



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF OSCAR ENCLAVE PRIVATE LIMITED

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of **OSCAR ENCLAVE PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2021, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the 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 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 31st March, 2021, and its profit 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 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.

Information other than the Standalone 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 Annexure to Board's Report, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone 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.

Responsibility of Management 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 and presentation 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, 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 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, 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.

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

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 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, 2016 ("the Order") issued by the Central Government in terms of sub section 11 of Section 143 of the Act, we give in the Annexure, 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 Flow 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 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act, and
 - (f) 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 were required to be transferred to the Investor Education and Protection Fund by the Company.
3. 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, the same is not applicable to the company, it being a private company.

**For K. S. BOTHRA & CO.,
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E**

A. Verma

**(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 21061326AAAAHF5257
KOLKATA, THE 2ND DAY OF AUGUST, 2021**



OSCAR ENCLAVE PRIVATE LIMITED

ANNEXURE TO THE INDEPENDENT AUDITORS' REPORT

ANNEXURE REFERRED TO IN PARAGRAPH 1 UNDER THE HEADING "REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS" OF OUR REPORT OF EVEN DATE IN RESPECT OF STATUTORY AUDIT OF OSCAR ENCLAVE PRIVATE LIMITED FOR THE YEAR ENDED 31ST MARCH, 2021, WE REPORT THAT:

- i. In respect of Fixed Assets:-
 - a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - b) The fixed assets have been physically verified by the management in a phased periodical manner at regular intervals, which in our opinion is reasonable having regard to the size of the company and nature of its assets. As informed to us no material discrepancies were noticed on such physical verification.
 - c) The title deeds of the immovable properties are held in the name of the Company.
- ii. The Company has no Inventory.
- iii. The Company has not granted any loans, secured or unsecured, to companies, firms or other companies, firms, limited liability partnerships or other parties covered in the register maintained under section 189 of the Act. Accordingly, clauses (iii) (a), (b) and (c) of paragraph 3 of the Order are not applicable to the Company.
- iv. According to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, in respect of loans, investments and guarantees.
- v. According to the information and explanations given to us, the Company has not accepted any deposits from the public during the year. Therefore the provisions of Section 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder are not applicable to the Company. The directives issued by the Reserve Bank of India are not applicable to the Company.
- vi. The provisions regarding maintenance of the cost records under section 148(1) of the Act are not applicable to the Company.
- vii. In respect of statutory dues, according to information and explanations given to us:
 - (a) The Company has generally been regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable to it, with the appropriate authorities.
 - (b) There are no dues of income-tax, sales-tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax and any other statutory dues as applicable to the company, which have not been deposited with the appropriate authorities on account of any dispute.
- viii. Based on our audit and according to the information and explanations given to us by the management, we are of the opinion that the Company has not defaulted in the repayment of loans or borrowing to the bank.
- ix. The Company has neither raised any money by way of initial public offer or further public offer (including debt instruments) nor taken any term loan during the year.
- x. To the best of our knowledge and belief and according to the information and explanations given to us, no fraud, by the company or on the Company by its officers/ employees, was noticed or reported during the year.
- xi. Being a private limited company, section 197 of the Act is not applicable to the Company. Accordingly clause (xi) of paragraph 3 of the Order is not applicable to the Company.



- xii. The Company is not a Nidhi Company; therefore clause xii of paragraph 3 of the Order is not applicable to the Company.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable Accounting Standards.
- xiv. The Company has not made any preferential allotment / private placement of shares or fully or partly convertible debentures during the year under review.
- xv. Based on our audit and according to the information and explanations given to us, the Company has not entered into any non-cash transactions as referred to in Section 192 of the Act with Directors or persons connected with them. Accordingly clause (xv) of paragraph 3 of the Order is not applicable to the Company.
- xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934; therefore clause xvi of paragraph 3 of the Order is not applicable to the Company.

**For K. S. BOTHRA & CO.,
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E**

A. Verma

**(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 21061326AAAAHF5257
KOLKATA, THE 2ND DAY OF AUGUST, 2021**



OSCAR ENCLAVE PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH 2021

PARTICULARS	NOTE	31.03.2021	31.03.2020
		(AMOUNT IN ₹)	(AMOUNT IN ₹)
<u>EQUITY AND LIABILITIES:</u>			
Shareholders' Funds			
Share Capital.	2	2,00,00,000.00	2,00,00,000.00
Reserve and Surplus.	3	14,63,96,269.83	12,56,56,051.95
	(A)	16,63,96,269.83	14,56,56,051.95
Non Current Liabilities			
Long Term Borrowings	4	-	1,32,69,919.77
Other Long Term Liabilities	5	1,14,60,000.00	1,14,60,000.00
	(B)	1,14,60,000.00	2,47,29,919.77
Current Liabilities			
Other Current Liabilities	6	9,80,755.00	29,56,815.23
Short Term Provisions	7	52,14,416.00	52,07,496.00
	(C)	61,95,171.00	81,64,311.23
TOTAL :	(A+B+C)	18,40,51,440.83	17,85,50,282.95

ASSETS:

Non-Current Assets

Property, Plant and Equipment	8	11,94,98,005.02	12,17,94,764.02
Non Current Investments	9	3,60,56,508.96	4,39,14,625.59
Long Term Loans and Advances	10	1,37,908.47	1,37,908.47
	(A)	15,56,92,422.45	16,58,47,298.08

Current Assets

Trade Receivables	11	41,07,882.00	-
Cash and Cash Equivalents	12	1,69,19,687.10	38,80,710.78
Short Term Loans and Advances	13	73,31,449.28	88,22,274.09
	(B)	2,83,59,018.38	1,27,02,984.87
TOTAL :	(A+B)	18,40,51,440.83	17,85,50,282.95

Significant Accounting Policies 1
Accompanying Notes form integral part of the financial statements.

In terms of our report of even date

FOR K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E

Arune

(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 21061326AAAAHF5257
KOLKATA THE 2ND DAY OF AUGUST, 2021

OSCAR ENCLAVE PRIVATE LIMITED

S. K. G.

Director

OSCAR ENCLAVE PRIVATE LIMITED

Karande

Director



OSCAR ENCLAVE PRIVATE LIMITED

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

PARTICULARS	NOTE	31.03.2021	31.03.2020
		(AMOUNT IN ₹)	(AMOUNT IN ₹)
INCOME:			
Revenue from Operations	14	2,94,00,339.00	3,01,59,000.00
Other Income	15	61,48,503.24	10,60,081.99
Total Revenue		3,55,48,842.24	3,12,19,081.99
EXPENSES:			
Finance Costs	16	14,36,616.07	74,067.00
Depreciation		22,96,759.00	19,02,905.00
Other Expenses	17	15,36,509.29	14,43,900.03
Total Expenses		52,69,884.36	34,20,872.03
Profit Before Tax		3,02,78,957.88	2,77,98,209.96
Tax Expense:			
Current Tax		52,14,416.00	52,07,496.00
Tax Relating to Earlier Years		-	13,950.89
Profit after Tax		2,50,64,541.88	2,25,76,763.07

Earnings per Equity Share: 18
 - Basic and Diluted 125.32 112.88

Significant Accounting Policies 1
 Accompanying Notes form integral part of the financial statements.

In terms of our report of even date

FOR K. S. BOTHRA & CO.
 CHARTERED ACCOUNTANTS
 FIRM REGISTRATION NO. 304084E

OSCAR ENCLAVE PRIVATE LIMITED



Director



(A. VERMA)
 PARTNER
 MEMBERSHIP NO. 061326
 ICAI UDIN: 21061326AAAAHF5257
KOLKATA THE 2ND DAY OF AUGUST, 2021

OSCAR ENCLAVE PRIVATE LIMITED

WV



Director



OSCAR ENCLAVE PRIVATE LIMITED
CASH FLOW STATEMENT AS AT 31ST MARCH 2021

	31.03.2021	31.03.2020
	(AMOUNT IN ₹)	(AMOUNT IN ₹)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit before taxation	3,02,78,957.88	2,77,98,209.96
Adjustment for :		
Depreciation	22,96,759.00	19,02,905.00
Dividend Received on Mutual Funds	-	(3,45,085.90)
Profit on Redemption of Mutual Funds	(58,34,542.87)	(4,20,022.00)
Interest on Income Tax Refund	(4,871.00)	(2,86,425.00)
Finance Cost	14,36,616.07	74,067.00
Operating Profit before change in Working Capital.	2,81,72,919.08	2,87,23,649.06
Effect of Change in Working Capital:		
(Increase)/Decrease in Loans and Advances	26,75,771.86	(27,33,416.15)
(Increase)/Decrease in Trade Receivables	(41,07,882.00)	26,99,714.00
Increase/(Decrease) in Current Liabilities	(19,76,060.23)	4,09,851.00
Cash Flow from operating activities before Tax .	2,47,64,748.71	2,90,99,797.91
Less: Tax Expenses:		
Income Tax Paid (Net)	63,87,572.05	26,41,816.91
Cash Flow from Operating Activities after Tax .	(A) 1,83,77,176.66	2,64,57,981.00
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Property, Plant and Equipment	-	(2,48,81,318.00)
Dividend Received on Mutual Funds	-	3,45,085.90
Redemption of Mutual Funds	9,14,18,513.92	4,20,022.00
Investment in Mutual Funds	(7,77,25,854.42)	(1,20,15,106.90)
(Increase) / Decrease in Bank Deposits (Maturity > 3 months)	(1,25,24,692.00)	-
Cash Flow from Investing Activities.	(B) 11,67,967.50	(3,61,31,317.00)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Dividend Paid	(43,24,324.00)	(40,00,000.00)
Dividend Distribution Tax	-	(8,22,212.00)
Increase/(Decrease) in Secured Loans	(1,32,69,919.77)	1,53,45,000.00
Finance Cost	(14,36,616.07)	(74,067.00)
Cash Flow from Financing Activities	(C) (1,90,30,859.84)	1,04,48,721.00
Net Cash Flow from Operating, Investing and Financing Activities.	(A+B+C) 5,14,284.32	7,75,385.00
Cash and Cash Equivalents at the beginning of the year	38,80,710.78	31,05,325.78
Cash and Cash Equivalents at the end of the year	43,94,995.10	38,80,710.78

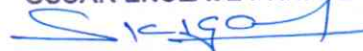
Note:

1. The above Cash Flow Statement has been prepared under Indirect Method as set out in Accounting Standard (AS)-3 Cash Flow Statement as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014

2. Figures in bracket indicates Cash Outflow.

In terms of our report of even date.

OSCAR ENCLAVE PRIVATE LIMITED



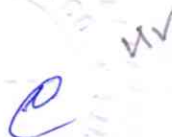
Director

FOR K. S. BOTHRA & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E

OSCAR ENCLAVE PRIVATE LIMITED



(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 21061326AAAHF5257
KOLKATA THE 2ND DAY OF AUGUST, 2021




Director

OSCAR ENCLAVE PRIVATE LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021.

1. SIGNIFICANT ACCOUNTING POLICIES:

- A. Basis of Preparation:** These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on an accrual basis. The accounting policies applied by the Company are consistent with those used in the previous year.

- B. Use of estimates:** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of financial statements and the results of operations during the reporting year end. Although these estimates are based upon the management's best knowledge of current events and actions, actual results could differ from these estimates.
- C. Revenue recognition:** Revenue is recognized on accrual basis only when it can be reliably measured and it is reasonable to expect ultimate collection. The items of income and expenditure are recognised on accrual basis. Dividend income is recognised when the right to receive payment is established by the Balance Sheet date
- D. Property, Plant and Equipments:** Property, Plant and Equipment are stated at cost less accumulated depreciation and impairment, if any. Cost comprises the purchase price inclusive of duties (net of cenvat credit), taxes, incidental expenses and erection/commissioning expenses etc. upto the date the asset is ready for its intended use.
- E. Depreciation:** Depreciation is provided on the Property, Plant and Equipments on Straight Line Method over the useful life of assets as prescribed in Part C of Schedule II of the Companies Act, 2013. Depreciation on assets purchased/sold during the year is charged on pro-rata basis.
- F. Investments:** Long Term Investments are stated at cost. Provision for diminution in value is made if the decline in value is other than temporary in the opinion of the management.
- G. Inventories:** Inventories are valued at cost or net realisable value, whichever is lower.
- H. Impairment of Assets:** Impairment loss is recognised wherever the carrying amount of an asset is in excess of its recoverable amount and the same is recognised as an expense in the statement of Profit and Loss and carrying amount of the asset is reduced to its recoverable amount.
- I. Provision, Contingent Liability and Contingent Assets:** Provisions are recognised where reliable estimate can be made for probable outflow of resources to settle the present obligation as a result of past event and the same is reviewed at each Balance Sheet date. Contingent Liabilities are generally not provided for in the accounts and are shown separately in Notes on Accounts. Contingent Assets are neither recognised or nor disclosed in financial statements.
- J. Dividend:** The final dividend on shares is recorded as a liability on the date of approval by the shareholders and interim dividend are recorded as a liability on the date of declaration by the Company's Board of Directors.
- K. Taxation:** Current tax is determined as the amount of tax payable in respect of taxable income for the year in accordance with the provisions of the Income-tax Act, 1961.

Deferred tax is provided and recognised on timing difference between taxable income and accounting income subject to prudential consideration.

Deferred tax assets on unabsorbed depreciation and carry forward of losses are not recognised unless there is virtual certainty about availability of future taxable income to realise such assets.

OSCAR ENCLAVE PRIVATE LIMITED

OSCAR ENCLAVE PRIVATE LIMITED

Director

Director

- L. **Earnings per Share:** Basic Earnings per Share is calculated by dividing the net profit or loss after tax of the year by the total number of equity shares outstanding at the end of the year.
- M. **Operating Cycle:** Based on the nature of Products/activities of the company, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.
- N. **Cash and Cash Equivalents:** Cash and cash equivalents in the cash flow statement comprise of cash at bank and in hand and short-term investments with an original maturity of three months or less.

OSCAR ENCLAVE PRIVATE LIMITED



Director

OSCAR ENCLAVE PRIVATE LIMITED

WV


Director



OSCAR ENCLAVE PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTD...)

	31.03.2021 (AMOUNT IN ₹)	31.03.2020 (AMOUNT IN ₹)
2 SHARE CAPITAL :		
Authorised :		
200000 Equity Shares of ₹ 100/- each.	2,00,00,000.00	2,00,00,000.00
Issued, Subscribed and Paid up :		
200000 Equity Shares of ₹ 100/- each. (Out of the above issued, subscribed and paid up equity shares, 20000 equity shares have been issued as Sweat Equity for contribution to Growth and Value Addition)	2,00,00,000.00	2,00,00,000.00
	2,00,00,000.00	2,00,00,000.00

2.1 Reconciliation of No. of Outstanding Shares at the beginning and at the end of the year

There has been no change / movement in number of shares outstanding at the beginning and at the end of the reporting year.

2.2 Terms / rights attached to Equity Shares:

The Company has only one class of share capital, i.e. equity shares having face value of ₹ 100/- per share. Each holder of equity share is entitled to one vote per share.

2.3 Shareholders holding more than 5% of the Shares of the Company

Sl. No.	Shareholders Name	31.03.2021		31.03.2020	
		% of holding	No. of Shares held	% of holding	No. of Shares held
1	Kishan Kumar Kejriwal	21.25%	42500	21.25%	42500
2	Ritu Mittal	10.00%	20000	10.00%	20000
3	Dneema Overseas Pvt Ltd	12.50%	25000	12.50%	25000
4	Suraksha Diagnostic & Eye Centre Pvt Ltd	10.00%	20000	10.00%	20000
5	Satish Verma	15.63%	31250	15.63%	31250
6	Karan Kanika Verma	9.37%	18750	9.37%	18750
7	Arpita Verma	6.25%	12500	6.25%	12500

3 RESERVE AND SURPLUS :

Balance in Statement of Profit and Loss :

Surplus as per Last Balance Sheet	12,56,56,051.95	10,79,01,500.88
Less: Dividend	43,24,324.00	40,00,000.00
Dividend Distribution Tax	-	8,22,212.00
	12,13,31,727.95	10,30,79,288.88
Add: Profit for the year	2,50,64,541.88	2,25,76,763.07
	14,63,96,269.83	12,56,56,051.95

4 LONG TERM BORROWINGS:

Secured Loan :

Term Loan from HDFC Bank Ltd (Kalikapur) (Secured against hypothecation of Property at Kalikapur by creation of Eq. Mortgage over the Property financed by the Bank) (Repayable in 72 installments from the date it became due for payment.)	-	1,53,45,000.00
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Less: Current Maturities of Long Term Debts	-	20,75,080.23
	-	1,32,69,919.77


5 OTHER LONG TERM LIABILITIES:

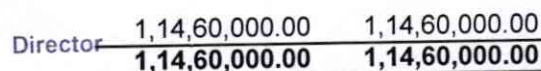
Security Deposit	1,14,60,000.00	1,14,60,000.00
	1,14,60,000.00	1,14,60,000.00

OSCAR ENCLAVE PRIVATE LIMITED



OSCAR ENCLAVE PRIVATE LIMITED


Director

Director 

OSCAR ENCLAVE PRIVATE LIMITED

Notes to the Financial Statements (Contd....)

**NOTE NO.: 8
PROPERTY, PLANT AND EQUIPMENT :
Tangible Assets**

Particulars	GROSS BLOCK		DEPRECIATION			NET BLOCK		
	As at 01.04.2020 ₹	Addition During the Year ₹	As at 31.03.2021 ₹	Up to 31.03.2020 ₹	For the Year ₹	Total Up to 31.03.2021 ₹	As at 31.03.2021 ₹	As at 31.03.2020 ₹
Ownership Office Space at:								
Anima Apartments 83/10 Jessore Road (S) Ground & 1st Floor, Dakbanglow More, Barasat, Kolkata 700 124	1,39,65,526.00	-	1,39,65,526.00	26,50,391.00	220417.00	28,70,808.00	1,10,94,718.00	1,13,15,135.00
Kalikapur Property 90 Kalitala Road, Kalikapur, Kasba Kolkata 700 078	2,48,81,318.00	-	2,48,81,318.00	-	3,93,854.00	3,93,854.00	2,44,87,464.00	2,48,81,318.00
Southern Enclave 1582 Rajdanga Main Road, Room No.001, Ground Floor, Kasba, Kolkata-700 107	1,75,41,209.00	-	1,75,41,209.00	35,66,477.00	276722.00	38,43,199.00	1,36,98,010.00	1,39,74,732.00
Kestopur Property BB-99 Prafulla Kanan VIP Park Ground Floor, Kolkata 700101	2,08,52,019.09	-	2,08,52,019.09	43,52,549.00	328889.00	46,81,438.00	1,61,70,581.09	1,64,99,470.09
Usha Plaza 98.B.T.Road Kaibartya Para Ground & 1st Floor, Khardah, Kolkata 700117	1,65,59,478.00	-	1,65,59,478.00	26,49,518.00	261640.00	29,11,158.00	1,36,48,320.00	1,39,09,960.00
Mall Road Property 1, Mall Road Kolkata-700080	2,22,41,574.00	-	2,22,41,574.00	22,64,814.00	352079.00	26,16,893.00	1,96,24,681.00	1,99,76,760.00
Salt Lake Property DD-18/1, Sector-1 Salt Lake City Kolkata- 700064	2,43,29,770.93	-	2,43,29,770.93	35,96,158.00	384548.00	39,80,706.00	2,03,49,064.93	2,07,33,612.93
Lift	10,30,000.00	-	10,30,000.00	5,26,224.00	78610.00	6,04,834.00	4,25,166.00	5,03,776.00
TOTAL :	14,14,00,895.02	-	14,14,00,895.02	1,96,06,131.00	22,96,759.00	2,19,02,890.00	11,94,98,005.02	12,17,94,764.02
Previous year's figures.	11,65,19,577.02	2,48,81,318.00	14,14,00,895.02	1,77,03,226.00	19,02,905.00	1,96,06,131.00	12,17,94,764.02	

OSCAR ENCLAVE PRIVATE LIMITED



Director

OSCAR ENCLAVE PRIVATE LIMITED



Director

OSCAR ENCLAVE PRIVATE LIMITED
Notes to the Financial Statements (Contd...)


	31.03.2021 (AMOUNT IN ₹)	31.03.2020 (AMOUNT IN ₹)
6 OTHER CURRENT LIABILITIES :		
Current Maturities of Long Term Debts (Term Loan from HDFC Bank Ltd (Kalikapur))	-	20,75,080.23
<u>Other Liabilities:</u>		
Statutory Dues Payable	5,45,562.00	6,14,243.00
Others Payables	2,35,193.00	67,492.00
Dividend Payable	2,00,000.00	2,00,000.00
	9,80,755.00	29,56,815.23
7 SHORT TERM PROVISIONS:		
For Income Tax	52,14,416.00	52,07,496.00
	52,14,416.00	52,07,496.00
9 NON CURRENT INVESTMENT:		
<u>In Shares of a Co-Operative Society:</u>		
South End Conclave Owners Service Co-Operative Society Limited	100.00	100.00
(A)	100.00	100.00
<u>In Mutual Funds:</u>		
2,796.8400 (P.Y. Nil) units of SBI Liquid Growth	88,77,766.02	
2,591.6130 (P.Y. Nil) units of L & T Liquid Growth	72,07,231.35	
4,596.2030 (P.Y. Nil) units of Axis Mid Cap Fund	2,50,000.00	-
10,603.1140 (P.Y. Nil) units of IIFL Mutual Fund	2,50,000.00	-
1,447.3570 (P.Y. Nil) units of L & T Midcap Growth	2,50,000.00	-
1,173.5880 (P.Y. Nil) units of UTI Flexi Cap Reg-Growth	2,50,000.00	-
27,489.7650 (P.Y. Nil) units of Aditya Birla SL Liquid Growth	89,71,411.59	
Nil (P.Y. 65869.839) units of Aditya Birla SL Equity Fund - Dividend Plan	-	65,00,258.25
Nil (P.Y. 2179.079) units of Aditya Birla SL Equity Fund - Growth Plan	-	15,00,000.00
2504.451 (P.Y. 2696.713) units of HDFC Liquid Fund - Growth Plan	1,00,00,000.00	99,20,021.00
Nil (P.Y. 129325.477) units of Invesco India Contra Fund-Div. Plan	-	30,21,901.27
Nil (P.Y. 266851.679) units of L&T India Value Fund - Div. Plan	-	65,70,125.70
Nil (P.Y. 42037.788) units of L&T India Value Fund - Growth Plan	-	15,00,000.00
Nil (P.Y. 273664.265) units of Motilal Oswal Most Focused Multicap 35 Fund - Dividend Plan	-	63,89,312.93
Nil (P.Y. 49500.049) units of Motilal Oswal Most Focused Multicap 35 Fund - Growth Plan	-	12,50,000.00
Nil (P.Y. 203684.300) units of SBI Magnum Midcap Fund - Dividend Plan	-	60,12,906.44
Nil (P.Y. 16255.017) units of SBI Magnum Midcap Fund - Growth Plan	-	12,50,000.00
(B)	3,60,56,408.96	4,39,14,525.59
(A+B)	3,60,56,508.96	4,39,14,625.59
Net Annual Value of Mutual Funds	2,62,91,049.21	3,49,93,905.21
10 LONG TERM LOANS AND ADVANCES :		
<u>(Unsecured, considered good)</u>		
Security Deposits	1,37,908.47	1,37,908.47
	1,37,908.47	1,37,908.47
11 TRADE RECEIVABLES:		
<u>(Unsecured, considered good)</u>		
Trade Receivables not exceeding six months.	41,07,882.00	-
	41,07,882.00	-

OSCAR ENCLAVE PRIVATE LIMITED



Director

OSCAR ENCLAVE PRIVATE LIMITED

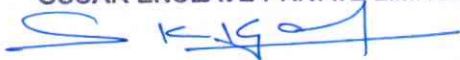


Director

OSCAR ENCLAVE PRIVATE LIMITED
Notes to the Financial Statements (Contd...)

	31.03.2021	31.03.2020
	(AMOUNT IN ₹)	(AMOUNT IN ₹)
12 CASH AND CASH EQUIVALENTS :		
Balances with Scheduled Banks :		
In Current Accounts.	43,90,492.60	38,75,808.28
Cash on hand	4,502.50	4,902.50
	(A) 43,94,995.10	38,80,710.78
Bank Deposit :-		
Fixed Deposit Account (Maturity > 3 months)	1,25,00,000.00	-
Accrued Interest On Fixed Deposit	24,692.00	-
	(B) 1,25,24,692.00	-
	(A+B) 1,69,19,687.10	38,80,710.78
13 SHORT TERM LOANS AND ADVANCES :		
(Unsecured, considered good)		
Advances :(Recoverable in cash or in kind or for value to be received pending adjustments.)	1,93,756.32	28,69,528.18
Income Tax Payments	67,28,421.96	56,16,766.91
Income Tax Refundable	4,09,271.00	3,35,979.00
	73,31,449.28	88,22,274.09
14 REVENUE FROM OPERATIONS:		
Rent Received	2,94,00,339.00	3,01,59,000.00
	2,94,00,339.00	3,01,59,000.00
15 OTHER INCOME:		
Dividend Received on Mutual Funds	-	3,45,085.90
Profit on Redemption of Mutual Funds (net)	58,34,542.87	4,20,022.00
Interest on Fixed Deposit	3,00,102.00	-
Interest on WBSEDCL Deposit	8,987.37	8,549.09
Interest on Income Tax Refund	4,871.00	2,86,425.00
	61,48,503.24	10,60,081.99
16 FINANCE COST:		
Interest on Secured Loan	12,44,143.77	-
Loan Foreclosure Charges	1,92,472.30	-
Loan Processing Fees	-	74,067.00
	14,36,616.07	74,067.00
17 OTHER EXPENSES		
Guest House Rent	6,00,000.00	6,00,000.00
Corporation Tax	2,85,223.00	1,89,937.00
Maintenance Charges	2,77,807.00	2,69,840.00
Electric Expenses	2,28,621.18	2,57,606.03
Insurance Charges.	73,678.00	55,787.00
Auditors' Remuneration :		
For Audit.	14,000.00	14,000.00
For Advice on Company Law Matters.	13,000.00	17,750.00
For Advice on Taxation and Other Matters.	16,770.00	26,660.00
Filing Fees.	3,000.00	3,600.00
Rates and Taxes	2,500.00	2,500.00
Professional charges.	2,000.00	2,360.00
General Expenses	19,910.11	1,730.00
Printing and Stationery	-	2,130.00
	15,36,509.29	14,43,900.03

OSCAR ENCLAVE PRIVATE LIMITED



Director

OSCAR ENCLAVE PRIVATE LIMITED



Director

OSCAR ENCLAVE PRIVATE LIMITED
Notes to the Financial Statements (Contd...)

	31.03.2021	31.03.2020
	(AMOUNT IN ₹)	(AMOUNT IN ₹)
18 EARNING PER SHARE		
Net Profit as per Profit & Loss Account	2,50,64,541.88	2,25,76,763.07
No. of Shares	2,00,000.00	2,00,000.00
Earning Per Share - Basic & Diluted	125.32	112.88

OSCAR ENCLAVE PRIVATE LIMITED



Director

OSCAR ENCLAVE PRIVATE LIMITED

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Director



OSCAR ENCLAVE PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd...)

		<u>31.03.2021</u> Amount in ₹	<u>31.03.2020</u> Amount in ₹
19.	Expenditure in foreign currency	NIL	NIL
20.	Earning in foreign currency	NIL	NIL
21.	Contingent Liability	NIL	NIL
22.	The following Bank Balances are unreconciled and unconfirmed as on 31 st March, 2021:		

(Amount in ₹)

Sl. No.	Name of the Bank	Branch	Account Number	Balance as on 31.03.2021
1	State Bank of India	Narkeldanga, Kolkata	30382324981	54,682.50

23. **Related Party Disclosure:**

Enterprises where key management personnel or their relatives have significant influence and other parties which are related with the key management personnel: (Where transactions have taken place)

Sl. No.	Name of Related Parties	Relationship
1	Mr. Kishan Kumar Kejriwal	Director of the Company
2	Dr. Somnath Chatterjee	Director of the Company
3	Mrs. Ritu Mittal	Director of the Company
4	Mr. Santosh Kumar Kejriwal	Director of the Company
5	Suraksha Diagnostic Private Limited	Company under the same management.
6	Suresh Enterprises	Directors are interested as partners in the Firm

Related party relationship in terms of Accounting Standard (AS)-18 Related Party Disclosure, as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014, have been certified by the management and relied upon by the Auditors.

The following related party transactions were carried out during the year in the ordinary course of business:

(Amount in ₹)

Nature of Transaction	Paid To / Received From	31.03.2021	31.03.2020
Rent Received	Suraksha Diagnostic Private Limited	28552879/-	30159000/-
Guest House Rent Paid	Suresh Enterprises	600000/-	600000/-

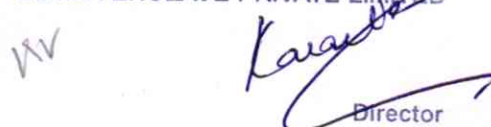
24. The management of the company is of the opinion that there is no deferred tax asset or liability as at the end of the year as per Accounting Standard – 22, as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
25. The Management is of the opinion that, all assets other than Property, Plant and Equipment and Non-Current Investments have a value in realization in the ordinary course of business at least equal to the amounts at which they are stated in the Balance Sheet. Hence, none of the assets of the company has been considered as impaired during the year as per Accounting Standard (AS)-28 'Impairment of Assets' as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
26. Based on information available with the Company, there are no dues to "Micro and Small Enterprises" as defined under the Micro, Small and Medium Enterprises Development Act, 2006". There is also no interest paid or payable to Micro and Small Enterprises.

OSCAR ENCLAVE PRIVATE LIMITED



Director

OSCAR ENCLAVE PRIVATE LIMITED



Director

27. Previous year's figures have been regrouped / rearranged in order to make them comparable with those of the current year figures.

For K. S. BOTHRA & CO.,
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 304084E

Prerna

(A. VERMA)
PARTNER
MEMBERSHIP NO. 061326
ICAI UDIN: 21061326AAAAHF5257
KOLKATA, THE 2ND DAY OF AUGUST, 2021

OSCAR ENCLAVE PRIVATE LIMITED
S K G

Director

OSCAR ENCLAVE PRIVATE LIMITED
WV

Karande
Director

