

Blueblood Ventures Limited
Balancesheet as on 31st March, 2015

Particulars	Note No.	As at 31 March, 2015	As at 31 March, 2014
<u>EQUITY AND LIABILITIES</u>			
Shareholders' funds			
(a) Share capital	2	5,313,600.00	2,156,800.00
(b) Reserves and surplus	3	74,874,361.47	62,547,174.27
Share application money pending allotment			
Non Current Liabilities			
(a) Long-term borrowings	4	371,231,055.00	72,254,306.33
Current liabilities			
(a) Short-term borrowings	5	223,209.00	223,209.00
(b) Trade payables	6	42,229,872.00	-
(c) Other current liabilities	7	133,706,080.85	29,013,503.22
(d) Short-term provisions	8	337,722.00	192,560.00
		627,915,900.32	166,387,552.82

ASSETS

Non Current Assets

(a) Fixed assets			
(i) Tangible assets	9	1,166,447.62	816,450.05
(b) Non-current investments	10	-	3,550,000.00
(c) Deferred tax assets (net)	11	48,998.47	14,102.97
(d) Long term loans and advances	12	119,102.00	-

Current Assets

(a) Inventories	13	578,313,885.63	10,587,359.08
(b) Trade receivables	14	130,363.80	25,623,962.41
(c) Cash and cash equivalents	15	5,104,427.80	49,361,480.31
(d) Short-term loans and advances	16	43,032,675.00	76,434,198.00
(e) Other Current Asset		-	-
		627,915,900.32	166,387,552.82

Significant Accounting Policies

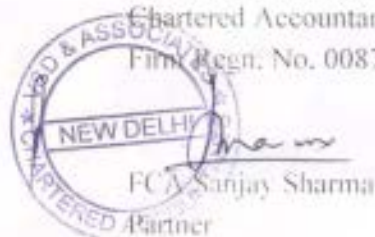
See accompanying notes to the financial statements

As per our report of even date attached

For VSD & Associates

Chartered Accountants

Firm Regn. No. 008726N



FCA Sanjay Sharma

Partner

M.No. 083782

For on behalf of the Board of Directors

Blueblood Ventures Limited

Suresh Bohra
 Managing Director
 DIN.- 00093343

Babita Bohra
 Director
 DIN.- 01149417

Date : 05.08.2015

Place : New Delhi

Blueblood Ventures Limited

Statement of Profit and loss for the year ended 31st March, 2015

Particulars	Note No.	For the year ended 31st March, 2015	For the year ended 31 March, 2014
Income			
Revenue from operations	17	28,117,573.45	11,427,526.47
Other income	18	3,173,887.00	4,561,247.16
Total revenue		31,291,460.45	15,988,773.63
Expenses			
Purchases of stock-in-trade	19	568,228,675.13	15,011,436.35
Changes in inventories	20	(567,726,526.55)	(4,798,506.48)
Employee benefits expense	21	715,160.00	761,884.00
Finance costs	22	26,763,591.92	2,674,310.38
Depreciation and amortisation expense	9	294,777.43	257,551.53
Other expenses	23	1,831,387.82	1,535,971.88
Total expenses		30,107,065.75	15,442,647.66
Profit / (Loss) before tax		1,184,394.70	546,125.97
Tax expense:			
(a) Current tax expense for current year		311,492.00	192,560.00
(b) Deferred tax		(34,895.50)	(25,427.15)
(c) Taxes for Earlier Years		2,811.00	-
		279,407.50	167,132.85
Profit / (Loss) for the year		904,987.20	378,993.12
Earnings per share (of Rs. 10/- each):			
(a) Basic	24	1.78	3.03
(b) Basic (Restated)		1.78	0.97
(c) Diluted		1.78	3.03
Significant Accounting Policies	1		
See accompanying notes to the financial statements			

As per our report of even date attached

For VSD & Associates

Chartered Accountants
Firm Regn. No. 008726N

CA Sanjay Sharma
Partner


M.No. 083782

Date : 05.08.2015

Place : New Delhi

For on behalf of the Board of Directors
Blueblood Ventures Limited


Suresh Bohra
Managing Director
DIN.- 00093343


Babita Bohra
Director
DIN.- 01149417



Blueblood Ventures Limited
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2015

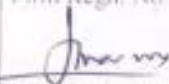
Particulars		For the Year ended 31 March, 2015	For the Year ended 31 March, 2014
A.	CASH FLOW FROM OPERATING ACTIVITIES		
1	Profit / (Loss) before tax	1,184,395	546,126
	Adjustment for:		
a)	Depreciation / Amortisation of fixed assets	294,777	257,552
b)	Finance cost	26,763,592	2,830,728
c)	Provision for Income Tax demand	26,230	-
d)	Interest received	(2,518,930)	(4,497,729)
e)	Dividend received	(4,957)	(63,406)
f)	Profit on sale of Investment	(500,000)	-
	Operating Profit before working capital changes	25,245,107	(1,126,730)
2	Increase / Decrease in Working Capital		
a)	Decrease / (Increase) in current assets and Loans and advances	(508,831,405)	(23,178,994)
b)	(Decrease) / Increase in Liabilities	146,922,450	10,193,047
	Cash Generated from operations	(336,663,848)	(14,112,677)
	Income tax paid	(195,371)	(225,045)
	NET CASH FROM OPERATING ACTIVITIES	(336,859,219)	(14,337,722)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
a)	Purchase of fixed assets (including capital work in progress and capital advance)	(644,775)	(886,425)
b)	Long term loan & advances	(119,102)	-
c)	Sale of Investments	3,550,000	3,850,000
e)	Interest received	2,518,930	4,497,729
f)	Dividend received	4,957	63,406
g)	Profit on sale of investments	500,000	-
	NET CASH FROM INVESTING ACTIVITIES	5,810,010	7,524,710
C.	CASH FLOW FROM FINANCING ACTIVITIES		
a)	Proceeds from long term borrowings	298,976,749	23,053,992
b)	Proceeds from issue of equity shares	15,000,000	27,195,000
c)	Refund of share application money	-	(4,500)
d)	Finance cost	(26,763,592)	(2,630,728)
e)	Share issue expenses	(421,000)	-
	NET CASH FROM FINANCING ACTIVITIES	286,792,157	47,613,764
	Total (A+B+C)	(44,257,053)	40,800,752
	a) Cash and Cash Equivalents at the beginning of the year	49,361,480	8,560,728
	b) Cash and Cash Equivalents at the end of the year	5,104,428	49,361,480
	Net increase / (decrease) in cash and cash equivalents (b-a)	(44,257,052)	40,800,752
	Cash and cash equivalents consists of:		
	Cash on hand	507,100	1,209,100
	Balances with Scheduled banks:		
	- In current accounts	4,597,328	48,152,380
	- In deposit accounts	-	-
	Total	5,104,428	49,361,480

As per our report of even date attached

For VSD & Associates

Chartered Accountants

Firm Regn. No. 008720


 FCA Sanjay Sharma
 Partner
 M.No. 083782



For on behalf of the Board of Directors

Blueblood Ventures Limited


 Suresh Bohra
 Managing Director
 DIN.- 00093343


 Babita Bohra
 Director
 DIN.- 01149417

Date : 05.08.2015

Place : New Delhi

Notes on Financial Statement for the year ended 31st March, 2015

Note No. 1 Significant Accounting Policies

1.1 Basis of Preparation of Financial Statements

The Financial Statement of the Blueblood Ventures Limited ("the Company") have been prepared to comply in all material aspects with the accounting standards notified by the companies (Accounting Standard) Rules, read with rule 7 to the companies (Accounts) Rules, 2014 in respect of section 133 to the Companies Act, 2013. The Financial statements are prepared under the historical cost convention, on an accrual basis of accounting. The accounting policies applied are consistent with those used in previous year.

1.2. Accounting Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles, requires the management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements and the result of operation during the reported period. Although these estimates are based upon the management's best knowledge of current events and actions, actual results could differ from these estimates which are recognised in the period in which they are

1.3 Fixed Assets

Tangible Fixed Asset

Fixed asset are stated at cost of acquisition including attributable interest and finance cost till date of acquisition/installation of the asset and improvement thereon less accumulated depreciation and impairment loss.

1.4 Depreciation

Depreciation on fixed asset is provided to the extent of depreciable amount on Written Down Value (WDV)

1.5 Impairment

The carrying amount of assets are reviewed at each balancesheet date if there is any indication of impairment based on internal or external factors. An Impairment loss is recognised in the statement of profit and loss whenever the carrying amount of an asset or cash generating unit exceed its recoverable value. The Recoverable amount of the asset (or where applicable, that of the cash generating unit to which the asset belongs) is estimated as the higher of its Net selling price and its value in use. A previously recognised impairment loss is increased or reversed depending on changes in circumstances. However the carrying value after reversal is not increased beyond the carrying value that would have prevailed by charging usual depreciation if there was no impairment.

1.6 Share Issue Expense

Share issue expenses are charged off against available balance in the securities premium account.

1.7 Investment

Current investment are carried at lower of cost and quoted /fairvalue. Non Current Investment are stated at cost. Provision for diminution in the value of Non Current investments is made only if such a decline is other than

1.8 Inventories

A) Shares or Securities

- Inventories of shares are valued at market value and of commodities are valued at lower of cost or market
- Closing stock of share includes stock kept as margin/securities with Stock broker.



Notes on Financial Statement for the year ended 31st March, 2015

B) Real Estate Project

Inventories of real estate are valued at Cost which includes land (including development rights and land under agreements to purchase) acquisition cost, borrowing cost, estimated internal development costs and external development charges.

1.9 Borrowing costs

Borrowing costs that are attributable to the acquisition and/or construction of qualifying assets are capitalised as part of the cost of such assets, in accordance with notified Accounting Standard 16 "Borrowing Costs". A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. Capitalisation of borrowing costs is suspended in the period during which the active development is delayed due to, other than temporary, interruption. All other borrowing costs are charged to the statement of profit and loss as incurred.

1.10 Taxation

Tax expense for the year comprises current income tax and deferred tax. Current income tax is determined in respect of taxable income with deferred tax being determined as the tax effect of timing differences representing the difference between taxable income and accounting income that originate in one period, and are capable of reversal in one or more subsequent period(s). Such deferred tax is quantified using rates and laws enacted or substantively enacted as at the end of the financial year.

1.11 Revenue Recognition

- Revenue on account of trading in securities is recognised on the basis of each trade executed at the stock exchange during the financial year.
- In respect of non delivery based transaction such as derivative, the profit or loss is accounted for on marked to market basis on the closure of each trading day on daily basis.
- Dividend from investment is accounted for as income when the right to receive dividend is established.

1.12 Provision, Contingent Liabilities and Contingent Assets

- Provision involving substantial degree of estimation in measurement are recognised when there is present obligation as result of past event and it is probable that there will be an outflow of resources.
- Contingent liabilities are not recognised but are disclosed in the notes to financial statements and notes thereto. Contingent assets are neither recognised nor disclosed in the financial statement.

1.13 Earning Per Share

Basic earning per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity share that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and weighted average number of equity shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

1.14 Employee benefits

Short-term employee benefits

All employee benefits payable/available within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages and bonus etc., are recognised in the Statement of Profit and Loss in the period in which the employee renders the related service.

Compensated absences

The employees can carry-forward a portion of the unutilised accrued compensated absences and utilise it in future service periods or receive cash compensation annually or on termination of employment. Since the compensated absences do not fall due wholly within twelve months after the end of the period in which the employees render the related service and are also not expected to be utilised wholly within twelve months after the end of such period, the benefit is classified as a long-term employee benefit.

Retirement Benefits:

No provision has been made for gratuity/leave encashment benefits on retirements in respect of the employees of the Company since no employee is qualifying for the same.



The Previous year figures have been regrouped/ reclassified wherever necessary to conform to the current year presentation

	Amount in Rs.	
	As at 31 March, 2015	As at 31 March, 2014
2 SHARE CAPITAL		
(a) Authorised Share Capital		
1000,000 Equity shares of Rs.10/- each (Previous Year 500,000 Equity shares)	10,000,000.00	5,000,000.00
	<u>10,000,000.00</u>	<u>5,000,000.00</u>
(b) Issued, Subscribed & Paid up Share Capital		
531,360 Equity shares of Rs.10/- each (Previous Year 215,680 Equity shares)	5,313,600.00	2,156,800.00
Total	<u>5,313,600.00</u>	<u>2,156,800.00</u>

2.1 The Reconciliation of number of share outstanding is set out below

Particulars	Opening	Fresh issue	Bonus Issue	Closing Balance
Year ended 31st March, 2015				
- Number of shares	215,680	50,000	265,680	531,360
- Amount (Rs.)	2,156,800	500,000	2,656,800	5,313,600
Year ended 31 March, 2014				
- Number of shares	125,030	90,650	-	215,680
- Amount (Rs.)	1,250,300.00	906,500.00	-	2,156,800.00

2.2 Terms/rights attached to Equity Shares Capital

The company has only one class of equity shares having par value of ₹ 10 per share. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

During the year company had allotted 265680 Bonus Shares to existing equity shareholder in the ratio of 1:1 against security premium.

2.3 Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2015		As at 31 March, 2014	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
<u>Equity shares with voting rights</u>				
Suresh Bohra	48,260	9%	24,130	19%
Rohit Bohra	35,820	7%	17,910	14%
Dandy Developers Pvt. Ltd.	50,300	9%	-	-
Bohra Industrial Resources Private	39,990	8%	19,995	16%
Curio Trade & Holding Pvt. Ltd.	-	-	25,665	21%



Babson's HUF	65,000	12%	20,000	16%
SJM Investments (Delhi) Pvt. Ltd.	103,000	19%	-	-
Babita Bohra	34,660	7%	17,330	14%
Suresh Bohra (Beta Stock Broker)	154,330	29%	-	-
TOTAL	531,360	100%	125,030	100%

Blueblood Ventures Limited

Notes on Financial Statement for the year ended 31st March, 2015

Note No.	Particulars	Amount in Rs.	
		As at 31 March, 2015	As at 31 March, 2014
3 RESERVE & SURPLUS			
3.1	Securities Premium Account		
	As per Last Balance Sheet	61,683,200.00	35,394,700.00
	Add : On issue of shares	14,500,000.00	26,288,500.00
		<u>76,183,200.00</u>	<u>61,683,200.00</u>
	Less : Utilised towards issue of bonus Shares	2,656,800.00	-
	Less : Utilised amortisation of share issue expenses	421,000.00	-
		<u>73,105,400.00</u>	<u>61,683,200.00</u>
3.2	Surplus		
	As per Last Balance Sheet	863,974.27	484,981.15
	Add: Net Profit / (loss) for the current year	904,987.20	378,993.12
		<u>1,768,961.47</u>	<u>863,974.27</u>
	Total	74,874,361.47	62,547,174.27
4 LONG TERM BORROWINGS			
i	Term Loan		
	From Bank		
	Secured*	916,286.00	466,443.00
iii	Other Loans & Advances		
	Unsecured	370,314,769.00	71,787,863.33
	Total	371,231,055.00	72,254,306.33
* Term Loan from Banks			
A) Hdfc Auto car loan 1 of Rs.6,00,000/- is secured against Car - Skoda and repayable in 60 EMI of Rs.12864 commencing from June, 2014.			
B) Hdfc Auto car loan 2 of Rs.5,00,000/- is secured against Car - Amaze and repayable in 48 EMI of Rs.12742 commencing from May, 2015.			
5 SHORT TERM BORROWINGS			
i)	Loan & Advances from Related Parties	223,209.00	223,209.00
	- Unsecured		
	Total	223,209.00	223,209.00
6 TRADE PAYABLE			
	MSME	-	-
	Other Than MSME	42,229,872.00	-
	Total	42,229,872.00	-
7 OTHER CURRENT LIABILITIES			
	Current Maturities of Long Term Debt	-	-
	Advance received for booking of SFT's	131,707,750.00	28,153,000.00
	Other payable		
	- Taxes Payable	1,354,414.00	207,626.00
	- Director Remuneration Payable	532,680.85	373,680.85
	- Audit Fee Payable	11,236.00	11,236.00
	- Other Liabilities	100,000.00	267,960.37
	Total	133,706,080.85	29,013,503.22



Notes on Financial Statement for the year ended 31st March, 2015

Amount in Rs.

Note No. Particulars As at 31 March, 2015 As at 31 March, 2014

8 SHORT TERM PROVISION

Provision for Employee Benefit Schemes		
- Provision for Tax	211,497.00	197,501.00
- Provision for Income Tax Demand	26,230.00	-
Total	237,727.00	197,501.00

9 Fixed Assets

Particulars	Computers	Furniture	Motor Car	Mobile	Office Equipment	Total
Original cost as on 01.04.2014	58,979.88	26,053.20	672,566.57	59,172.08	19,879.25	816,650.98
Additions	-	-	644,775.00	-	-	644,775.00
Adjustments During the Year	-	-	-	-	-	-
Deductions/Retirement during the year	-	-	-	-	-	-
As at 31st March 2015	58,979.88	26,053.20	1,317,341.57	59,172.08	19,879.25	1,461,425.98
Depreciation & Amortisation As at April 1 2014	86,530.12	13,471.70	203,858.43	6,016.97	5,230.75	314,897.97
For the Period	48,138.46	2,250.94	217,897.00	10,510.51	13,000.51	294,777.45
Deductions/Adjustments during the year	-	-	-	-	-	-
Net Book Value as at March 31, 2015	10,861.42	18,801.36	1,099,244.57	28,661.57	8,878.74	1,166,447.62

10 INVESTMENTS

Investments unquoted Equity shares	3,550,000.00
Total	3,550,000.00

11 DEFERRED TAX ASSET

Opening Balance of DTA(DTL)	14,102.97	(11,274.18)
Tax effect of items constituting deferred tax assets (the difference between book balance and tax balance of fixed assets)	24,894.50	24,427.15
Total	48,997.47	14,102.97

12 LONG TERM LOANS AND ADVANCES

Security Deposit	119,162.00
Total	119,162.00



Notes on Financial Statement for the year ended 31st March, 2015

Note No.	Particulars	Amount in Rs.	
		As at 31 March, 2015	As at 31 March, 2014
13	INVENTORIES		
	Stock In Trade		
	- Shares & Securities & securities	2,593,476.63	10,587,359.08
	- Land	575,720,409.00	-
	Total	578,313,885.63	10,587,359.08
14	TRADE RECEIVABLES		
	Exceeding Six Month from the due date	-	1,042,000.00
	Others	130,363.80	24,581,962.41
	Total	130,363.80	25,623,962.41
15	CASH AND CASH EQUIVALENTS		
	Balances with Bank	4,597,327.80	48,152,380.31
	Cash on Hand	507,100.00	1,209,100.00
	Total	5,104,427.80	49,361,480.31
16	SHORT TERM LOANS AND ADVANCES		
	Balance with Tax Authorities	339,029.00	250,136.00
	Other Recoverables	150,146.00	-
	Staff Advance	20,000.00	-
	Other Loans & Advances		
	- Unsecured and Considered Goods	42,523,500.00	76,184,062.00
	Total	43,032,675.00	76,434,198.00



Blueblood Ventures Limited

Notes on Financial Statement for the year ended 31st March, 2015

Note No.	Particulars	Amount in Rs.	
		For the year Ended 31st March , 2015	For the year Ended 31st March , 2014
17	REVENUE FROM OPERATION		
17.1	Sale of Products		
	Sale of Shares, Securities & Commodities	15,013,403.86	10,582,626.47
17.2	Income From Services		
	Management Or Business Consultancy	3,390,287.00	50,000.00
	Comission Received		794,900.00
17.3	Other Operating Revenue		
	Gain from Future and Option Trading	9,713,882.59	-
	Total	28,117,573.45	11,427,526.47
18	OTHER INCOME		
	Dividend Received	4,957.00	63,406.33
	Other Income (Share Derivative Income)	150,000.00	111.83
	Profit on sale of Investment	500,000.00	-
	Interest Income	2,518,930.00	4,497,729.00
	Total	3,173,887.00	4,561,247.16
19	PURCHASE OF STOCK IN TRADE		
	Shares & Securities	5,313,915.09	15,011,436.35
	Commodities - Silver & Gold	414,760.04	-
	Land	562,300,000.00	-
	Total	568,228,675.13	15,011,436.35
20	CHANGE IN INVENTORIES OF STOCK IN TRADE		
	Inventories at the end of the year		
	Stock in Trade	578,313,885.63	10,587,359.08
	Inventories at the beginning of the year		
	Stock in Trade	10,587,359.08	5,788,852.60
	Total	(567,726,526.55)	(4,798,506.48)



Notes on Financial Statement for the year ended 31st March, 2015

Note No.	Particulars	Amount in Rs.	
		For the year Ended 31st March , 2015	For the year Ended 31st March , 2014
21	EMPLOYEE COST		
	Salaries and Wages	715,160.00	756,930.00
	Staff Welfare	-	4,954.00
	Total	715,160.00	761,884.00
22	FINANCE COST		
	Interest Expense	26,763,591.92	2,630,728.01
	Other Borrowing Cost	-	43,582.37
	Total	26,763,591.92	2,674,310.38
23	OTHER EXPENSES		
	Payment to Auditor	16,854.00	11,236.00
	Business Promotion	128,920.51	121,995.55
	Electricity Expenses	8,827.97	11,060.00
	Insurance	20,756.00	-
	Loss on Commodity Trading	313,354.48	1,287,123.81
	Legal & Professional Charges	1,017,809.00	17,770.00
	Fees & Taxes	151,573.24	-
	Provision for Income Tax Demand	26,230.00	-
	Miscellaneous Expenses	147,062.62	86,876.52
	Total	1,831,387.82	1,535,971.88
24	Earning Per Share		
	Net Profit Attributable to Equity Shareholders	904,987.20	378,993.12
	Weighted average of shares	508,072.33	125,080.00
	Earning per share	1.78	3.03
	Restated EPS - Right Issue & Bonus Issue		
	Net Profit Attributable to Equity Shareholders		378,993.12
	Weighted average of shares		390,958.36
	Earning per share		0.97



25 Related Party (as per AS-18)

a) Name Of Parties

- i) Key Management Persons and their relatives
- Mr Suresh Bohra - Managing Director
 Mrs. Babita Bohra- Additional Director
 Mr. Syed Liaqat Ali - Additional Director
 Mr. Manjeet Pughalia - Additional Director
 Mr. Pushpendra Surana - Director
 Ms. Alisha Malhotra - Company Secretary
 Mr. Subhash Sharma - C.F.O
- Relatives
 Mr Rohit Bohra - Son of Mr. Suresh Bohra

- ii) Other Enterprises over which person(S) referred to in above is able to exercise significant influence
- Babson(IITD)
 Dandy Developers Private Limited
 SJM Investment (Delhi) Private Limited
 Dill Developers Private Limited
 Beta Stock Brokers Private Limited
 Beta Stock Brokers (Prop. Of Suresh Bohra)
 Blackfox Financial India Private Limited
 Crest Comtrade Private Limited

b) Related Party Transaction

S.No.	Particulars	Key Management Personnel	Relatives of Key Management Personnel	Enterprises over which person(S) referred to in above is able to exercise significant influence
a)	Remuneration Paid to KMP's	208,870.00 (180,000.00)	- -	- -
b)	Sales of Shares (Inclusive of Brokerage Charged)	- -	- -	10,618,898.11 (36,09,273.85)
c)	Purchase of Shares (Inclusive of Brokerage Charged)	- -	- -	5,600,693.33 (82,91,879.16)
d)	Unsecured Loan Taken	- (293,530.00)	- -	- -
e)	Unsecured Loan Repaid	- (70,321.00)	- -	- -
f)	Advance received from Customer (SFT)	-	-	20,804,750.00
g)	Issue of share capital including premium	- -	- -	15,000,000.00 (2,71,95,000.00)



* The Figures appearing in brackets belongs to Previous years

c) Balance Outstanding

Party Name	Grouped under	Balance as at 31.03.2015	Balance as at 31.03.2014
a) Key Managerial Personnel			
Mr Suresh Bohra - Managing Director	Unsecured Loan	223,209.00	223,209.00
	Director Remuneration Payable	532,680.00	373,680.00
Enterprises with Substantial Control			
b) Beta Stock Brokers (Prop. Of Suresh Bohra)	Account Receivable	-	8,300,000.00
	Account Payable	38,643,082.00	-
c) Dandy Developers Private Limited	Account Receivable	-	3,795,000.00
	Account Payable	-	-
d) SJM Investment (Delhi) Private Limited	Account Receivable	-	11,700,000.00
	Advance against SFI's	16,543,000.00	-
e) Beta Stock Brokers Private Limited	Advance against SFI's	4,261,750.00	-
g) Babsons (HUF)	Account Payable	2,350,000.00	-
h) Blackfox Financial India Private Limited	Account Receivable	130,363.80	1,506.63
i) Crest Comtrade Private Limited	Account Receivable	-	1,042,000.00



Details of Long term loan	Balance as on 31.03.2015	Balance as on 31.03.2014
From Banks		
HDFC Car Loan	416,286.00	466,443.00
HDFC Car Loan - amAZE	500,000.00	-
Total	<u>916,286.00</u>	<u>466,443.00</u>
From Others		
Blue Line Finance Pvt. Ltd.	122,233.00	122,233.00
O K Hosiery Mills Pvt. Ltd.	-	45,000,000.00
Religare Welness Ltd.	24,536,132.00	21,773,123.00
Somany Overseas Pvt. Ltd.	3,000,000.00	3,000,000.00
IFIN Securities Pvt Ltd	-	1,892,507.33
Everest Grow More Finance Pvt. Ltd.	5,391,262.00	-
Best Healthcare Pvt. Ltd.	83,935,200.00	-
Fern Health Care Pvt. Ltd.	69,020,801.00	-
Gurudev Financial Services	2,652,170.00	-
Neelanchal Holding Pvt. Ltd.	22,974,396.00	-
Abhiruchi Packaging Private Limited	93,010,410.00	-
Amar Packaging Private Limited	10,496,973.00	-
Annies Appareal Private Limited	35,175,192.00	-
VSB Investments Private Limited	20,000,000.00	-
	<u>370,314,769.00</u>	<u>71,787,863.33</u>
From Related Parties		
Suresh Bhora	223,209.00	223,209.00
	<u>223,209.00</u>	<u>223,209.00</u>
TRADE PAYABLE		
Fees Payable	1,070.00	-
Pagaria Holding Pvt Ltd	1,000,000.00	-
Quintessence Enterprises Pvt Ltd	214,720.00	-
Y.S.Hitech Secure Print Pvt Ltd	21,000.00	-
	<u>1,236,790.00</u>	<u>-</u>
From Related Parties		
Babsons HUF	2,350,000.00	-
Beta Stock Brokers	38,643,082.00	-
	<u>40,993,082.00</u>	<u>-</u>



OTHER CURRENT LIABILITIES

Sudesh Kumar Aggarwal	-	150,000.00
Interest on IFIN	-	17,960.01
Ifci Financial services Limited	-	0.36
R K Global Shares & Securities Limited	100,000.00	100,000.00
	<u>100,000.00</u>	<u>267,960.37</u>

INVESTMENTS

Investment in Donald Management Private Limited	-	1,050,000.00
Investment in Signet Infotech Private Limited	-	2,500,000.00
Tripiti Infracap Private Limited	-	-
	<u>-</u>	<u>3,550,000.00</u>

TRADE RECEIVABLE

Ankit Impex Marketing Services Private Limited	-	715,410.00
Crest Ispat Private Limited	-	70,045.78
Crest Comtrade Pvt. Ltd.	-	1,042,000.00
Blackfox Financial Private Limited	130,363.80	1,506.63
<u>Related parties</u>		
Beta Stock Brokers	-	8,300,000.00
Dandy Developers Pvt. Ltd.	-	3,795,000.00
SJM Investments(Delhi) Pvt. Ltd.	-	11,700,000.00
	<u>130,363.80</u>	<u>25,623,962.41</u>

Balance with Bank

South Indian Bank	4,597,134.62	48,152,187.13
HDFC	193.18	193.18
	<u>4,597,327.80</u>	<u>48,152,380.31</u>



Long Term Loans and Advances

Security Deposit		
BSE	56,180.00	-
NSDL	29,214.00	-
CDSL	33,708.00	-
	<u>119,102.00</u>	<u>-</u>

Short term Loans and Advances

Ace Micro Electronics Pvt. Ltd.	750,000.00	750,000.00
Arvind Jain Huf	100,000.00	100,000.00
Arvind Kumar Jain	-	500,000.00
Ashok Agarawal	-	300,000.00
Bajna Agro Farms Pvt Ltd	2,000,000.00	2,000,000.00
Batra Associates	1,200,000.00	1,200,000.00
Deepak Singh Sawney	1,000,000.00	1,000,000.00
Deepak Surana	400,000.00	400,000.00
Gsp International	5,750,000.00	5,750,000.00
Shri Bajarang Industries Private Limited	-	2,500,000.00
Kotak Securities Ltd	1,000.00	15,000.00
Mukesh Agarwal	8,000,000.00	8,000,000.00
Prakash Corrugated Products	8,150,000.00	14,150,000.00
Rakesh Agarwal	12,500,000.00	12,500,000.00
Ramesh Kumar & Co.	1,422,500.00	2,237,500.00
Renu Jain	500,000.00	500,000.00
Shivam Vintrade Pvt Ltd	450,000.00	450,000.00
Swastik Build Solutions Pvt Ltd	-	23,731,562.00
R K Global Finance Private Limited	100,000.00	100,000.00
Shine Star Build Cap Pvt Ltd	150,000.00	-
Perfect Maintenance Service	25,000.00	-
Skyline	25,000.00	-
	<u>42,523,500.00</u>	<u>76,184,062.00</u>

Other Recoverables

Service Tax Recoverable	49,440.00	-
Prepaid Insurance	706.00	-
Khaitan & Partner (TDS Recoverable)	100,000.00	-
	<u>150,146.00</u>	<u>-</u>



Taxes Payable:

Service Tax Payable	309,000.00	-
Tds on Interest	140,000.00	-
TDS on Professional	905,414.00	-
	<u>1,354,414.00</u>	<u>-</u>

Advance Received for SFI's

Dhanvirdhi Financial Construction	30,853,000.00	28,153,000.00
Shail Investment Private Limited	77,550,000.00	-
SJM Investments(Delhi) Pvt. Ltd.	16,543,000.00	-
Beta Stock Brokers Pvt. Ltd.	4,261,750.00	-
Ramkrishna Teletronics Private Limited (NB)	2,500,000.00	-
	<u>131,707,750.00</u>	<u>28,153,000.00</u>



DEPRECIATION CHART AS PER INCOME TAX ACT, AS ON 31.03.2015

Particulars	Dep.	Additions		Balance as on		WDV as on 31st March, 2015
		1st April, 2014	More than 180 Days Less than 180 Days	31st March, 2015	31st March, 2015	
Air Conditioners	15%	18,135.00	-	-	18,135.00	15,415.00
Computer Accessories	60%	24,324.00	-	-	24,324.00	9,730.00
Furnitures & Fixtures	10%	30,414.00	-	-	30,414.00	27,373.00
Mobile	15%	9,435.00	-	-	9,435.00	8,020.00
Car	15%	744,791.00	-	644,775.00	1,389,566.00	1,229,489.00
		827,099.00	-	644,775.00	1,471,874.00	1,290,027.00



INDEPENDENT AUDITORS' REPORT

To the members of **Blueblood Ventures Limited**

Report on the Financial Statements

We have audited the accompanying financial statements of Blueblood Ventures Limited ("the company"), which comprise the Balance Sheet as at 31 March 2015, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

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 2015, its profit/loss and its cash flows for the year ended on that date.

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2015 ("the Order") issued by the Central Government of India 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 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.



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e) On the basis of written representations received from the directors as on 31 March, 2015, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2015, from being appointed as a director in terms of Section 164(2) of the Act.

f) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:

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 derivatives contracts for which there were any material foreseeable losses

iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund

For VSD & ASSOCIATES
Chartered Accountants
Firm Registration No. : 008726N



FCA Sanjay Sharma
Partner
Membership No.:087382

Place: New Delhi
Date: 05/08/2015

Annexure to the Auditors' Report

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of Blueblood Ventures Limited on the accounts of the company for the year ended 31st March, 2015]

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course of our audit, we report that:

(i) In respect of its fixed assets:

- (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of the fixed assets.
- (b) As explained to us, fixed assets have been physically verified by the management during the year in accordance with the phased programme of verification adopted by the management which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(ii) In respect of its inventory:

- a) As explained to us, the inventories of finished goods, semi-finished goods, stores, spare parts and raw materials were physically verified at regular intervals by the Management. In case of inventories lying with third parties, certificates of stocks holding have been received.
- b) In our opinion and according to the information and explanation given to us, the procedures of physical verification of inventories followed by the Management were reasonable and adequate in relation to the size of the Company and the nature of its business.
- c) In our opinion and according to the information and explanations given to us, the Company has maintained proper records of its inventories and no material discrepancies were noticed on physical verification of stocks as compared to book records.

(iii) According to the information and explanations given to us, the Company has not granted any loans to companies, firms or other parties covered in the Register maintained under Section 189 of the Companies Act, 2013; and therefore paragraph 3(iii) of the Order is not applicable.



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- (iv) In our opinion and according to the information and explanations given to us, there are adequate internal control procedures commensurate with the size of the company and the nature of its business for the purchase of inventory, fixed assets and for the sale of goods (and/services). During the course of our Audit, we have not observed any continuing failure to correct major weaknesses in internal control.
- (v) The company has not received any public deposits during the year.
- (vi) As informed to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company.
- (vii) In respect of statutory dues:
- (a) According to the records of the company and information and explanations given to us, the Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, employees state insurance (ESI), Investor Education and Protection Fund, Income-tax, Tax deducted at sources, Tax collected at source, Professional Tax, Sales Tax, value added tax (VAT), Wealth Tax, Service Tax, Custom Duty, Excise Duty, Cess and other material statutory dues applicable to it, with the appropriate authorities.
- (b) According to the information and explanations given to us, there were no undisputed amounts payable in respect of Income-tax, Wealth Tax, Custom Duty, Excise Duty, sales tax, VAT, Cess and other material statutory dues in arrears /were outstanding as at 31 March, 2015 for a period of more than six months from the date they became payable.
- (c) There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund
- (viii) The company does not have the accumulated losses at the end of financial year. The company has not incurred any Cash losses during the financial covered by our Audit and the immediately preceding financial year.
In arriving at the accumulated losses and net worth as above, we have considered the quantifications which are quantifiable in the audit reports of the years to which these losses pertain.
- (ix) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to financial institutions, banks and debenture holders.



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- (x) In our opinion, and according to the information and the explanation given to us, the company has not given any guarantee for loans taken by others from banks or financial institutions during the year;
- (xi) The Term loans taken by the company have been applied for the purpose for which they were raised.
- (xii) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

For VSD & ASSOCIATES

Chartered Accountants

Firm Registration No. : 008726N



CA Sanjay Sharma

Partner

Membership No.:087382

Place: New Delhi

Date: 05/08/2015