

SOHAM WORLD A REAL GROWTH LIMITED

(CIN-U85190GJ2009PLC057484)

Balance Sheet as on 31st March, 2019

Particulars	Note No.	As at	As at
		31-Mar-19	31-Mar-18
I EQUITY AND LIABILITIES			
1. Shareholder's Funds			
(a) Share Capital	1	22,87,000	22,87,000
(b) Reserve & Surplus	2	49,976	48,426
2. Share Application money pending for Allotment		-	-
3. Non Current Liabilities			
(a) Long-term Borrowings		-	-
(b) Deffered Tax Liabilities (Net)	3	626	734
(c) Other Long Term Borrowings		-	-
(d) Long Term Provisions		-	-
4. Current Liabilities			
(a) Short Term Borrowings	4	40,770	40,770
(b) Trade Payables	5	1,00,000	1,00,000
(c) Other Current Liabilities	6	1,13,796	1,02,296
(d) Short Term Provisions	7	370	1,610
Total		25,92,538	25,80,836
II ASSETS			
1. Non Current Assets			
(a) Fixed Assets	8	3,860	3,860
(i) Tangible Assets			
(ii) Intangible Assets			
(iii) Capital Work in Progress			
(b) Non Current Investments		-	-
(c) Deffered Tax Assets (Net)		-	-
(d) Long Term Loans & Advances	9	17,27,390	17,29,000
(e) Other Non Current Assets		-	-
2. Current Assets			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade Receivables		-	-
(d) Cash & Cash Equivalents	10	8,61,288	8,47,976
(e) Short Term Loans & Advances		-	-
(f) Other Current Assets		-	-
Total		25,92,538	25,80,836

Report as on even Date

For Kishor Goyal & Co.

(Chartered Accountants)

Sd/-

CA Kishor Goyal

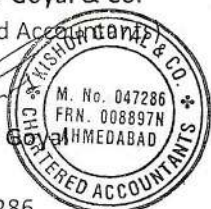
Partner

M.N. 047286

FRN 008897N

Date - 17/09/2019

Place - Ahmedabad



For Soham World A Real Growth Limited

[Signature]

Sd/-

(Director)

[Signature]

Sd/-

(Director)

SOHAM WORLD A REAL GROWTH LIMITED

(CIN-U85190GJ2009PLC057484)

Statement of Profit and Loss for the year ended on 31st March, 2019

Particulars		Note No.	Year Ended 31-Mar-19	Year Ended 31-Mar-18
I.	Revenue from Operations(Gross)		-	-
II.	Other Incomes	10	20,000	1,09,000
III.	Total Revenue (I + II)		20,000	1,09,000
IV.	Expenses:			
	Employee Benefit Expenses	11	-	5,143
	Depreciation and Amortization Expense	12	18,188	1,02,235
	Other Expenses			
	Total Expenses		18,188	1,07,378
V.	Profit before Exceptional and Extraordinary Items and Tax (III - IV)		1,812	1,622
VI.	Exceptional Items		-	-
VII.	Profit before Extraordinary Items and Tax (V - VI)		1,812	1,622
VIII.	Extra Ordinary Items		-	-
IX.	Profit before Tax (VII - VIII)		1,812	1,622
X.	Tax Expense:		(262)	(419)
	(1) Current tax		(370)	(1,610)
	(2) Deferred Tax		108	1,191
XI.	Profit/ (Loss) for the period from Continuing Operations (IX - X)		1,550	1,203
XII.	Profit/Loss from Discontinuing Operations		-	-
XIII.	Tax Expense of Discontinuing Operations		-	-
XIV.	Profit/ (Loss) from Discontinuing Operations (after Tax) (XII - XIII)		-	-
XV.	Profit/ (Loss) for the Period (XI + XIV)		1,550	1,203
XVI.	Earnings Per Equity Share			
	(1) Basic		0.01	0.01
	(2) Diluted		0.01	0.01
See accompanying notes to the financial statements				

For Kishor Goyal & Co.

(Chartered Accountants)

Sd/-

CA Kishor Goyal

Partner

M.N. 047286

FRN 008897N

Date - 17/09/2019

Place - Ahmedabad



For Soham World A Real Growth Limited

[Signature]
Sd/-
(Director)

[Signature]
Sd/-
(Director)

SOHAM WORLD A REAL GROWTH LIMITED

(CIN-U85190GJ2009PLC057484)

(Notes Forming Part of Balance Sheet as at 31st March, 2019

and

Statement of Profit and Loss for the year ended on 31st March, 2019)

Note no: 0

Significant Accounting Policies

1. **Basis of Accounting**

The 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 are prepared on accrual basis under the historical cost convention. The financial statements are presented in Indian Rupees.

2. **Fixed Assets**

Fixed Assets (Except land, which is stated at cost,) are stated at cost less accumulated depreciation. The cost is inclusive of direct attributable incidental expenses, expenses during construction period allocated to the respective Fixed Assets on the completion of project, interest on the borrowing for the acquisition of the Fixed Assets upto the date of assets put to use and after adjusting the available GST/ Cenvat / VAT Input Credit. Depreciation on fixed assets for the current year is provided on the basis of remaining use full life of the asset in accordance with the statutory provisions of The Companies Act 2013.

3. **Depreciation**

(a) Depreciation is charged in the accounts on Fixed Assets on Written Down Value Method. Depreciation is provided on useful life of the assets as prescribed in schedule II of the Companies Act, 2013 except as stated at (b) below.

(b) Asset costing Rs.5000/- or less has been fully depreciated in the year in which the asset is put to use irrespective of useful life of the assets as prescribed in schedule II of the Companies Act, 2013.

4. **Investment**

Investments if any, are valued at cost and include the expenses incurred on specific used for investments.

5. **Inventories**

At Cost or net market realizable Whichever is lower, if any.

6. **Revenue Recognition**

In appropriate circumstances, revenue (Income) is recognized when no significant uncertainty as to Determination or realization exists. It is policy to the company to provide income on accrual basis. Sales are excluding GST/ Sales Tax/ VAT & other recoveries like Transport, Octroi etc. Sales are accounted for on removal of the goods from the factory premises. Discount is netted off from sales.



7. **Retirement Benefits**

Gratuity payable on termination of services by employees is accounted for in the year of retirement. No provision for gratuity payable has been made in the books of account and the company has not ascertained the same.

8. **Taxes on Income**

Current tax is determined as the amount of tax payable in respect of taxable income for the period.

Deferred tax is recognized, subject to the consideration of prudence for deferred tax assets, on timing difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent years.

9. **Contingent Liability**

These, if any are disclosed in the notes of accounts. Provision is made in the accounts in respect of those contingencies that are likely to materialize into liabilities after the year-end, till the finalization of accounts and which have a materials effect on the Position State in the Balance Sheet.

10. **Other Disclosure and Qualification**

1. The Balances of unsecured loans, creditors, debtors, load and advances are subjected to confirmation from the respective parties, if any.

2. Foreign exchange inflow at F.O.B. Value Rs. NIL

3. None of the suppliers of the goods and services has confirmed their status as Micro and Small Enterprise under Micro, Small and Medium Enterprise Development (MSMED) Act, 2006. Hence company has no detail to disclose under section 22 of the MSMED Act / sub-para FA inserted in the para 6 under the heading "Notes: General Instructions for preparation of Balance Sheet".

4. The company is a Small & Medium sized company (SMC) as defined in the general instructions in respect of the Accounting Standards notified under the Companies Act, 2013. Accordingly, the company has complied with the Accounting Standards as applicable to a Small & Medium sized company.

For Kishor Goyal & Co.

(Chartered Accountants)

Sd/-

CA Kishor Goyal

Partner

M.N. 047286

FRN 008897N

Date - 16/09/2019

Place - Ahmedabad



For Soham World A Real Growth Limited

Sd/-

(Director)

Sd/-

(Director)

SOHAM WORLD A REAL GROWTH LIMITED

(CIN-U85190GJ2009PLC057484)

(Notes Forming Part of Balance Sheet as at 31st March, 2019

and

Statement of Profit and Loss for the year ended on 31st March, 2019)

1. (1) Share Capital

Particulars	As at	As at
	31-Mar-19	31-Mar-18
Authorised Share Capital		
5,00,000 Equity Shares of Rs.10/- each	50,00,000	50,00,000
Issued Share Capital		
2,28,700 Equity Shares of Rs.10/- each	22,87,000	22,87,000
Subscribed & Fully Paid Share Capital		
2,28,700 Equity Shares of Rs.10/- each	22,87,000	22,87,000
Total	22,87,000	22,87,000

1 (2) Reconciliation share Capital

Particulars	As at	As at
	31-Mar-19	31-Mar-18
Equity Shares (Face Value Rs.10/- each)		
Shares Outstanding at the Beginning of the Year	22,87,000	22,87,000
(+)Shares Issued During the Year		
(-)Shares Bought Back During the Year	-	-
Shares Outstanding At the End of The Year	22,87,000	22,87,000

1 (2) Share Holding More than 5 % of Share

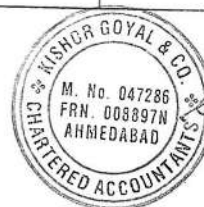
Particulars	% of Holding as at	% of Holding as at
	31-Mar-19	31-Mar-18
- Sumer B. Jain	70.27%	70.27%
-Sharmila S. Jain	6.55%	6.55%
- Popatlal Maganlal Desai	21.86%	21.86%

2. Reserve & Surplus

Particulars	As at	As at
	31-Mar-19	31-Mar-18
- Opening Balance	48,426	47,223
(+) Net Profit (Loss) for the Current Year	1,550	1,203
Closing Balance	49,976	48,426

3. Deferred Tax Liabilities (Net)

Particulars	As at	As at
	31-Mar-19	31-Mar-18
Deferred Tax Liability	626	734
Total	626	734



SOHAM WORLD A REAL GROWTH LIMITED**(CIN-U85190GJ2009PLC057484)**

(Notes Forming Part of Balance Sheet as at 31st March, 2019

and

Statement of Profit and Loss for the year ended on 31st March, 2019)

4. Short Term Borrowings

Particulars	As at	As at
	31-Mar-19	31-Mar-18
Unsecured	40,770	40,770
Total	40,770	40,770

5. Trade Payables

Particulars	As at	As at
	31-Mar-19	31-Mar-18
Others	1,00,000	1,00,000
Total	1,00,000	1,00,000

6. Other Current Liabilities

Particulars	As at	As at
	31-Mar-19	31-Mar-18
Other Payable	1,13,796	1,02,296
Total	1,13,796	1,02,296

8. Short Term Provisions

Particulars	As at	As at
	31-Mar-19	31-Mar-18
Others	370	1,610
Total	370	1,610

9. Long - Term Loans & Advances

Particulars	As at	As at
	31-Mar-19	31-Mar-18
Security Deposits		
Other Loans & Advances		
-Secured , Considered Good		
-Unsecured , Considered Good	17,27,390	17,29,000
Total	17,27,390	17,29,000

10. Cash & Cash equivalents

Particulars	As at	As at
	31-Mar-19	31-Mar-18
Balances with Banks		
Axis Bank	12,597	13,305
Cash in Hand	8,48,691	8,34,671
Total	8,61,288	8,47,976



SOHAM WORLD A REAL GROWTH LIMITED

(CIN-U85190GJ2009PLC057484)

(Notes Forming Part of Balance Sheet as at 31st March, 2019

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Statement of Profit and Loss for the year ended on 31st March, 2019)

11. Other Income

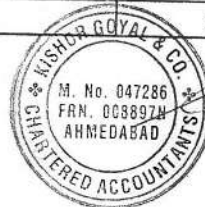
Particulars	Year Ended	Year Ended
	31-Mar-19	31-Mar-18
- Other Non Operating Income	20,000	1,09,000
Total	20,000	1,09,000

12. Depreciation & Amortisation Expenses

Particulars	Year Ended	Year Ended
	31-Mar-19	31-Mar-18
- Depreciation as per Note on Fixed Assets	-	5,143
Total	-	5,143

13. Other Expenses

Particulars	Year Ended	Year Ended
	31-Mar-19	31-Mar-18
- Payment to Auditors	11,500	11,500
- Bank charges	708	3,315
- Office Expenses	5,980	7,420
- Consultancy Charges	-	80,000
Total	18,188	1,02,235



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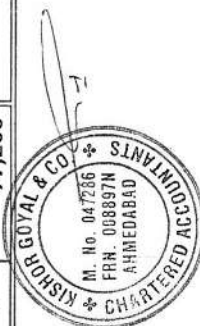
(Notes Forming Part of Balance Sheet as at 31st March, 2019

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Statement of Profit and Loss for the year ended on 31st March, 2019)

7. Fixed Assets

Particulars	Gross Carrying Amount			Depreciation & Amortisation			Net Carrying Value	
	As at April 1, 2018	Additions	Disposals/ Adjustments	As at March 31, 2019	Rate	Upto March 31, 2018	Current Year	Total
Tangible Assets								
- Computer	70,400	-	-	70,400	40.00%	66,880	-	66,880
- Mobile Phone	6,800	-	-	6,800	13.91%	6,460	-	6,460
Total	77,200	-	-	77,200		73,340	-	73,340
							As At April 1, 2018	As At March 31, 2019
							3,520	3,520
							340	340
							3,860	3,860



SOHAM WORLD A REAL GROWTH LIMITED
(CIN-U85190GJ2009PLC057484)

Cash Flow Statement for the year ended 31st March, 2019		
Particulars	31-Mar-19	31-Mar-18
Cash Flow from Operating Activities		
Net Profit	1550	1,203
Depreciation	0	5,143
Decrease (Increase) in Deferred Tax	(108.00)	(1,191)
Decrease (Increase) in Inventories	0	0
Decrease (Increase) in Trade Receivables	0	0
Decrease (Increase) in Other Current Assets	0	0
Increase (Decrease) in Trade Payables	0	0
Increase (Decrease) in Other Current Liabilities	11500	11,500
Increase (Decrease) in Short Term Provisions	-1240	(1,300)
Total Cash Flow from Operating Activities	11702	15,355
Cash Flow From Investing Activities		
Purchase of Fixed Assets	0	0
Proceeds from the sale of Fixed Assets	0	0
Decrease (Increase) in Current Investments	0	0
Decrease (Increase) in Non Current Investments	0	0
Decrease (Increase) in Long Term Loans & Advances	1610	(7,500)
Decrease (Increase) in Other Non Current Assets	0	0
Decrease (Increase) in Short Term Loans & Advances	0	0
Total Cash Flow from Investing Activities	1610	(7,500)
Cash Flow from Financing Activities		
Increase (Decrease) in Long-term Borrowings	0	0
Increase (Decrease) in Other Long-term Borrowings	0	0
Increase (Decrease) in Long Term Provisions	0	0
Increase (Decrease) in Short Term Borrowings	0	0
Total Cash Flow from Financing Activities	0	0
Net Increase in Cash & Cash Equivalents	13312	7,855
Cash and Cash Equivalents, Beginning	847976	8,40,121
Cash and Cash Equivalents, Ending	861288	8,47,976

For Kishor Goyal & Co.
(Chartered Accountants)

M. No. 047286
FRN 008897N
AHMEDABAD
Sd/-
CA Kishor Goyal
Partner

M.N. 047286
FRN 008897N

Date - 17/09/2019

Place - Ahmedabad

For Soham World A Real Growth
Limited

Sd/-
(Director)

Sd/-
(Director)