



INDEPENDENT AUDITORS' REPORT

To the Members of LOOKLIKE HOMES PRIVATE LIMITED

Report on the Audit of Financial Statements

Opinion

We have audited the financial statements of **M/s LOOKLIKE HOMES PRIVATE LIMITED**, which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its financial performance, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on these Financial Statements.

Key Audit Matters

Key Audit Matters are those matters that in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.





AGARWAL ARUN & ASSOCIATES

Chartered Accountants

32 Ezra Street, Room No 515

Kolkata - 700001

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E-mail Id : ankit_verycool@rediffmail.com

Information other than the Financial Statements and Auditors' Report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

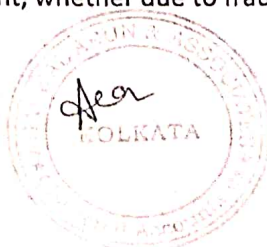
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's





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report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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





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ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report On Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 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 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 Flows Statement dealt with by this report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid Financial Statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
 - (e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;
 - (f) Since the Company's turnover as per audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide MCA notification No. G.S.R. 583 (E) dated June 13, 2017;
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, we report that section 197 is not applicable on private company. Hence reporting as per section 197(16) is not required.
 - (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.





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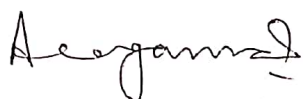
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- ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
- iii. There were no amounts which required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.

The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

For Agarwal Arun & Associates
Chartered Accountants
Firm Registration Number: 323462E



CA Arun Kumar Agarwal
Proprietor

Membership Number: 054950

UDIN : 22054950AOVD AJ2327



Date: 10/08/2022

Place: Kolkata



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Annexure "A" to the Independent Auditor's Report on the financial statements of M/s LOOKLIKE HOMES PRIVATE LIMITED for the year ended 31 March 2022

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date).

With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2022, we report the following:

(i) The company does not have any kind of property, plant and equipment and intangible assets. Accordingly, clause (i) of Paragraph 3 of the Order is not applicable.

(ii) The company does not have any inventory. Accordingly, clause (ii) of Paragraph 3 of the Order is not applicable.

(iii) In our opinion and based on the information and explanation given to us, the Company has not made any investments, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. Accordingly, the provisions of clause (iii) (a), (b), (c), (d), (e) and (f) of Paragraph 3 of the Order are not applicable on the Company.

(iv) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, investments or provided any guarantee or security as specified under Section 185 and Section 186 of the Companies Act, 2013. Accordingly, the provisions of clause (iv) of Paragraph 3 of the Order are not applicable on the Company.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public as per the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made there under. Accordingly, clause (v) of Paragraph 3 of the Order is not applicable.

(vi) As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of Clause (vi) of paragraph 3 of the order are not applicable to the Company.





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(vii) (a) According to the Information and explanations given to us, there are no dues of GST, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, duty of excise, Value added tax, Cess and other statutory dues which have not been deposited by the Company, except for the following:
Kindly refer note no. 4 of the Notes to accounts annexed to the Financial Statements.

The Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Sales Tax, Wealth tax, Service tax, Duty of Customs, duty of Excise, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, value added tax, duty of customs, duty of excise or cess which have remained outstanding as at March 31, 2022 for a period of more than 6 months from the date they became payable.

(b) According to the information and explanations given to us, there are not any statutory dues referred in sub- clause (a) which have not been deposited on account of any dispute. Therefore, the provisions of Clause (vii)(b) of paragraph 3 of the order are not applicable on the Company.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or other authorities.

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3(ix)(c) of the Order is not applicable.





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(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short term basis by the Company. Accordingly, clause 3(ix)(d) of the Order is not applicable.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, associates or joint ventures, as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

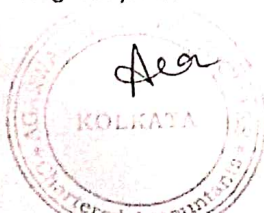
(x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable on the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year as per requirements of the section 42 and section 62 of the Companies Act, 2013. Accordingly, clause 3(x)(b) of the Order is not applicable on the company.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) Based on examination of the books and records of the Company and according to the information and explanations given to us, the company did not receive any whistle-blower complaint during the year.





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(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable on the Company.

(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the financial statements etc. as required by the applicable Accounting Standards.

(xiv) The company is not covered under section 138 of the Companies Act, 2013, related to the appointment of internal auditor of the company. Therefore, the company is not required to appoint any internal auditor. Therefore, the provisions of Clause (xiv) of paragraph 3 of the order are not applicable on the Company.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable on the Company.

(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable on the company.

(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable on the company.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable on the company.

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable on the company.

(xvii) The Company has not incurred cash losses in the financial year and in the immediately preceding financial year. Accordingly, clause 3(xvii) of the Order is not applicable on the company.





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(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable on the company.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) Based on examination of the books and records of the Company and according to the information and explanations given to us, the provisions of section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable on the Company. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable on the Company.

(xxi) The company has not made investments in subsidiaries, associates, joint venture. Therefore, the company does not require to prepare the consolidated financial statements. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable on the Company.

For Agarwal Arun & Associates

Chartered Accountants

Firm Registration Number: 323462E

CA Arun Kumar Agarwal
Proprietor

Membership Number: 054950

UDIN : 22054950AOYDAJ2327



Date: 10/08/2022

Place: Kolkata

LOOKLIKE HOMES PRIVATE LIMITED

127, B.T.Road, Kolkata 700 108

CIN: U45400WB2013PTC194014

BALANCE SHEET AS ON 31-03-2022

		Amount in Hundred (₹)	
Particulars	Note No.	As at 31-03-2022	As at 31-03-2021
<u>EQUITY AND LIABILITIES</u>			
Shareholders' Funds			
Share Capital	1	16,895	16,895
Reserves and Surplus	2	12,55,553	12,55,531
Non-Current Liabilities			
Long-Term Borrowings		-	-
Deferred Tax Liabilities (Net)		-	-
Other Long-Term Liabilities		-	-
Long-term provisions		-	-
Current Liabilities			
Short-Term Borrowings		-	-
Trade Payables			
Other Current Liabilities	3	1,435	1,435
Short-term provisions	4	8	9
		<u>12,73,891</u>	<u>12,73,870</u>
<u>ASSETS</u>			
Non-Current Assets			
Property, Plant & Equipment and Intangible assets			
Property, Plant & Equipment		-	-
Intangible Assets		-	-
Capital Work in Progress		-	-
Intangible assets under development			
Non-Current Investments		-	-
Long-Term Loans and Advances		-	-
Other non-current assets	5	12,73,487	12,73,487
Current Assets			
Current investments			
Inventories		-	-
Trade Receivables		-	-
Cash and Bank Balances	6	404	383
Short-Term Loans and Advances		-	-
Other current assets			
		<u>12,73,891</u>	<u>12,73,870</u>
Significant Accounting Policies			
Notes forming part of the Financial Statements	1 to 17	-	-

In terms of our report of even date annexed

For and on behalf of the Board

For Agarwal Arun & Associates
Chartered Accountants
FRN : 323462E

Agarwal

CA Arun Kumar Agarwal
Proprietor

Membership No : 054950

UDIN: 22054950AOVDAJ2327



Sanjay Kumar Ram

Sanjay Kumar Ram
Director
DIN: 00555500

Sujit Kumar Saha

Sujit Kumar Saha
Director
DIN: 08039828

Place: Kolkata
Date: 10-08-2022

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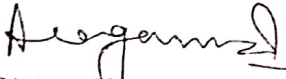
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDING 31-03-2022

Particulars	Note No.	Amount in Hundred (₹)	
		As at 31-03-2022	As at 31-03-2021
Revenue from Operations	7	192	199
Other Income		-	-
Total Income		192	199
Expenses			
Purchase of Traded Goods		-	-
Cost of Sales		-	-
Cost of Services		-	-
Employee Benefits Expense		-	-
Finance Costs		-	-
Depreciation Expense		-	-
Operating and Other Expenses	8	161	165
Total Expenses		161	165
Profit Before Tax		30	34
Tax Expense :			
Current Tax		8	9
Deferred Tax		-	-
Earlier Years		-	-
Net Tax Expense		8	9
Profit for the Year		23	25
Earnings Per Equity Share (F. V. of ₹ 10/- each) :	9		
Basic and Diluted (in ₹)		0.01	0.01
Significant Accounting Policies			
Notes forming part of the Financial Statements	1 to 17		

In terms of our report of even date annexed

For and on behalf of the Board

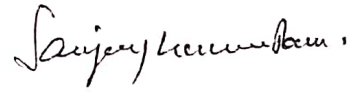
For Agarwal Arun & Associates
Chartered Accountants
FRN : 323462E


CA Arun Kumar Agarwal
Proprietor

Membership No : 054950
UDIN: 22054950AOVDAJ2327

Place: Kolkata
Date: 10-08-2022




Sanjay Kumar Ram
Director
DIN: 00555500


Sujit Kumar Saha
Director
DIN: 08039828

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U45400WB2013PTC194014

CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-2022

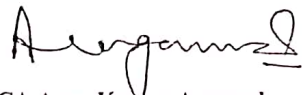
Amount in Hundred (₹)

Particulars	Note	As at 31-03-2022	As at 31-03-2021
A. Cash Flow from Operating Activities			
Profit Before Tax & Extra Ordinary Items		30	34
Adjustments for :			
Depreciation and amortisation expense		-	-
(Profit)/Loss on sale of Capital Assets		-	-
(Profit)/Loss on redemption of investments		-	-
Interest expenses		-	-
Interest and other income on investments		-	-
Share of profit from Partnership Firm		-	-
Operating Profit Before Working Capital Changes		30	34
Changes in Working Capital :			
(Increase) / Decrease in Inventories		-	-
(Increase) / Decrease in Trade Receivables		-	-
Increase / (Decrease) in Trade Payables		-	-
Increase / (Decrease) in provisions		-	-
Increase / (Decrease) in Other Current Liabilities		-	-
Increase / (Decrease) in Other Long-term Liabilities		-	-
(Increase) / Decrease in Advances & Receivables		-	-
Cash Generated from / (used in) Operations		30	34
Direct Taxes Paid (net of refunds)		(9)	(11)
Net Cash flow from / (used in) Operating Activities		22	23
B. Cash Flow from Investing Activities			
Purchases of tangible / intangible assets		-	-
Sale Proceeds from sale of Fixed Assets		-	-
(Increase) / Decrease in Investments		-	-
(Increase) / Decrease in long term loan and advances		-	-
Share of Profit from Partnership Firm		-	-
Interest Received		-	-
Net Cash from / (used in) Investing Activities		-	-
C. Cash Flow from Financing Activities			
Increase / (Decrease) in Borrowings		-	-
Interest expenses		-	-
Net Cash from / (used in) Financing Activities		-	-
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)		22	23
Cash & Cash Equivalents at beginning of the year	6	383	360
Cash & Cash Equivalents at end of the year	6	404	383

In terms of our report of even date annexed

For and on behalf of the Board

For Agarwal Arun & Associates
Chartered Accountants
FRN : 323462E



CA Arun Kumar Agarwal
Proprietor

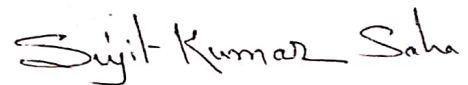
Membership No : 054950

UDIN: 22054950AOVDAJ2327

Place: Kolkata
Date: 10-08-2022




Sanjay Kumar Ram
Director
DIN: 00555500



Sujit Kumar Saha
Director
DIN: 08039828

LOOKLIKE HOMES PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES

- A Basis of Preparation**
The Company maintains its accounts on accrual basis following the historical cost convention in accordance with generally accepted accounting principles (GAAP) in India, in compliance with the provisions of the Companies Act, 2013 and the accounting standards as specified under section 133 in the Companies Act, 2013 read with rule 7 of the Companies (Accounts) rule 2014 prescribed by the Central Government. The management evaluates all recently used or revised accounting standards on an ongoing basis. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.
- B Use of Estimates**
The preparation of the financial statements in conformity with generally accepted accounting standards and principles in India requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amount of income and expenses during the period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.
- C Property, Plant & Equipment**
Property, Plant and Equipments are stated at their cost of acquisition, net of availed taxes, less accumulated depreciation and impairment loss, if any. However company does not own such assets.
- D Valuation of Investments**
Long term investments are stated at cost of acquisition less provision for permanent diminution, if any, in value of such investments.
- E Valuation of Inventories**
Inventories are valued as under : At lower of Cost or Market Value
- F Revenue Recognition**
(i) Revenue from sale of goods is recognised when significant risk and reward of ownership is transferred to the buyer which generally coincide with the possession given to the buyer.
(ii) Interest Income is recognised in the statement of profit and loss on mercantile basis.
(iii) Dividend is recognised as income, as and when received.
- G Foreign Exchange Transactions**
Transactions denominated in foreign currencies are recorded at the exchange rate prevailing at the time of the transaction. Monetary items denominated in foreign currencies at the year end, are restated at year end rates. Non monetary foreign currency items are carried at cost.
- H Employee Benefits**
Short-term employee benefits like Provident Fund, Salary, Bonus etc. are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss for the year in which the related service is rendered.
- I Borrowing Costs & Period Costs**
The borrowing costs are treated as 'Period Costs' and are charged to Statement of Profit & Loss in the year they are incurred on mercantile basis.
- J Cash Flow Statements**
The Cash Flow Statement is prepared by the indirect method set out in AS -3 on Cash Flow Statements and present the cash flows from operating investing and financing activities of the Company.
Cash and cash equivalents presented in the Cash Flow Statement consists of cash in hand and demand deposits with bank.



LOOKLIKE HOMES PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES

K Earnings Per Share

The Company reports Basic and Diluted earnings per equity share in accordance with the Accounting Standard - 20 on Earning Per Share. In determining earning per share, the Company considers the net profit after tax and includes the post tax effect of any extraordinary/exceptional items. The number of shares used in computing basic earnings per share is the weighted average number of equity shares outstanding during the period. The numbers of shares used in computing diluted earnings per share comprises the weighted average number of equity shares that would have been issued on the conversion of all potential equity shares. Dilutive potential equity shares have been deemed converted as on the beginning of the period, unless issued at a later date.

L Provision for Current and Deferred Tax

Provision for current Income Tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961.

M Capital Expenditure Reserve

The company has no such Capital Expenditure till date.

N Provision, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognised nor disclosed in the financial statements.



LOOKLIKE HOMES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

SHARE CAPITAL	Amount in Hundred (₹)	
	As at 31-03-2022	As at 31-03-2021
Authorised :		
1,70,000 (P.Y. 1,70,000) Equity Shares of ₹10/- each	17,000	17,000
Issued, Subscribed & Fully paid-up :		
1,68,950 (P.Y. 1,98,950) Equity Shares of ₹10/- each	16,895	16,895
	16,895	16,895

(a) Terms / Rights attached to Equity Shares

The Company has only one class of Equity Shares having a par value of ₹10 per share. Each holder of equity shares is entitled to one vote per share. Any shareholder whose name is entered in the Register of Members of the Company shall enjoy the same rights and be subject to the same liabilities as all other shareholders of the same class.

In the event of liquidation of the Company, Equity Shareholders 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 the equity shares held by the shareholders.

(b) Details of Shareholders holding more than 5 % (percent) shares in the Company

	As at 31-03-2022		As at 31-03-2021	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Shares of ₹ 10 each fully paid-up				
Name of the Shareholders				
Distikon Commercial LLP	168750.00	99.88%	168750.00	99.88%

(c) Reconciliation of number of shares outstanding is set out below:

	As at 31-03-2022		As at 31-03-2021	
	No. of Shares	Amount in Hundred (₹)	No. of Shares	Amount in Hundred (₹)
Equity shares at the beginning of the year	168950.00	16,895	168950.00	16,895
Add: Shares issued during the year	0	0	0	0
Less: Buy Back	0	0	0	0
Equity shares at the end of the year	168950.00	16,895	168950.00	16,895

(d) Shares held by Holding Company

Out of Equity Shares issued by the Company, shares held by its Holding Company is as follows :		
	No. of Shares	No. of Shares
Equity Shares of ₹ 10 each fully paid-up		
Distikon Commercial LLP	168750	168750

(e) Aggregate No. and class of Shares bought back during the period of five years immediately preceding the reporting date:

	As at 31-03-2022	As at 31-03-2021
	No. of Shares	No. of Shares
No. of Equity Shares Bought Back in FY 2021-22	0	0

(f) Shareholding of Promoters as at 31-03-2022

S. No. Promotor Nmae	No. of Shares	% of total shares	% Change during the year
1 Distikon Commercial LLP	168750	99.88%	0.00%
2 Sanjay Kumar Ram	200	0.12%	0.00%
Total	168950	100.00%	0.00%

Shareholding of Promoters as at 31-03-2021

S. No. Promotor Nmae	No. of Shares	% of total shares	% Change during the year
1 Distikon Commercial Ltd	168750.00	99.88%	0.00%
2 Sanjay Kumar Ram	200.00	0.12%	0.00%
Total	168950.00	100.00%	0.00%

As per records of the Company, including its registers of Shareholders / Members and other declarations received from Shareholders regarding beneficial Interest, the above shareholding represents both legal and beneficial ownerships of shares.



LOOKLIKE HOMES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Amount in Hundred (₹)

2 RESERVES AND SURPLUS	As at 31-03-2022	As at 31-03-2021
Capital Reserve	-	-
Securities Premium Account	12,55,705	12,55,705
Capital Expenditure Reserve :		
Opening Balance	-	-
Add : Transfer from Surplus in the Statement of Profit and Loss	-	-
Surplus in the Statement of Profit and Loss :		
Opening Balance	(174)	(199)
Add : Profit for the year	23	25
Less: Transfer to Reserve	-	-
Closing Balance	(152)	(174)
	<u>12,55,553</u>	<u>12,55,531</u>

3 OTHER CURRENT LIABILITIES	As at 31-03-2022	As at 31-03-2021
Audit Fees Payable	75	75
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Advance from customers	-	-
Unpaid matured deposits and interest accrued thereon	-	-
Security Deposits	-	-
Statutory Liabilities	1,360	1,360
	<u>1,435</u>	<u>1,435</u>

4 SHORT-TERM PROVISIONS	As at 31-03-2022	As at 31-03-2021
Provision for Gratuity	-	-
Provision for income tax	8	9
	<u>8</u>	<u>9</u>

5 OTHER NON-CURRENT ASSETS	As at 31-03-2022	As at 31-03-2021
Security Deposits	-	-
Long term Trade Receivables		
Secured, considered good	-	-
Unsecured considered good	12,73,487	12,73,487
Doubtful	-	-
	<u>12,73,487</u>	<u>12,73,487</u>

Trade Receivables ageing schedule as at 31-03-2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade						
(i) receivables -considered good	-	-	-	-	12,73,487	12,73,487
Undisputed Trade						
(ii) receivables -considered doubtful	-	-	-	-	-	-
Disputed trade						
(iii) receivables - considered good	-	-	-	-	-	-
Disputed trade						
(iv) receivables - considered doubtful	-	-	-	-	-	-
Total	-	-	-	-	12,73,487	12,73,487



LOOKLIKE HOMES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Amount in Hundred (₹)

Trade Receivables ageing schedule as at 31-03-2021

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade						
(i) receivables - considered good	-	-	-	12,73,487	-	12,73,487
Undisputed Trade						
(ii) receivables - considered doubtful	-	-	-	-	-	-
Disputed trade						
(iii) receivables - considered good	-	-	-	-	-	-
Disputed trade						
(iv) receivables - considered doubtful	-	-	-	-	-	-
Total	-	-	-	12,73,487	-	12,73,487

6 CASH AND BANK BALANCES	As at 31-03-2022	As at 31-03-2021
Cash and Cash Equivalents		
Balances with Banks		107
In Current Accounts	101	275
Cash in Hand	303	
Other Bank Balances		-
Deposits under lien as margin money	404	383

7 REVENUE FROM OPERATIONS	As at 31-03-2022	As at 31-03-2021
Sale of Products		
Sale of Finished Goods - Commercial / Residential Space	-	-
Sale of Traded Goods	-	-
Food & Restaurants Income	-	-
Sale of Services		
Handling and Commission	-	-
Transporting Charges	-	-
Lube Handling Charges	-	-
Lease Rent	192	199
Room, Banquet and Other Services Income	-	-
Maintenance Services Income	192	199

8 OPERATING AND OTHER EXPENSES	As at 31-03-2022	As at 31-03-2021
Audit Fees	75	75
Bank / Credit Card Charges	6	5
Filing Fees	8	8
General Expenses	39	40
Travelling and Conveyance	33	37
	161	165

9 EARNINGS PER SHARE (EPS)	As at 31-03-2022	As at 31-03-2021
The calculation of Earning Per Share (EPS) has been made in accordance with Accounting Standard - 20. A statement on calculation of Basic and Diluted EPS is as under :		
Net Profit After Taxation (in ₹)	2,252	2,514
Weighted average number of Equity Shares	0	0
Add: Dilutive Potential Equity Shares	-	-
No. of Equity Shares for	1,68,950	1,68,950
Nominal Value of Shares (in ₹)	16,89,500	16,89,500
Basic and Diluted Earnings Per Share (in ₹)	0.01	0.01



LOOKLIKE HOMES PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Amount in Hundred (₹)

10 RELATED PARTY DISCLOSURES

(a) List of Related Parties	Nil	Nil
(b) Disclosure of related party transactions:	Nil	Nil

11 EMPLOYEE BENEFITS

Defined Contribution Plans :

Gratuity payable as per Payment of Gratuity Act is not provided for in books of accounts, but shown separately in notes to accounts. The Company has taken a Policy from LIC of India in respect Gratuity liability and premiums thereof are paid by the Company.

Details of Accumulated Liabilities for past services cost and current service cost have been calculated by Life Insurance Corporation of India. Accordingly, the accrued Gratuity as on 31st March, 2022 is

12 CONTINGENT LIABILITIES

As at 31-03-2022

As at 31-03-2021

Guarantees	-	-
Corporate Guarantee given on behalf of the Subsidiary Company against the guarantee and loan amounts availed by the Subsidiary Company	-	-
Bank Guarantee issued by Company's bankers	-	-

13 DUES TO MICRO AND SMALL ENTERPRISES AS DEFINED UNDER THE MSMED ACT 2006

The Company has not received the required information from suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006. As per the management, no amount is outstanding to such suppliers and the Company has not received any claim from such suppliers under the aforesaid act.

14 BORROWINGS NOT USED FOR THE SPECIFIC PURPOSE

The Company has not used the borrowings from HDFC banks for the specific purpose for which it was taken at the balance sheet date. The same was taken for working capital purpose but was used for purchasing Land & Building

15 CORPORATE SOCIAL RESPONSIBILITY (CSR)

As at 31-03-2022

As at 31-03-2021

S. No. Particulars	As at 31-03-2022	As at 31-03-2021
1 Amount required to be spent by the company during the year	Nil	Nil
2 Amount of expenditure incurred	Nil	Nil
3 Shortfall at the end of the year	Nil	Nil
4 Total of previous years shortfall	Nil	Nil

Other disclosures

- a Reason for shortfall
- b Nature of CSR activities
- c Details of related party transactions
- d Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.

Amount in Hundred (₹)

16 SEGMENT REPORTING

The company has only one segment, hence Segment Reporting is not required.



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Ratio Analysis	Numerator	Rs in Hundred	Denominator	Rs in Hundred	31-Mar-22	31-Mar-21
1 Current Ratio	Current Assets Inventories Sundry Debtors Cash and Bank balances Receivables/Accruals Loans and Advances Disposible Investments Any other current assets		Current Liabilities Creditors for goods and services Short term loans Bank Overdraft Cash Credit Outstanding Expenses Provision for taxation Proposed dividend Unclaimed Dividend Any other current liabilities	- - 404 - - - - - 404	- - - - 8 - - 1,435 1,443	0.27
2 Debt Equity Ratio	Total Liabilities Total Outside Liabilities	1,443	Shareholder's Equity Total Shareholders Equity	16,895	0.09	0.09
3 Debt Service Coverage Ratio (For Ind AS Companies Profit before OCI)	Net Operating Income Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of fixed assets, etc.	23	Debt Service Current Debt Obligation (Interest & Lease payment+ Principal Repayment.	0.00	0.00	0.00
4 Return on Equity Ratio	Profit for the period Net Profit after taxes - preference dividend (if any)	23	Avg. Shareholders Equity (Beginning shareholders' equity + Ending shareholders' equity) ÷ 2	16,895	0.00	0.00
5 Inventory Turnover Ratio	Cost of Goods sold (Opening Stock + Purchases) – Closing Stock	0.00	Average Inventory (Opening Stock + Closing Stock)/2	0.00	0.00	0.00
6 Trade Receivables Turnover Ratio	Net Credit Sales Credit Sales	192	Average Trade Receivables (Beginning Trade Receivables + Ending Trade Receivables) / 2	12,73,487	0.00	0.00
7 Trade Payables Turnover Ratio	Total Purchases Annual Net Credit Purchases	0.00	Average Trade Payables (Beginning Trade Payables + Ending Trade Payables) / 2	0.00	0.00	0.00

8	Net Capital Turnover Ratio	Net Sales Total Sales - Sales Return	192	Average Working Capital (Current Assets - Current Liabilities)	(1,039)	-0.18	
9	Net Profit Ratio	Net Profit Profit After Tax	23	Net Sales Sales	192	0.12	0.13
10	Return on Capital employed	EBIT Profit before Interest and Taxes	30	Capital Employed * Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	12,72,448	0.00	0.00
11	Return on Investment	Return/Profit/Earnings	23	Investment **	12,72,448	0.00	0.00



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Amount in Hundred (₹)

17 ADDITIONAL REGULATORY INFO

(i) Title deeds of Immovable Property not held in name of the Company

No

(ii) Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

(iii) Following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

- (a) repayable on demand or
(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan or advance in the nature of	Percentage to the total Loan and Advances in the
Promoters	Nil	Nil
Directors	Nil	Nil
KMPs	Nil	Nil
Related Parties	Nil	Nil

(iv) Details of Benami Property held

NIL

(v) Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-

NIL

(vi) Willful Defaulter*

N.A.

(vii) Relationship with struck off companies

NIL



(viii) Registration of charges or satisfaction with Registrar of Companies

NIL.

N.A.

(ix) Compliance with number of layers of companies

	31-Mar-22	31-Mar-21
(x) Following Ratios to be disclosed:-		
(a) Current Ratio,	0.28	0.27
(b) Debt-Equity Ratio,	0.09	0.09
(c) Debt Service Coverage Ratio,	0.00	0.00
(d) Return on Equity Ratio,	0.00	0.00
(e) Inventory turnover ratio,	0.00	0.00
(f) Trade Receivables turnover ratio,	0.00	0.00
(g) Trade payables turnover ratio,	0.00	0.00
(h) Net capital turnover ratio,	(0.18)	(0.19)
(i) Net profit ratio,	0.12	0.13
(j) Return on Capital employed,	0.00	0.00
(k) Return on investment.	0.00	0.00

The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.

(xi) Compliance with approved Scheme(s) of Arrangements

N.A.

