



# Kejarawal & Associates

## Chartered Accountants

### Independent Auditor's Report

To the Members of BUM SUPPORT AND CARE FEDERATION

#### Report on the Financial Statements

1. We have audited the accompanying financial statements of BUM SUPPORT AND CARE FEDERATION ('the Company' which comprise the balance sheet as at March 31, 2022, and the statement of profit and loss and statement of cash flows for the year ended March 31, 2022, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

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 standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and its loss and its cash flows for the year ended on that date.

#### **Basis for Opinion**

2. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Annual Financial statement 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 annual financial statements 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 Financial Statements and Auditor's Report Thereon**

3. The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the financial statements and our auditor's report thereon.





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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 Financial Statements

4. 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 to 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 in the Companies (Accounting Standards) Rules, 2006 (as amended) under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone 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 and the Board of Directors are 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.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

5. 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.

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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 standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- 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 standalone 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.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone 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.





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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, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income) 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 Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of the written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) As per the Company, in view of MCA notification dated July 13, 2017, the Company is exempt from the requirements of section 143(3)(i) and therefore the report on adequacy and operating effectiveness of internal financial controls over financial reporting of the Company is not being made.
  - g) The provision of section 197 read with Schedule V of the Act are not applicable to the Company for the year ended March 31, 2022.





# Kejariwal & Associates

Chartered Accountants

- h) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our knowledge and belief and according to the information and explanations given to us:
- (i) The Company has no pending litigations as at March 31, 2022 which would have impact on its financial position.
  - (ii) The Company did not have any long-term contracts, including derivative contracts as at March 31, 2022 for which there were material foreseeable losses.
  - (iii) There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended March 31, 2022.
  - (iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;  
(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;  
(c) Based on the audit procedures that have been 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 (a) and (b) above, contain any material misstatement.





# Kejariwal & Associates

## Chartered Accountants

- (v) The Company has not declared or paid any dividend during the year ended March 31, 2022.



FOR KEJARIWAL & ASSOCIATES  
CHARTERED ACCOUNTANTS

*Kejariwal*  
(CA ANKIT KUMAR KEJARIWAL)

PROPRIETOR

Membership No. : 310237

Place: Noida

Dated: The 04<sup>th</sup> day September, 2022  
UDIN:

**BUM SUPPORT AND CARE FEDERATION**

SRI SAURABH SWARUP PATHKAULI, NARAIPU, BAGAHA BAGAHA West Champaran BR 845101 I

CIN-U85300BR2022NPL051822

Balance Sheet as at 31st March 2022

PARTICULARS	NOTE	AS AT 31.03.2022
<b>LIABILITIES</b>		
<b>SHAREHOLDERS'S FUNDS</b>		
SHARE CAPITAL	1A	100,000.00
RESERVE AND SURPLUS	1B	(18,000.00)
<b>CURRENT LIABILITY</b>		
SHORT TERM BORROWINGS	2A	-
OTHER CURRENT LIABILITIES	2B	15,000.00
		<b>97,000.00</b>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
CASH & CASH EQUIVALENT	3A	85,000.00
OTHER CURRENT ASSETS	3B	12,000.00
		<b>97,000.00</b>

Significant Accounting Policies and Notes are Integral Part of Financial Statement

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AUDITORS' REPORT

As Per our separate report of even date attached

For KEJARIWAL &amp; ASSOCIATES

Chartered Accountants

BUM SUPPORT AND CARE FEDERATION For -BUM SUPPORT AND CARE FEDERATION

Saurabh Swarup  
DIRECTORBUM SUPPORT AND CARE FEDERATION  
Anil Kumar Dixit  
DIRECTOR

CA Ankit Kumar Kejariwal

Proprietor

Membership No. 310237

Place: Kolkata

Dated: 04.09.2022

ICAI UDIN -

SAURABH SWARUP

Director

DIN-09158019

ANIL KUMAR DIXIT

Director

DIN-09158020

**BUM SUPPORT AND CARE FEDERATION**

SRI SAURABH SWARUP PATHKAULI, NARAIPU, BAGAHA BAGAHA West Champaran BR 845101 I

CIN-U85300BR2022NPL051822

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March,2022

PARTICULARS	NOTE	AS AT 31.03.2022
<b>INCOME</b>		
REVENUE FROM OPERATIONS		-
<b>TOTAL REVENUE</b>		-
<b>EXPENSES</b>		
PURCHASE		-
CHANGE IN INVENTORY		-
EMPLOYEE BENEFIT EXPENSES		-
OTHER EXPENSES	5A	18,000.00
DEPRECIATION & AMORTIZATION EXPENSES		-
<b>TOTAL EXPENSES</b>		<b>18,000.00</b>
<b>PROFIT BEFOR TAX</b>		<b>(18,000.00)</b>
<u>LESS: TAX EXPENSES</u>		
DEFERRED TAX ASSETS/(LIABILITY)		-
TOTAL TAX EXPENSE		-
<b>PROFIT AFTER TAX</b>		<b>(18,000.00)</b>
<b>EARNING PER EQUITY SHARE</b>		
(1) Basic		(1.80)
(2) Diluted		(1.80)

**AUDITORS' REPORT**

As Per our separate report of even date attached

For **KEJARIWAL & ASSOCIATES**

Chartered Accountants

For -**BUM SUPPORT AND  
CARE FEDERATION**

BUM SUPPORT AND CARE FEDERATION

Saurabh Swarup  
DIRECTOR

BUM SUPPORT AND CARE FEDERATION

Anil Kumar Dixit  
DIRECTOR**CA Ankit Kumar Kejariwal**

Proprietor

Membership No. 310237

Place: Kolkata

Dated: 04.09.2022

ICAI UDIN -

**SAURABH SWARUP**

Director

DIN-09158019

**ANIL KUMAR DIXIT**

Director

DIN-09158020

**BUM SUPPORT AND CARE FEDERATION**

URABH SWARUP PATHKAULI, NARAIPI, BAGAHA BAGAHA West Champaran BR 8:

CTN-U85300BR2022NPL051822

Notes to the Financial Statement for the year ended 31st March,2022

<b>NOTE 1A : SHARE CAPITAL</b>	<b>As At 31.03.2022</b>
<b>AUTHORISED SHARES</b>	
100000 Equity Shares of Rs. 10/- each	1,000,000.00
<b>ISSUED, SUBSCRIBED &amp; FULLY PAID UP SHARES</b>	
10000 Equity Shares of Rs. 10/- each fully paid up	100,000.00

**a.) Reconciliation of the Shares outstanding at the beginning and at the end of the**

<b>Equity Shares</b>	<b>March 31, 2022</b>	
	<b>No. of Shares</b>	<b>Amount (Rs.)</b>
Balance at the beginning of the period	-	-
Add: During the year	10,000	100,000
<b>Outstanding at the end of the period</b>	<b>10,000</b>	<b>100,000</b>

**b.) Terms/ Rights attached to Equity Shares**

The Company has only one class of equity shares having a face value of Rs. 10 per share.

Each holder of Equity Share is entitled to one vote per share, Each of the Equity Share carry

**c.) Details of shareholders holding more than 5% of total shares in the Company at the**

	<b>March 31, 2022</b>	
	<b>No. of Shares</b>	<b>% holding</b>
<b>Equity Shares of Rs. 10/- each fully paid</b>		
1. SAURABH SWARUP	5000	50
2. ANIL KUMAR DIXIT	5000	50
<b>Total number of issued shares</b>	<b>10000</b>	<b>50</b>

<b>NOTE 1B : RESERVES &amp; SURPLUS</b>	<b>As At 31.03.2022</b>
<b>Surplus/(Deficit) in the statement of Profit &amp; Loss</b>	
Balance as per last financial statements	-
Profit for the year	(18,000.00)
<b>Total Reserves &amp; Surplus</b>	<b>(18,000.00)</b>

<b>NOTE 2A: SHORT TERM BORROWINGS</b>	<b>As At 31.03.2022</b>
<i>Unsecured Loan from related Parties</i>	-
<b>Total</b>	<b>-</b>

<b>NOTE 2B : OTHER CURRENT LIABILITIES</b>	<b>As At 31.03.2022</b>
Expense Payable	15,000.00
<b>Total</b>	<b>15,000.00</b>

BUM SUPPORT AND CARE FEDERATION

- Sudh Swarup

DIRECTOR

BUM SUPPORT AND CARE FEDERATION

आनिल कुमार दीक्षित

DIRECTOR

<b>NOTE 3A : CASH &amp; CASH EQUIVALENTS</b>	<b>As At 31.03.2022</b>
Balance with Banks	
Cash in hand (As Certified By The Management)	85,000.00
<b>Total</b>	<b>85,000.00</b>

<b>NOTE 3B : OTHER CURRENT ASSETS</b>	<b>As At 31.03.2022</b>
Preliminary Expenses	12,000.00
<b>Total</b>	<b>12,000.00</b>

<b>NOTE 5A : OTHER EXPENSE</b>	<b>As At 31.03.2022</b>
Audit Fees	15,000.00
Preliminary Expenses w/off	3,000.00
<b>Total</b>	<b>18,000.00</b>

BUM SUPPORT AND CARE FEDERATION  
*Radha Suresh*  
**DIRECTOR**

BUM SUPPORT AND CARE FEDERATION  
*अनिल कुमार दीक्षित*  
**DIRECTOR**

**BUM SUPPORT AND CARE FEDERATION**  
**Notes Forming Part of the Balance Sheet as on 31/03/2022**

**Notes-4**

**Significant accounting policies**

**1 Basis of accounting and preparation of financial statements**

- a) These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.
- b) The Financial Statements are prepared on a Going concern concept under the historical cost convention on accrual basis unless specifically stated.

**2 Use of estimates**

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

**3 Inventories**

Inventory is valued at cost or Market value whichever is less

**4 Depreciation**

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

**5 Revenue recognition**

The Revenue has been recognised on accrual basis on dispatch of goods to the customer

**6 Provisions and contingencies**

A provision is recognised when the Company has a present obligation as a result of past events 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.

- 7 The Provision for deferred tax liability has been made as per AS-22 issued by the ICAI.

**8 Previous year's figures**

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

**9 Preliminary Expenses**

Preliminary exps. & Pre-operative expenses of Rs.3000 has been written off during this year.

BUM SUPPORT AND CARE FEDERATION

*Gordon Swartz*

DIRECTOR

BUM SUPPORT AND CARE FEDERATION

*अनिल कुमार शर्मा*

DIRECTOR

**BUM SUPPORT AND CARE FEDERATION**  
**SRI SAURABH SWARUP PATHKAULI, NARAIPU, BAGAHA BAGAHA West Champaran BR 845101 I**  
**Notes on Financial Statements for the Year ended 31st March 2022**

**10 Auditor Remuneration\***

Particulars	Year ended 31 March, 2022	Year ended 31 March, 2021
	As Auditors - Statutory Audit	15,000
<b>Total</b>	<b>15,000</b>	<b>-</b>

\* Inclusive of Service Tax.

- 11** In the opinion of Board of Directors, all current assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amount they are stated. Provision for all known liabilities is adequate.
- 12** Tax expenses for the period comprises of current tax and deferred tax. Deferred tax is recognized for all timing differences, subject to consideration of prudence.
- 13** **Employee Benefits disclosure as per AS15:**  
AS-15 is not applicable to the company, so no disclosure is required.
- 14** **Related party disclosure as per AS18:**

**A -List of Related Parties :**

**(i) Key Managerial Personnel:**  
SAURABH SWARUP  
ANIL KUMAR DIXIT

**B -Transactions carried out with Related Parties referred to in (A) above :**

Nature of Transactions	Current Year		Previous Year	
	Key Managerial Person	Relative of Key Managerial Person	Key Managerial Person	Relative of Key Managerial Person
Loan from Director	-	-	-	-

- 15** **Contingent Liabilities:**  
There are no contingent liabilities as on 31st March 2022.

Ratios	Numerator	Denominator	Current period	Previous Year
Current Ratio	Current Assets	Current Liabilities	6.47	0.00
Debt Ratio	Debt Capital	Shareholder equity	0.00	0.00
Debt Service Coverage ratio	EBITDA	Total Debt Service	0.000	0.000
Return on equity	Profit for the Year	Average Shareholder Equity	-0.22	0.00
Inventory Turnover	COGS	Average Inventory	0.00	0.00
Trade Receivables Turnover Ratio	Net Sales	Closing Trade Receivables	0.00	0.00
Trade Payable Turnover Ratio	Total Purchase	Closing Trade Payables	0.00	0.00
Net Capital Turnover Ratio	Sales	Working Capital	0.00	0.00
Net Profit Ratio	Net Profit	Sales	0.00	0.00
Return on Capital Employed	Earning Before Interest & Tax	Capital Employed	-0.22	0.00
Return on Investment	Net Profit	Investment	-0.22	0.00

For KEJARIWAL & ASSOCIATES  
Chartered Accountants

**BUM SUPPORT AND CARE FEDERATION**

For & on behalf of the Board of Directors  
**BUM SUPPORT AND CARE FEDERATION**

*Saurabh Swarup*  
**DIRECTOR**

*अनिल कुमार दीक्षित*  
**DIRECTOR**

SAURABH SWARUP  
Director  
DIN-09158019

ANIL KUMAR DIXIT  
Director  
DIN-09158020

CA Ankit Kumar Kejariwal  
Proprietor  
Membership No. 310237  
Place: Kolkata  
Dated: 04.09.2022