Contingent Assets**

- a. Provision involving substantial degree of estimation in measurement are recognised when there is present obligation as result of past event and it is probable that there will be an outflow of resources.
  - b. Contingent liabilities are not recognised but are disclosed in the notes to financial statements and notes thereto.
- Contingent assets are neither recognised nor disclosed in the financial statement.

##### **1.13 Earning Per Share**

Basic earning per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity share that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and weighted average number of equity shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.



**Blueblood Ventures Limited**

**C.I.N.: L70102DL2007PLC159680**

**Notes on Financial Statement for the year ended 31st March, 2017**

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**1.14 Employee benefits**

*Short-term employee benefits*

All employee benefits payable/available within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages and bonus etc., are recognised in the Statement of Profit and Loss in the period in which the employee renders the related service.

*Compensated absences*

The employees can carry-forward a portion of the unutilised accrued compensated absences and utilise it in future service periods or receive cash compensation annually or on termination of employment. Since the compensated absences do not fall due wholly within twelve months after the end of the period in which the employees render the related service and are also not expected to be utilised wholly within twelve months after the end of such period, the benefit is classified as a long-term employee benefit.

*Retirement Benefits:*

No provision has been made for gratuity/leave encashment benefits on retirements in respect of the employees of the Company.



**Blueblood Ventures Limited****C.I.N.: L70102DL2007PLC159680****Notes on Financial Statement for the year ended 31st March, 2017**

The Previous year figures have been regrouped/ reclassified wherever necessary to conform to the current year presentation

Amount in Rs.

**2 SHARE CAPITAL**

Particulars	As at 31 March, 2017	As at 31 March, 2016
<b>(a) Authorised Share Capital</b>		
31,00,000 Equity shares of Rs.10/- each ( Previous Year 31,00,000 Equity shares)	3,10,00,000.00	3,10,00,000.00
	<u>3,10,00,000.00</u>	<u>3,10,00,000.00</u>
<b>(b) Issued, Subscribed &amp; Paid up Share Capital</b>		
30,01,080 Equity shares of Rs.10/- each ( Previous Year 30,01,080 Equity shares)	3,00,10,800.00	3,00,10,800.00
<b>Total</b>	<u>3,00,10,800.00</u>	<u>3,00,10,800.00</u>

**2.1 The Reconciliation of number of share outstanding is set out below**

Particulars	Opening Balance	Fresh issue	Bonus Issue	Closing Balance
Year ended 31st March, 2017				
- Number of shares	30,01,080	-	-	30,01,080
- Amount (Rs.)	3,00,10,800	-	-	3,00,10,800
Year ended 31 March, 2016				
- Number of shares	30,01,080	-	-	30,01,080
- Amount (Rs.)	3,00,10,800.00	-	-	3,00,10,800

**2.2 Terms/rights attached to Equity Shares Capital**

The company has only one class of equity shares having par value of ₹10 per share. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the

**2.3 Details of shares held by each shareholder holding more than 5% shares:**

Class of shares / Name of shareholder	As at 31 March, 2017		As at 31 March, 2016	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of
<u>Equity shares with voting rights</u>				
Suresh Bohra	6,07,770	20.25%	6,07,770	20.25%
Rohit Bohra	-	-	-	-
Dandy Developers Pvt. Ltd.	1,50,900	5.03%	1,50,900	5.03%
Bohra Industrial Resources Private	-	-	-	-
Babson's HUF	1,95,000	6.50%	1,95,000	6.50%
SJM Investments (Delhi) Pvt. Ltd.	3,09,000	10.30%	3,09,000	10.30%
Babita Bohra	-	-	-	-
Suresh Bohra ( Beta Stock Broker)	-	-	-	-
<b>TOTAL</b>	<b>30,01,080</b>	<b>42%</b>	<b>30,01,080</b>	<b>42%</b>





**Blueblood Ventures Limited**
**C.I.N.: L70102DL2007PLC159680**
**Notes on Financial Statement for the year ended 31st March, 2017**

Note No.	Particulars	As at 31st March, 2017	As at 31st March, 2016
<b>3</b>	<b>RESERVE &amp; SURPLUS</b>		
3.1	Securities Premium Account		
	As per Last Balance Sheet	11,79,53,725	7,31,05,400
	Add : On issue of shares	-	5,62,80,000
		11,79,53,725	12,93,85,400
	Less : Utilised towards issue of bonus Shares	-	1,06,27,200
	Less : Utilised amortisation of share issue expenses	3,85,111	8,04,475
	Less : Demerger	30,000	
		11,75,38,615	11,79,53,725
3.2	Surplus		
	As per Last Balance Sheet	30,12,309	17,68,961
	Add: Net Profit / (loss) for the current year	20,49,507	12,43,347
		50,61,815	30,12,309
	<b>Total</b>	<b>12,26,00,430</b>	<b>12,09,66,034</b>
<b>4</b>	<b>LONG TERM BORROWINGS</b>		
i	Term Loan		
	From Bank		
	Secured*	1,68,898	4,58,541
iii	Other Loans & Advances		
	Unsecured	1,14,72,21,451	1,00,10,53,360
	<b>Total</b>	<b>1,14,73,90,349</b>	<b>1,00,15,11,901</b>
*	<b>Term Loan from Banks</b>		
	A) Hdfc Auto car loan 1 of Rs.6,00,000/- is secured against Car - Skoda and repayable in 60 EMI of Rs.12864 commencing from June, 2013.		
	B) Hdfc Auto car loan 2 of Rs.5,00,000/- is secured against Car - Amaze and repayable in 48 EMI of Rs.12742 commencing from May, 2015		
<b>5</b>	<b>SHORT TERM BORROWINGS</b>		
i)	Loan & Advances from Related Parties	-	2,23,209
	- Unsecured		
	<b>Total</b>	<b>-</b>	<b>2,23,209</b>
<b>6</b>	<b>TRADE PAYABLE</b>		
	MSME	-	-
	Other Than MSME	7,23,000	7,81,721
	<b>Total</b>	<b>7,23,000</b>	<b>7,81,721</b>
<b>7</b>	<b>OTHER CURRENT LIABILITIES</b>		
	Current Maturities of Long Term Debt	2,74,009.00	2,45,350.64
	Bank Overdraft	66,87,729.76	59,76,566.94
	Advance received for booking of SFT's	21,55,94,098	21,10,50,950
	Other payable		
	- Taxes Payable	57,45,526	27,33,828
	- Director Remuneration Payable	-	7,12,681
	- Audit Fee Payable	42,000	28,625
	- Other Liabilities	5,12,80,500	9,00,000
	<b>Total</b>	<b>27,96,23,863</b>	<b>22,16,48,001</b>
<b>8</b>	<b>SHORT TERM PROVISION</b>		
	Others		
	- Provision for Tax	14,82,007	5,95,770
	<b>Total</b>	<b>14,82,007</b>	<b>5,95,770</b>



## 9. Fixed Assets

Particulars	Computers	Furniture	Office Equipment	Motor Car	Total
<b>Original cost as on 01.04.2016</b>	1,45,310.00	84,713.00	25,100.00	15,21,000.00	17,76,123.00
<b>Additions</b>	-	-	-	-	-
Adjustments During the Year	-	-	1,56,000.00	-	1,56,000.00
Deductions/Retirement during the year	-	-	-	-	-
<b>As at 31st March 2017</b>	<b>1,45,310.00</b>	<b>84,713.00</b>	<b>1,81,100.00</b>	<b>15,21,000.00</b>	<b>19,32,123.00</b>
<b>Depreciation &amp; Amortisation</b>					
As at April 1,2016	1,38,044.46	50,172.98	21,134.20	7,68,268.74	9,77,620.38
For the Period	-	10,799.73	12,165.00	2,74,766.34	2,97,731.08
Deductions/Adjustments during the year	-	-	-	-	-
<b>As at 31st March 2017</b>	<b>1,38,044.46</b>	<b>60,972.71</b>	<b>33,299.20</b>	<b>10,43,035.08</b>	<b>12,75,351.46</b>
<b>Net Book Value</b>					
as at March 31,2017	7,265.54	23,740.29	1,47,800.80	4,77,964.92	6,56,771.54
as at March 31,2016	7,265.54	34,540.02	3,965.80	7,52,731.26	7,98,502.62



**Blueblood Ventures Limited****C.I.N.: L70102DL2007PLC159680****Notes on Financial Statement for the year ended 31st March, 2017**

Note No.	Particulars	As at 31st March, 2017	As at 31st March, 2016
<b>10</b>	<b>NON CURRENT INVESTMENT</b>		
	Investment in unquoted Shares	5,78,85,190	12,63,950
		<u>5,78,85,190</u>	<u>12,63,950</u>
<b>11</b>	<b>DEFERRED TAX ASSET</b>		
	Opening Balance of DTA/(DTL)	1,01,971	48,998
	<u>Add: Tax effect of items constituting deferred tax assets</u>		
	On difference between book balance and tax balance of fixed assets	33,923	52,973
		<u>1,35,894</u>	<u>1,01,971</u>
<b>12</b>	<b>INVENTORIES</b>		
	Stock In Trade		
	- Shares & Securities	-	15,77,227
	- Commodities	-	2,97,572
	- SFI in Projects (see Note 29)	1,45,91,20,821	1,32,42,24,809
		<u>1,45,91,20,821</u>	<u>1,32,60,99,608</u>
<b>13</b>	<b>TRADE RECEIVABLES</b>		
	Exceeding Six Month from the due date	-	-
	Others	-	44,040
		<u>-</u>	<u>44,040</u>
<b>14</b>	<b>CASH AND CASH EQUIVALENTS</b>		
	Cash on Hand	3,56,718	2,18,508
	Balances with Bank	49,906	10,00,193
		<u>4,06,624</u>	<u>12,18,701</u>
<b>15</b>	<b>SHORT TERM LOANS AND ADVANCES</b>		
	Balance with Tax Authorities	25,05,253	6,05,253
	Security Deposit	7,03,500	8,18,000
	Service Tax Recoverables	72,176	-
	Staff Advance	1,55,000	1,20,000
	Other Loans & Advances		
	- Prepaid Insurance	45,730	-
	- Prepaid Interest	28,892	
	- Unsecured and Considered Goods	6,01,14,596	4,46,67,410
		<u>6,36,25,147</u>	<u>4,62,10,663</u>



**Blueblood Ventures Limited****C.I.N.: L70102DL2007PLC159680****Notes on Financial Statement for the year ended 31st March, 2017****Amount in Rs.**

<b>Note No.</b>	<b>Particulars</b>	<b>For the year Ended 31st March , 2017</b>	<b>For the year Ended 31st March , 2016</b>
<b>16</b>	<b>REVENUE FROM OPERATION</b>		
<b>16.1</b>	<b>Sale of Products</b>		
	Sale of Shares, Securities & Commodities	82,30,514	13,66,939
<b>16.2</b>	<b>Income From Services</b>		
	Management Or Business Consultancy	1,75,00,000	25,00,000
	Comission Received	-	23,38,795
<b>16.3</b>	<b>Other Operating Revenue</b>		
	Gain from Future and Option Trading	8,584	-3,44,154
	<b>Total</b>	<b>2,57,39,098</b>	<b>58,61,580</b>
<b>17</b>	<b>OTHER INCOME</b>		
	Dividend Received	20,580	12,600
	Other Income (Share Derivative Income)	-	-
	Profit on sale of Investment	-	-
	Interest Income	15,00,000	13,63,730
	<b>Total</b>	<b>15,20,580</b>	<b>13,76,330</b>
<b>18</b>	<b>PURCHASE OF STOCK IN TRADE</b>		
	Shares & Securities	98,54,967	16,32,455
	Commodities - Silver & Gold	-	-
	FSI in Projects	9,70,00,000	64,31,46,000
		<b>10,68,54,967</b>	<b>64,47,78,455</b>
<b>19</b>	<b>CHANGE IN INVENTORIES OF STOCK IN TRADE</b>		
	<b>Inventories at the end of the year</b>		
	Stock in Trade	1,45,91,20,821	1,32,60,99,608
	<b>Inventories at the beginning of the year</b>		
	Stock in Trade	1,32,60,99,608	57,83,13,886
		<b>-13,30,21,213</b>	<b>-74,77,85,722</b>



**Blueblood Ventures Limited****C.I.N.: L70102DL2007PLC159680****Notes on Financial Statement for the year ended 31st March, 2017**

Note No.	Particulars	Amount in Rs.	
		For the year Ended 31st March , 2017	For the year Ended 31st March , 2016
<b>20 EMPLOYEE COST</b>			
	Salaries and Wages	31,79,399	13,60,883
	Staff Welfare	73,939	
	<b>Total</b>	<b>32,53,337.78</b>	<b>13,60,883</b>
<b>21 FINANCE COST</b>			
	Interest Expense	4,10,54,869	10,62,69,114
	<b>Total</b>	<b>4,10,54,869</b>	<b>10,62,69,114</b>
<b>22 OTHER EXPENSES</b>			
	Payment to Auditor	25,125	25,125
	Business Promotion	1,48,752	1,33,130
	Electricity Expenses	-	-
	Insurance	21,157	20,400
	Loss on Commodity Trading	-	-
	Listing expense	1,40,000	-
	Legal & Professional Charges	46,48,625	-
	Market Making fees	1,50,000	-
	Membership Fees	13,500	26,000
	Fees & Taxes	10,784	39,269
	Miscellaneous Expenses	7,60,223	1,93,747
	<b>Total</b>	<b>59,18,166</b>	<b>4,37,671</b>
<b>23 Earning Per Share</b>			
	Net Profit Attributable to Equity Shareholders	20,49,507	12,43,347
	Weighted average of shares	30,01,080	30,01,080
	Earning per share	0.68	0.41
	<b>Restated EPS - Right Issue &amp; Bonus Issue</b>		
	Net Profit Attributable to Equity Shareholders	20,49,507	12,43,347
	Weighted average of shares	30,01,080	30,01,080
	Earning per share	0.68	0.41





**Blueblood Ventures Limited**

C.I.N.: L70102DL2007PLC159680

**Notes on Financial Statement for the year ended 31st March, 2017****24 Related Party (as per AS-18)****a) Name Of Parties****i) Key Management Personnel - As per Companies Act****a. Directors**

Mr Suresh Bohra - Managing Director

Mrs. Babita Bohra- Director

Mr. Pushpendra Surana - Director

**Relatives**

Mr Rohit Bohra - Son of Mr. Suresh Bohra

**b. Independent Directors**

Mr. Syed Liaqat Ali

Mr. Manjeet Pugalia

**c. Executive Officers**

Ms. Neha Gupta - CS - Compliance officer

Mrs. Gurpreet Kaur - CFO

**ii) Other Enterprises over which person(S) referred to in above is able to exercise significant influence**

Babson(HUF)

Dandy Developers Private Limited

SJM Investment (Delhi) Private Limited

Dill Developers Private Limited

Beta Stock Brokers Private Limited

Beta Stock Brokers (Prop. Of Suresh Bohra)

Blackfox Financial India Private Limited

Crest Comtrade Private Limited

**iii) Wholly owned Subsidiary**

Devoted Construction Limited

**b) Related Party Transaction**

S.No.	Particulars	Key Management Personnel	Relatives of Key Management Personnel	Enterprises over which person(S) referred to in above is able to exercise significant influence
a)	Remuneration Paid to KMP's	14,56,549 (6,13,334)	- -	- -
b)	Sales of Shares (Inclusive of Brokerage Charged)	- -	- -	79,94,609 (13,66,939)
c)	Purchase of Shares (Inclusive of Brokerage Charged)	- -	- -	98,54,967 (16,32,455)
d)	Advance received from Customer (SFI)	- -	- -	43,19,939 (3,25,53,327)
e)	Issue of share capital including premium	- -	- -	- (1,50,00,000)
f)	Receipt of Services	- -	- -	36,25,000 -

**\* The Figures apperaing in brackets belongs to Previous years**

**Blueblood Ventures Limited**  
**C.I.N.: L70102DL2007PLC159680**

**Notes on Financial Statement for the year ended 31st March, 2017**

**c) Balance Outstanding**

Party Name	Grouped under	Balance as at 31.03.2017	Balance as at 31.03.2016
<b>a) Key Managerial Personnel</b>			
Mr Suresh Bohra - Managing Director	Unsecured Loan Director Remuneration Payable	-	2,23,209
		-	7,12,681
<b>b) Enterprises with Substantial Control</b>			
b) Beta Stock Brokers (Prop. Of Suresh Bohra)	Advance Against SFI	6,26,40,990	5,27,23,209
c) Beta Stock Brokers Private Limited	Advance against SFI's	3,60,50,108	3,79,97,950
d) Babsons (HUF)	Advance against SFI's	-	36,50,000
e) Bohra Industrial Resources Private Limited	Account Payable	25,08,000.00	-
f) Dandy Developers Private Limited	Account Receivable	8,75,000.00	-
g) Devoted Construction Limited	Account Receivable	47,96,501.00	91,710.00

**25 Expenditure in foreign currency (accrual basis)**

Import of Material (CIF Basis)

**Other Expenses**

Travelling expenses

**Total Expenses in foreign expenses**

(In Rupees)	
31 March, 2017	31 March 2016
-	-
-	-
-	-
-	-

**26 Auditor's Remuneration**

Audit Fees

(In Rupees)	
31 March 2017	31 March 2016
25,125	25,125
25,125	25,125

**27 Due to Micro Enterprises and Small Enterprises:**

As at March 31,2017 and March 31, 2016, there are no oustatnding dues to micro and small enterprises. There are no interest due or outstanding on the same.



**Blueblood Ventures Limited**  
**C.I.N.: L70102DL2007PLC159680**

**Notes on Financial Statement for the year ended 31st March, 2017**

**28 Disclosure on Specified Bank Notes**

During the year, the Company had specified bank notes or other denomination note as defined in the MCA notification G.S.R. 308(E) dated March 31, 2017 on the details of Specified Bank Notes (SBN) held and transacted during the period from November 8, 2016 to December 30, 2016, the denomination wise SBN's and other notes as per the notification is given below :

Particulars	(In Rupees)		
	SBN*	Other Denomination	Total
Closing cash in hand as on November 8, 2016	1,00,000	1,218	1,01,218
(+) Permitted receipts	-	95,000	95,000
(-) Permitted payments	-	39,500	39,500
(-) Amount deposited in Banks	1,00,000	-	1,00,000
<b>Closing Cash In hand as on December 30, 2016</b>	<b>-</b>	<b>56,718</b>	<b>56,718</b>

\* For the purposes of this clause, the term 'Specified Bank Notes' shall have the same meaning provided in the notification of the government of India, in the Ministry of Finance, Department of Economic Affairs number S.O. 3407(E), dated the 8th November, 2016.

- 29** BlueBlood Ventures Limited ("The Company") has acquired SFI (Saleable Area) Rights from G. C. Construction and Development Industries Pvt Ltd which was assigned by EkanaSportz City Pvt Ltd in their favour, which they have acquired through "CONCESSION AGREEMENT" dated 8/07/2014 executed with Lucknow Development Authority consisting of parcel of Land admeasuring a total of 137 acres owned by the LDA situated at 7, Gomti Nagar Extension Shaheed Path, Lucknow, consisting of SFI parcel "R-6" admeasuring 3,43,883.682 sqft earmarked for residential purpose and "HC" admeasuring 23,660.702 sqft earmarked for Healthcare and incidental Hospital purpose.

**30 Note on Demerger:**

During the year under review the company has passed a resolution dated 20.06.2016 to seprate its Real Estate Business by way of the scheme of arrangement into newly incorporated Resulting company. Approval from BSE for the said merger with reservation was received by the company on October 14, 2016. The Company had filed Scheme Of Arrangement (Demerger) with National Company law Tribunal (NCLT) and with other authorities.

**31 Contingent liabilities and Commitments (to the extent not provided for):**

There is no contingent liability exist as on the balance sheet date.


- 32 a)** Sundry Debtors, Sundry Creditors & advances are subject to confirmation by the respective parties. Necessary Adjustments in account will be made in the year in which discrepancy, if any, may be noticed.

**b)** Sundry Debtors, sundry creditors, loans & advances and other assets are, in the opinion of management stated at the amount realizable in the ordinary course of business and provision for all known and determined liabilities are adequate and not in excess of the amounts reasonably required.

**c)** Previous year figures have been regrouped and/or rearranged wherever necessary to make them comparable with current year's figures.

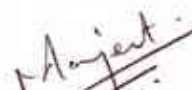
As per our report of even date attached

**For VSD & Associates**  
Chartered Accountants  
Firm Regn. No. 008726N

  
**FCA Sanjay Sharma**  
Partner  
M.No. 087382



For on behalf of the Board of Directors  
**Blueblood Ventures Limited**

  
**Manjeet Pughalia**  
Director  
DIN.- 07131803

  
**Babita Bohra**  
Director  
DIN.- 01149417

  
**Neha Gupta**  
Company Secretary

  
**Gurpreet kaur**  
CFO

Date : 29.05.2017  
Place : New Delhi

**Blueblood Ventures Limited****C.I.N.: L70102DL2007PLC159680****Notes on Financial Statement for the year ended 31st March, 2017**

<b>Details of Long term loan</b>	<b>Balance as on 31.03.2017</b>	<b>Balance as on 31.03.2016</b>
<b>From Banks</b>		
HDFC Car Loan	1,56,148.93	2,85,735.05
HDFC Car Loan - amAZE	12,748.91	1,72,806.00
<b>Total</b>	<b>1,68,897.84</b>	<b>4,58,541.05</b>
<b>From Others</b>		
Somany Overseas Pvt. Ltd.	11,20,000.00	30,00,000.00
Everest Grow More Finance Pvt. Ltd.	2,78,79,922.00	2,50,47,368.00
Best Healthcare Pvt. Ltd.	71,31,27,775.00	61,81,27,775.00
Fern Health Care Pvt. Ltd.	9,62,24,873.00	9,74,59,061.00
Neelanchal Holding Pvt. Ltd.	2,43,51,569.00	2,59,80,769.00
Abhiruchi Packaging Private Limited	17,57,12,291.00	14,10,99,305.00
Annies Appareal Private Limited	10,38,64,536.00	9,03,39,082.00
The South Indian Bank Loan	49,40,484.81	-
	<b>1,14,72,21,450.81</b>	<b>1,00,10,53,360.00</b>
<b>From Related Parties</b>		
Suresh Bhora	-	2,23,209.00
	-	<b>2,23,209.00</b>
<b>TRADE PAYABLE</b>		
Pagaria Holding Pvt Ltd	7,00,000.00	7,00,000.00
Quintessence Enterprises Pvt Ltd	-	6,720.00
Pressman Advertising Limited	-	12,001.00
Y.S.Hitech Secure Print Pvt Ltd	23,000.00	63,000.00
	<b>7,23,000.00</b>	<b>7,81,721.00</b>
<b>From Related Parties</b>		
<b>OTHER CURRENT LIABILITIES</b>		
Management Services and System Consultant	5,72,500.00	-
Professional Services Payable	25,08,000.00	-
Ashok Kakkar	15,00,000.00	-
Prakash Corrugated Boxes	2,00,000.00	-
Curio Trade & Holding Co. Private Limited	4,65,00,000.00	-
Nirbhaya Kumar Mishra	-	9,00,000.00
	<b>5,12,80,500.00</b>	<b>9,00,000.00</b>



**TRADE RECEIVABLE**

Ankit Impex Marketing Services Private Limited  
Blackfox Financial Private Limited

-	44,040.00
-	-
-	<b>44,040.00</b>

**Balance with Bank**

HDFC Bank - IPO  
South Indian Bank  
ICICI Bank  
HDFC

-	10,00,000.00
-	-
49,712.50	
193.18	193.18
<b>49,905.68</b>	<b>10,00,193.18</b>

**Investment**

Devoted Construction Limited  
Shree Riddhi Siddhi Buildwell Limited  
Black Olive NCR Realty Fund  
Boiban Business Private Limited  
Black Fox Realty Fund I Account

1,00,000.00	-
25,85,190.00	12,63,950.00
5,10,00,000.00	-
17,00,000.00	-
25,00,000.00	
<b>5,78,85,190.00</b>	<b>12,63,950.00</b>

**Short Term****Security Deposit:**

BSE

7,03,500.00	8,18,000.00
<b>7,03,500.00</b>	<b>8,18,000.00</b>

**Short term Loans and Advances**

Arvind Jain Huf  
Allworth Nirman Private Limited  
IFCI Limited  
Narender Kumar  
200 Not out Films Private Limited  
Eury Info system Private Limited  
Bajna Agro Farms Pvt Ltd  
Batra Associates  
Deepak Singh Sawney  
Deepak Surana  
Gsp International  
Bobiban Business Private Limited  
Oriel Buildcon Private Limited  
Kotak Securiities Ltd  
Mukesh Agarwal  
Rakesh Agarwal  
Ramesh Kumar & Co.  
Renu Jain

1,00,000.00	1,00,000.00
28,37,500.00	25,00,000.00
5,000.00	-
5,50,000.00	5,50,000.00
20,00,000.00	-
18,50,000.00	-
20,00,000.00	20,00,000.00
12,00,000.00	12,00,000.00
10,00,000.00	10,00,000.00
4,00,000.00	4,00,000.00
57,50,000.00	57,50,000.00
50,000.00	26,50,000.00
94,50,000.00	
1,000.00	1,000.00
80,00,000.00	80,00,000.00
-	53,00,000.00
14,22,500.00	14,22,500.00
5,00,000.00	5,00,000.00





Decent Financial Services Private Limited	21,14,595.00	-
Shivam Vintrade Pvt Ltd	4,50,000.00	4,50,000.00
Mainframe Energy Solution Private Limited	10,00,000.00	-
Safe Refrigation Private Limited	25,00,000.00	25,00,000.00
R K Global Finance Private Limited	1,00,000.00	1,00,000.00
Shine Star Build Cap Private Limited	1,50,000.00	1,50,000.00
Sanat Construction LLP	25,00,000.00	25,00,000.00
Sayed Liqat Ali	-	1,000.00
Vinayak Abasan Private Limited	85,12,500.00	75,00,000.00
Skyline Financials Private Limited	-	1,200.00
Dandy Developers Private Limited	8,75,000.00	-
Devoted Construction Private Limited	47,96,501.00	91,710.00
	<u>6,01,14,596.00</u>	<u>4,46,67,410.00</u>

#### **Taxes Payable**

Service Tax Payable	10,72,961.00	6,59,966.00
Tds on Interest	42,01,310.00	20,73,862.00
TDS on Professional	3,95,035.00	-
TDS on Salary	76,220.00	-
	<u>57,45,526.00</u>	<u>27,33,828.00</u>

#### **Advance Received for SFI's**

Dhanvirdhi Financial Construction	2,83,53,000.00	2,83,53,000.00
Babsons HUF	-	36,50,000.00
Beta Stock Brokers	6,26,40,990.00	5,25,00,000.00
Sahil Investment Private Limited	7,75,50,000.00	7,75,50,000.00
Beta Stock Brokers Pvt. Ltd.	3,60,50,108.00	3,79,97,950.00
Urvashi Gupta	1,00,00,000.00	1,00,00,000.00
Ramkrishna Teletronics Private Limited	10,00,000.00	10,00,000.00
	<u>21,55,94,098.00</u>	<u>21,10,50,950.00</u>

#### **Current Maturities of Long Term Debt:**

HDfc Car Loan - Skoda	1,44,422.88	2,45,351
HDfc Car Loan - Amaze	1,29,586.12	-
	<u>2,74,009.00</u>	<u>2,45,350.64</u>

