

OM BHOOMI SOLUTION PRIVATE LIMITED

Regd. Office: 188/89 PRINCE ANWAR SHAH ROAD, KOLKATA
PIN-700045, W.B. [IN]

CIN: U45202WB2020PTC236816

PH-98315-26862/ 98307-08094 [Email Id : ombhoomisoln@gmail.com]

BOARD REPORT

To, The Members,

Your directors have pleasure in presenting their Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the year ended 31st March, 2024.

The Board report contains the requisite information / matters in terms of Section 134(3) of the Companies, Act, 2013 read with Rule-8A of Companies (Accounts) Amendment Rules, 2018 as applicable to Small Companies as defined u/s 2(85) of the Companies, Act, 2013

FINANCIAL HIGHLIGHTS

During the year under review, performance of your company as under:

Particulars	Financial Year ended 31 st March, 2024 (Rs in thousands)	Financial Year ended 31 st March, 2023 (Rs in thousands)
Net Sales/Income from Business Operations	1974.55	1860.00
Other Income	112.57	198.87
Total Income	2087.12	2058.87
Less: Expenses	1164.32	946.36
Profit / Loss before tax and Extraordinary / exceptional items	922.80	1112.51
Less: Extraordinary / exceptional items	-	-
Profit before tax	922.80	1112.51
Add: Current Income Tax/Arrear Tax	(264.52)	(104.87)
Add: Deferred Tax	(3975.61)	(172.09)
Net Profit after Tax	(3317.33)	835.55
Earnings per share (Basic) /Rs.	0.00	83.56

✓
For OM BHOOMI SOLUTION PVT. LTD.


Director

OM BHOOMI SOLUTION PRIVATE LIMITED

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BUSINESS OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS

During the year under review, the Company has turnover Rs. 19,74,550/- (P.Y.Rs. 1,86,0000/-). The net profit during the year has been Rs. in 9,22,802/- , as against the net profit of Rs. 8,35,550/- in the immediate previous year.

NUMBER OF BOARD MEETINGS

During the Financial Year 2023-24, The Board of Directors of your Company, during the period under review met 5 (five) times on 14th June, 2023 , 02nd September, 2023, 20th October 2023 ,10th November,2023 , 10th March 2024.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

The particulars of contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act 2013 for the Financial Year 2023-24 in the prescribed format, AOC 2 has been enclosed in "Annexure-A".

AUDITOR'S REPORT

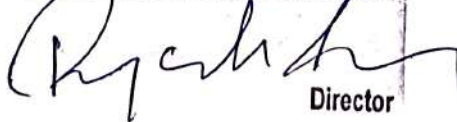
The observations of the Statutory Auditors in their report, read with the relevant notes to the financial statement are self explanatory.

MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION OF THE COMPANY

No material changes and commitments have occurred between the end of financial year of the company and the date of this report affecting the financial position of the Company as at March 31, 2024.

✓

For OM BHOOMI SOLUTION PVT. LTD.



Director

OM BHOOMI SOLUTION PRIVATE LIMITED

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DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Board of Directors of the Company is duly constituted. None of the Directors is disqualified from being appointed as such under the provision of Section 164 of the Companies Act, 2013. Present Board Consist of below mentioned Directors

S/N	Name	Designation	Date of Appointment
1	SHYAM LAL ROY (DIN: 08717656)	Director	05/03/2020
2	RAJESH ROY (DIN: 08088600)	Director	10/06/2020
3	MANJU DEBI ROY (DIN: 08717658)	Director	05/03/2020

DETAILS OF SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL

There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.'

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

No Cases have been filed against the Company under the Act

FRAUD REPORTING (REQUIRED BY COMPANIES AMENDMENT BILL, 2014)

No reporting has been done on this context, as no frauds have been detected.

✓
For OM-BHOOMI SOLUTION PVT. LTD.


Director

OM BHOOMI SOLUTION PRIVATE LIMITED

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STATUTORY AUDITORS

In terms of section 139 of Companies' Act, 2013, M/s. Prajnana Mishra & Associates, Chartered Accountants (Firm Registration No. 326536E), were appointed as the Statutory Auditors of the Company at the AGM held on 30th September, 2020 to hold office until the conclusion of the AGM to be held in year 2025.

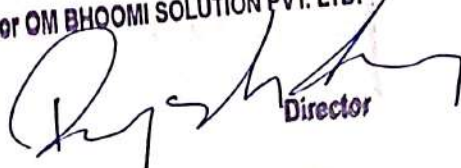
DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

1. In the preparation of the annual accounts for the financial year ended 31st March, 2024, the applicable accounting standards had been followed along with proper explanation relating to material departures;
2. The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2024 and of the Profit of the Company for that period;
3. The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
4. The Directors had prepared the annual accounts on a going concern basis;

✓

For OM BHOOMI SOLUTION PVT. LTD.


Director

OM BHOOMI SOLUTION PRIVATE LIMITED

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5. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ACKNOWLEDGMENT

The Directors express their sincere appreciation to the valued shareholders, bankers and clients for their support and also various Central and State Government Departments, Organizations and Agencies for the continued help and co-operation extended by them.

By Order Of Board
For OM BHOOMI SOLUTION PVT. LTD.
RAJESH ROY

Director
(Director)
(DIN- 08088600)

Registered Office:
188/89 PRINCE ANWAR SHAH ROAD
KOLKATA-700045
CIN: U45202WB2020PTC236816
Email Id : rajeshroy6june@gmail.com

Place: KOLKATA
Date: 02/09/2024

OM BHOOMI SOLUTION PRIVATE LIMITED

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PIN-700045, W.B. [IN]

CIN: U45202WB2020PTC236816

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ANNEXURE-A"

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and read with Rule 8A(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis. NIL
2. Details of contracts or arrangements or transactions at Arm's length basis. (Details as bellow)

Name(s) of the related party and nature of relationship	Nature of contracts/arrangement/transactions	Duration of the contracts/ arrangements/ trans actions	Salient terms Amount (Rs. Thousands)	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
RAJESH ROY	Director Remuneration	1Yr	0.00	14 th June ,2023	-NIL-

By Order Of Board
For OM BHOOMI SOLUTION PVT. LTD.

RAJESH ROY

Director

(Director)

(DIN- 08088600)

Registered Office:

188/89 PRINCE ANWAR SHAH ROAD

KOLKATA-700045

CIN: U45202WB2020PTC236816

Email Id : rajeshroy6june@gmail.com

Place: KOLKATA

Date: 02/09/2024

M/S. P. MISHRA & ASSOCIATES
CHARTERED ACCOUNTANT

234A, JODHPUR GARDEN,
KOLKATA - 700 045
PH. : (O) (033) 4600 1059
(M) 9830024048

mail : prajnanaca@yahoo.co.in



Ref

Date 02 SEP 2024

02 SEP 2024

Independent Auditor's Report

To the Members of

OM BHOOMI SOLUTION PRIVATE LIMITED

Report on the audit of the Standalone Financial Statements

We have audited the accompanying Standalone financial statements of **M/S. OM BHOOMI SOLUTION PRIVATE LIMITED** ("the Company") which comprises the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, for the year then ended, and 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 ('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 March 31, 2024, its Profit, changes in equity 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the 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.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's 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 standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, 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.

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 of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility



also includes 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.

In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 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 skepticism throughout the audit. We also:

- a) 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.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under



section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
- d) 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
- e) 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.

Report on Other Legal and Regulatory Requirements

1. Company being a "small Company" as defined under section 2(85) of the Act, the information and other particulars, as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable to the Company.

2. As required by section 143 (3) of the Act, we report that:

- a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;



- c. the Balance Sheet, the Statement of Profit and Loss Account 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 written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 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.
 - ii. The Company did not have any long-term contracts including derivative 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. 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

- v. 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
- vi. 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 (i) and (ii) of Rule 11(e), *(as provided under (iv) and (v) herein above)* contain any material mis-statement.
- vii. 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.
- viii. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For and on behalf of
P Mishra & Associates
Chartered Accountants
Firm's registration number: 326536E

CA Prajnana Mishra
Proprietor
UDIN: 24059318BKCFXI6392
Membership number: 059318



Place: Kolkata
Date: 02/09/2024

M/S OM BHOOMI SOLUTION PRIVATE LIMITED
BALANCE SHEET AS AT 31ST MARCH, 2024

Sl. No.	Particulars	Note No.	As at 31st March, 2024	As at 31st March, 2023
(Rs in thousands)				
I.	<u>EQUITY AND LIABILITIES</u>			
	<u>Shareholders' Funds</u>			
	i) Share Capital	2	100.00	100.00
	ii) Reserves and Surplus	3	(1,198.96)	2,118.38
	<u>Non-Current Liabilities</u>			
	i) Long Term Borrowings	4	35,421.56	26,023.10
	ii) Long Term Provisions		-	-
	iii) Deferred Tax Liability		-	-
	<u>Current Liabilities</u>			
	i) Short Term Borrowings		-	-
	ii) Trade Payables		-	-
	iii) Other Current Liabilities	5	7,004.70	6,233.86
	iv) Short-Term Provisions	6	374.52	110.00
	Total Equity & Liabilities		41,701.82	34,585.35
II.	<u>ASSETS</u>			
	<u>Non-Current Assets</u>			
	i) <u>Property Plant & Equipment</u>	7	42,963.45	30,044.87
	(a) Tangible Assets			
	(b) Intangible Assets			
	(c) Capital Work -In-Progress			
	ii) Long Term Loans and Advances		-	-
	iii) Deferred Tax Assets (Net)	8	(4,434.38)	(458.77)
	iv) Other Non Current Assets		-	-
	<u>Current Assets</u>			
	i) Current Investments		-	-
	ii) Inventories		-	-
	iii) Trade Receivables		-	-
	iv) Cash and Cash equivalents	9	2,990.11	4,632.82
	v) Short - Term Loans and Advances	10	182.55	79.89
	vi) Other Current Assets	11	0.10	286.53
	Total Assets		41,701.82	34,585.35

Significant Accounting Policies

1

The notes referred to above form an integral part of the Balance Sheet.

As per our audit report of even date annexed hereto

M/s P. Mishra & Associates

Firm Registration No. 326536E

Chartered Accountant

CA Prajnana Mishra (FCA)

Proprietor

Membership No.:- 059318

UDIN: 24059318BKCFXI6392



For and on behalf of M/S OM BHOOMI SOLUTION PRIVATE LIMITED

PRIVATE LIMITED

[Signature] Director

Director: Raiesh Roy (Director)
For OM BHOOMI SOLUTION PVT. LTD.
DIN-08088600

[Signature] Director

Director: Manju Debi Roy (Director)

DIN-08717658

Place: Kolkata

Date: 02-09-2024

M/S OM BHOOMI SOLUTION PRIVATE LIMITED
PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2024

(Rs in thousands)				
Sl. No.	Particulars	Note No.	For the year ended 31st March 2024	For the year ended 31st March 2023
(1)	Revenue from operations	12	1,974.55	1,860.00
(2)	Other Income	13	112.57	198.87
(3)	Total Income (1+2)		2,087.12	2,058.87
(4)	Expenses:			
	Cost of Raw Materials Consumed		-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	-
	Employee Benefit Expense	14	11.00	48.00
	Finance Costs	15	49.97	131.00
	Depreciation and Amortization Expense	16	907.52	574.43
	Other expenses	17	195.82	192.93
	Total Expenses		1,164.32	946.36
(5)	Profit before exceptional and extraordinary items and tax (3 - 4)		922.80	1,112.51
(6)	Exceptional Items		-	-
(7)	Profit before extraordinary items and tax (5 - 6)		922.80	1,112.51
(8)	Extraordinary Items		-	-
(9)	Profit before tax (7 - 8)		922.80	1,112.51
(10)	Tax expense:			
	(a) Current tax		(264.52)	110.00
	(b) Deferred tax		(3,975.61)	172.09
	(c) Earlier Year Taxes			(5.13)
(11)	Profit/(Loss) for the year from continuing operations (9 - 10)		(3,317.33)	835.55
(12)	Earning per equity share:			
	Basic	25	-	83.56
		1		

Significant Accounting Policies

The notes referred to above form an integral part of the Statement of Profit & Loss

M/s P. Mishra & Associates
Firm Registration No.326536E
Chartered Accountant

CA Prajnana Mishra (FCA)
Proprietor
Membership No.:- 059318
UDIN: 24059318BKCFXI6392



Place: Kolkata
Date 02-09-2024

For and on behalf of M/S OM BHOOMI SOLUTION PRIVATE LIMITED
For OM BHOOMI SOLUTION PVT. LTD.

[Signature]

Director: Rajesh Roy (Director)
DIN-08088600

For OM BHOOMI SOLUTION PVT. LTD.

[Signature]

Director: Manju Debi Roy (Director)
DIN-08717658

M/S OM BHOOMI SOLUTION PRIVATE LIMITED

Notes annexed to and forming part of the financial statements

COMPANY OVERVIEW

M/S OM BHOOMI SOLUTION PRIVATE LIMITED is private limited company registered in the state of West Bengal having CIN No.U45202WB2020PTC236816 . The registered office of the company is situated at 188/89 Prince Anwar Shah Road Kolkata-700045 . The company is primarily engaged in business of real estate activities, lease rental etc

Note No.

1 SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PREPARATION :

The financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 3, 4 of the Companies (Accounting Standards) Rules, 2021 notified under the Companies Act, 2013 as applicable to a Small and Medium Sized Company and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"). The presentation of the Financial Statements is based on Division-I of Schedule III to the Companies Act, 2013. The financial Statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

B. USE OF ESTIMATES

The financial statements are prepared in conformity with the Generally Accepted Accounting Principles (GAAP) in India. These principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.

C. PROPERTY, PLANT AND EQUIPMENT

Property Plant and Equipments are stated at cost less accumulated depreciation. Cost includes cost of acquisition, custom duties, taxes, other incidental expenses relating to acquisition and installation. Land and is bifurcated into Land and based on valuation report dated on the basis of cost model after necessary adjustment. The expenditures which were provided in Land and under fixed assets in earlier years, on, are segregated into capital work in progress.

Depreciation on assets is provided on written down value method over the useful life of the assets as prescribed under Part C of the of Schedule II of the Companies Act 2013. Depreciation for assets purchased/sold during the period is proportionately charged. Estimated useful life for is treated as years and depreciated equally in useful Life.

Depreciation and amortisation methods, useful life and residual values are reviewed periodically and adjustment, if appropriate, is made at the end of each reporting period.

Gains and losses on disposals are determined by computing proceeds with carrying amount. These are included in statement of profit and loss within other income.

D. SALES / REVENUE RECOGNITION

- i) Sales are stated net of returns and taxes. Revenue from sales is recognized when risk and ownership are transferred to the customers and / or on completion of service.



For OM BHOOMI SOLUTION PVT. LTD.

Director

M/S OM BHOOMI SOLUTION PRIVATE LIMITED

Notes annexed to and forming part of the financial statements

- ii) Interest income is recognized on time proportion basis.
- iii) Lease rental income is recognized on monthly basis at the commencement of a particular month. as per the lease agreement executed by and between the Company and the Lessee.

E. BORROWING COSTS :

Borrowing costs are interest, commitment charges and other costs incurred by an enterprise in connection with Short Term/ Long Term borrowing of funds. Borrowing cost directly attributable to acquisition or construction of qualifying assets are capitalized as a part of the cost of the assets, upto the date the asset is ready for its intended use. All other borrowing costs are recognized in the Statement of Profit and Loss in the year in which they are incurred.

F. TAXES ON INCOME :

- i) Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the taxation laws prevailing in the respective jurisdiction.
- ii) Deferred Tax is recognized for all the timing differences, subject to the consideration of prudence in respect of deferred tax assets.

G. PROVISION

A provision is recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provision are not discounted to present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

H. IMPAIRMENT OF ASSETS:

Assessment is done at each Balance Sheet date as to whether there is any indication that a tangible asset might be impaired. If any such indication exists, an estimate of the recoverable amount of asset/ cash generating unit is made. Assets whose carrying value exceeds their recoverable amount are written down to recoverable amount.

I. CONTINGENCIES AND EVENTS OCCURRING AFTER THE BALANCE SHEET DATE

Events, which are material, occurring after the date of Balance Sheet are considered upto the date of Approval of Accounts.

J. CONTINGENT LIABILITIES

Contingent liabilities, which are considered significant and material by the company and not provided for in the books of accounts, are disclosed in the notes to accounts.



For OM BHOOMI SOLUTION PVT. LTD.

[Signature]

Director

For OM BHOOMI SOLUTION PVT. LTD.

[Signature]

Director

M/S OM BHOOMI SOLUTION PRIVATE LIMITED

Notes annexed to and forming part of the financial statements

Note No.

2 SHARE CAPITAL

(Rs in thousands.)

Sl. No.	Particulars	As at 31st March, 2024		As at 31st March, 2023	
		Number of shares	Amount (Rs)	Number of shares	Amount (Rs)
1	Authorized Capital				
	Equity Shares of Rs 10/- each	1,00,000.00	1,000.00	1,00,000.00	1,000.00
2	Issued, Subscribed & Paid Up Capital	1,00,000.00	1,000.00	1,00,000.00	1,000.00
	Equity Shares of Rs. 10/- each, fully paid up	10,000.00	100.00	10,000.00	100.00

Reconciliation of the shares outstanding at the beginning and the end of the reporting period

Sl. No.	Particulars	As at 31st March, 2024		As at 31st March, 2023	
		No. of Shares	Amount (thousands)	No. of Shares	Amount (thousands)
1	Number of shares at the beginning	10,000	100	10,000	100
2	Add: Shares issued during the year including subscription at Incorporation	-	-	-	-
3	Outstanding at the end of the Period	10,000	100	10,000	100

List of Shareholders holding more than 5% of Paid-up Equity Share Capital

Sl. No.	Particulars	As at 31st March, 2024		As at 31st March, 2023	
		No. of Shares	% Holding	No. of Shares	% Holding
1	SHYAM LAL ROY	5,000.00	50.00	5,000.00	50.00
2	MANJU DEBI ROY	5,000.00	50.00	5,000.00	50.00
		10,000.00	100.00	10,000.00	100.00

Details of Promoters holding Shares at the end of the Financial Year

Sl. No.	Particulars	As at 31st March, 2024			As at 31st March, 2023		
		No. of Shares	% Holding	% Changes	No. of Shares	% Holding	% Changes
1	SHYAM LAL ROY	5,000.00	50.00	-	5,000	50.00	-
2	MANJU DEBI ROY	5,000.00	50.00	-	5,000	50.00	-
		10,000.00	100.00		10,000	100.00	

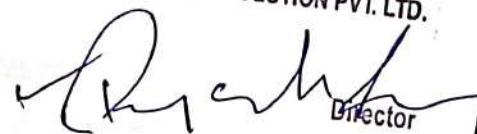
Aggregate no. of shares issued for consideration other than cash during the period of 5 years immediately preceding the reporting date:

Aggregate number of Equity Shares allotted as fully paid up pursuant to scheme of amalgamation without payment being made in cash	Nil
Aggregate number of Equity Shares allotted as fully paid up by way of Bonus Shares	Nil
Aggregate number of Equity Shares bought back	Nil

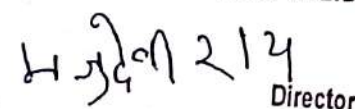
Terms / Rights attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs 10/- per Share. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company after distribution of preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

For OM BHOOMI SOLUTION PVT. LTD.



For OM BHOOMI SOLUTION PVT. LTD.




M/S OM BHOOMI SOLUTION PRIVATE LIMITED

Notes annexed to and forming part of the financial statements

Note No.

3 RESERVES AND SURPLUS

(Rs in thousands.)

Sl. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	Surplus in Statement of Profit and Loss		
	Profit / (Loss) brought forward		
	Add: Profit / Loss for the period	2,118.38	1,282.83
	Closing Balance	(3,317.33)	835.55
2	Securities Premium Account	(1,198.96)	2,118.38
	Opening Balance		
	Less : Premium Utilised for Various Reasons		
	Closing Balance		
	Total	(1,198.96)	2,118.38

4 LONG TERM BORROWINGS

from Bank / Financial Institution	660.07	610.10
From Other (Related Parties)	34,761.49	25,413.00
From		
	35,421.56	26,023.10

Notes:

- (i) Set out hereunder is the Maturity Profile of Long Term Borrowings/ Current Maturities as at 31/03/2023

Particulars	2023-24	2022-23
CAR LOAN from ICICI Bank	660.07	610.10
	660.07	610.10

- (ii) Details regarding terms of Repayment, Maturity Period and Other Relevant Terms

Particulars	Maturity Period as at Balance Sheet Date	No of Installments due w.r.t. Balance Sheet Date	Applicable Rate of Interest as per agreement	Mode of Repayment
Term Loan in the nature of Vehicle finance from ICICI Bank (Against hypothecation of vehicle)	(JULY-2025)	29	8.30% on monthly rest	Repayable in monthly installment starting from 1st of month succeeding date of disbursement. The first installment falls due on 17/08/2020
Term Loan in the nature of Vehicle finance from ICICI Bank (Against hypothecation of vehicle)	(JULY-2025)	29	8.30% on monthly rest	(Repayable in 60 monthly installments starting from next month of the Date of Disbursement of Loan (Disbursement Date: 17/08/2020).

For OM BHOOMI SOLUTION PVT. LTD.



[Signature]
Director

For OM BHOOMI SOLUTION PVT. LTD.

[Signature]

Director

M/S OM BHOOMI SOLUTION PRIVATE LIMITED

Notes annexed to and forming part of the financial statements

Note No.

5 OTHER CURRENT LIABILITIES

(Rs in thousands.)

	2023-24	2022-23
1 Security Deposit On Rent		
2 Advance from Debtors		5,575.70
3 Other Payables		60.00
a. Other Payables		
b Current Maturity Of Long Term Debt	109.00	102.66
c Duties and taxes		495.50
d rajnanad Techonology Pltd	60.00	
	5,935.70	
e Advance against Issue of shares (90,000 Equity Shares of Rs.10/- each ranking pari- passu with existing Equity Shares in all respects, to be allotted by end of current FY)	900.00	
Total	7,004.70	6,233.86

6 SHORT TERM PROVISIONS

1 Provision for Income Tax	374.52	110.00
	374.52	110.00



For OM BHOOMI SOLUTION PVT. LTD.

Director

For OM BHOOMI SOLUTION PVT. LTD.

Director

Note no.7(i). Property, plant & equipments
(As per the Companies Act, 2013)

The changes in the carrying value of property, plant and equipment for the year ended March 31, 2024 are as follows:

Particulars	Building	Residential Building	Office Equipments	Furniture & Fixtures	Electrical Install. & Equip	Vehicle	TOTAL
Gross carrying amount							
as at 31 March, 2023	28,589.40						
Additions	-	13,826.10		400.00		2,438.83	31,428.23
Disposals							13,826.10
As at 31 March, 2024	28,589.40	13,826.10		400.00		2,438.83	45,254.33
Accumulated depreciation							
as at 31 March, 2023	537.47	-					-
Charge for the year	451.71	128.08		97.34		748.54	1,383.36
Disposals				38.00		289.73	907.52
as at 31 March, 2024	989.18	128.08		135.34		1,038.28	2,290.88
Net carrying amount as at 31 March, 2024	27,600.22	13,698.02		264.66		1,400.55	42,963.45

The changes in the carrying value of property, plant and equipment for the year ended March 31, 2023 are as follows:

Particulars	Building	Residential Building	Office Equipments	Furniture & Fixtures	Electrical Install. & Equip	Vehicle	TOTAL
Gross carrying amount							
as at 31 March, 2022	12,257.85	-		400.00		2,438.83	15,096.67
Additions	16,331.56	-					16,331.56
Disposals							-
As at 31 March, 2023	28,589.40	-		400.00		2,438.83	31,428.23
Accumulated depreciation							
as at 31 March, 2022	290.78	-		59.34		458.81	808.93
Charge for the year	246.70	-		38.00		289.73	574.43
Disposals							-
as at 31 March, 2023	537.47	-		97.34		748.54	1,383.36
Net carrying amount as at 31 March, 2023	28,051.93			302.66		1,690.29	30,044.87

8(ii). Intangible Assets

The changes in the carrying value of acquired intangible assets for the year ended March 31, 2024 are as follows :

Particulars			TOTAL
Gross carrying amount			
as at 31 March, 2023	-		-
Additions			
as at 31 March, 2024			
Accumulated depreciation			
as at 31 March, 2023			
Amortization expense			
as at 31 March, 2024			
Net carrying amount as at 31 March, 2024			

The changes in the carrying value of acquired intangible assets for the year ended March 31, 2023 are as follows :

Particulars		TOTAL
Gross carrying amount		
as at 31 March, 2022	-	-
Additions	-	-
as at 31 March, 2023		
Accumulated depreciation		
as at 31 March, 2022		
Amortization expense		
as at 31 March, 2023		
Net carrying amount as at 31 March, 2023		



For OM BHOOMI SOLUTION PVT. LTD.

[Signature]
Director

For OM BHOOMI SOLUTION PVT. LTD.

[Signature]
Director

Notes annexed to and forming part of the financial statements
Note No.

8 **DEFERRED TAX ASSETS**

Particulars	As at 31st March, 2024	As at 31st March, 2023
Opening Balance	(458.77)	(286.68)
Add:- Liability For The Current Year	(3,975.61)	(172.09)
	(4,434.38)	(458.77)

9 **CASH & BANK BALANCES**

Particular	As at 31st March, 2024	As at 31st March, 2023
1 Cash-in-Hand	25.15	25.15
2 Balances with Banks		
In Current accounts	180.02	4,080.92
In Fixed Deposits	2,784.94	526.75
Total	2,990.11	4,632.82

10 **SHORT TERM LOANS AND ADVANCES**

Particular	As at 31st March, 2024	As at 31st March, 2023
(Unsecured and considered good by management)		
1 Loan to Body Corporate	-	
2 Advance to suppliers & others		
3 Advances to staff and workers and others (Loan to related party (Rs.000,) 300.00)		
4 Deposit with Electricity board (CESC) & Trade association		
5 Advance Income Tax/TDS (Net of provisions)	182.55	79.89
Total	182.55	79.89

11 **OTHER CURRENT ASSETS**

Particular	As at 31st March, 2024	As at 31st March, 2023
(Unsecured and considered good by management)		
1 Interest Receivable on F.D		286.53
2 Preliminary Exp.	-	-
3 Others receivables	0.10	-
Total	0.10	286.53

For OM BHOO MI SOLUTION PVT. LTD.

[Signature]

Director

For OM BHOO MI SOLUTION PVT. LTD.

[Signature]

Director



M/S OM BHOOMI SOLUTION PRIVATE LIMITED

Notes annexed to and forming part of the financial statements

Note No.

12 REVENUE FROM OPERATIONS

(Rs in thousands.)

Sl. No.	Particulars	For the year ended 31st March '24	For the year ended 31st March '23
A.	Rental Income	1,974.55	1,860.00
B.	Other Operating Income	-	-
	Total	1,974.55	1,860.00

13 OTHER INCOME

1	Interest On F.D	112.57	198.87
	Total	112.57	198.87

14 EMPLOYMENT BENEFIT EXPENSES

(Rs in thousands.)

Sl. No.	Particulars	For the year ended 31st March '24	For the year ended 31st March '23
1	Salaries	11.00	48.00
	Total	11.00	48.00

15 FINANCE COST

1	Interest - On term loan from bank	49.97	131.00
2	Others (i) Bank Charges	-	-
	Total	49.97	131.00

16 DEPRECIATION AND AMORTIZATION EXPENSES

(Rs in thousands.)

1	Depreciation	907.52	574.43
	Total	907.52	574.43

17 OTHER EXPENSES

1	Statutory Audit Fees	25.00	29.50
2	Telephone Charges	5.86	-
3	Filing fees	17.24	11.80
4	General charges		7.35
5	Repair & Maintenance		18.28
6	Entertainment	50.76	76.75
7	Travelling & Conveyance	83.58	7.91
8	Preliminary expenses w/off		12.90
9	Power & Fuel	2.00	28.44
10	Statutory Expenses	11.38	-
	Total	195.82	192.93



For OM BHOOMI SOLUTION PVT. LTD.

Director

For OM BHOOMI SOLUTION PVT. LTD.

Director

Notes annexed to and forming part of the financial statements

Note No.

18 Contingent Liability

As at balance sheet date the Company does not have any contingent Liability (P.Y-NIL).

19 Remuneration paid to Key Managerial Personnel

Salary

(Rs in thousands.)

2023-24

2022-23

20 Related party disclosure under Accounting Standard-18

Name and nature of relationship of the related party

a) Key Managerial Personnel

(1) SHYAMLAL ROY

(2) RAJESH ROY

(3) MANJU DEVI ROY

b) List of related parties /Associated entity

RAJNAND TECHNOLOGY P LTD

Director

Director

Director

Company in which directors are interested

c)Relative of Directors

- 1) Amar
- 2) Bapi Sardar
- 3) Chq Sign
- 4) Debasish
- 5) Dhiman
- 6) Lila Roy
- 7) Mithun Dasgupta
- 8) Om Construction
- 9) Pradip Mahato
- 10) Prasanto Mitra
- 11) Putul
- 12) Shambhu Roy
- 13) Shourav Roy
- 14) Sufal Halder
- 15) Sunil Das
- 16) Uttam

c) Information about Related Party Transaction

(Rs in thousands.)

Description of Transaction	Key Managerial Personnel	Relative of Directors	Companies/ firms in which Directors are interested
Remuneration to Key Managerial Personnel	-	-	-
Remuneration to Relative of Director	-	(-)	(-)
Loan and Advance taken	(-)	(-)	(-)
Loan and Advance given	10,738.99 (10,717.00)	230.00 (200.00)	600.00 (2,869.80)
Repayment of loan and advances	1,472.50 (1,236.00)	99.00	240.00 (278.10)
Interest Paid on Loan	-	-	-
Balance Outstanding as at 31.03.2023	21,925.49 (12,659.00)	10,536.00 (10,405.00)	5,935.70 (5,575.70)

Previous year figures are shown in bracket.

21 Details of Ratios

Sl. No.	Particulars	2023-24	2022-23
1	Current Ratio	0.43	0.79



For OM BHOOMI SOLUTION PVT. LTD.

For OM BHOOMI SOLUTION PVT. LTD.

Director

Notes annexed to and forming part of the financial statements

2	Debt-Equity Ratio		
3	Debt Service Coverage Ratio	(32.23)	11.73
4	Return on Equity Ratio	0.01	0.01
5	Inventory turnover ratio	3.02	0.38
6	Trade Receivables turnover ratio	NA	NA
7	Trade payables turnover ratio	NA	NA
8	Net capital turnover ratio	(1.80)	0.84
9	Net profit ratio	(1.59)	0.41
10	Return on Capital employed	0.03	0.04
11	Return on investment	N/A	N/A

22 DISCLOSURE of Accounting Standard (Companies (Accounting standards) Rules, 2021

"The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021 notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company."

23 Stores and Spares consumed are 100% Indigeneous (P.Y. 100% Indigeneous)

24 DUES TO MICRO, SMALL AND MEDIUM ENTERPRISES

Based on information from vendors / service providers regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, the principal amount and the interest due thereon remaining unpaid to any supplier as at 31.03.2022 is Nil.

25 Basic Earning Per Share*

Particulars		2023-24	2022-23
Net Profit after Extraordinary items and Tax	(Rs 000.)	(3,317.33)	835.55
Number of Equity Shares	No.	10,000	10,000
Face Value per Share (fully paid up)	Rs.	10	10
Earning per share - Basic	Rs.	-	83.56

*disclosure of diluted earnings per share (both including and excluding extra-ordinary items) is not mandatory as the Company is a SMC as defined in the Notification governing AS-20

26 The management is of the opinion that Current Assets and Current Liabilities are stated at realizable value in a normal course of business and no provision has been considered necessary.

27 Sundry Debtors, Creditors and Loans and Advances are subject to confirmation.

28 Previous year figures have been regrouped and/or reclassified to confirm to current years presentation.

Signatories to Note Nos. 1 - 28

As per our audit report of even date annexed hereto

M/s P. Mishra & Associates

Chartered Accountant

Firm Registration No. 326536E

CA Prajnana Mishra (FCA)

Proprietor

Membership No.: 059318

UDIN: 24059318BKCFX16392

Place: Kolkata

Date 02-09-2024



For OM BHOOMI SOLUTION PVT LTD.

For and on behalf of M/S OM BHOOMI SOLUTION PRIVATE LIMITED

[Signature] Director

Director: Rajesh Roy (Director)

DIN-08088600

For OM BHOOMI SOLUTION PVT. LTD.

Director: Manju Debi Roy (Director)

DIN-08717658

Director