

Balance Sheet

as on 31st March 2021

Particulars	Notes	Figures as at the end of current reporting period 31.03.2021	Figures as at the end of current reporting period 31.03.2020
EQUITY AND LIABILITIES			
Shareholder's Funds			
Share Capital	2	100,000	100,000
Reserves and Surplus	3	172,547,676	131,841,805
Share Application Money Pending Allotment			
Non-Current Liabilities			
Long-Term Borrowings	4	65,351,373	5,583,381
Deferred Tax Liabilities		-	-
Current Liabilities			
Short-term borrowings		-	-
Trade Payables	5	26,253,580	35,159,607
Other Current Liabilities	6	49,477,474	44,639,902
Short Term Provision	7	16,318,520	45,257,020
Total		330,048,623	262,581,715
Assets			
Non-Current Assets			
Fixed Assets			
Tangible Assets	8	105,370,030	70,616,212
Intangible Assets		-	-
Capital Work in Progress	8	-	5,888,719
Non-Current Investments		-	-
Deferred tax Assets	9	1,555,049	912,437
Long term Loans and Advances	10	1,257,765	1,182,600
Other Non-Current Assets		-	-
Current Assets			
Inventories		-	-
Current Investments	11	86,748,862	70,208,065
Trade Receivables	12	1,255,352	1,831,640
Cash and Cash Equivalents	13	17,691,581	18,013,314
Short-Term Loans and Advances		-	-
Other Current Assets	14	116,169,984	93,928,729
Total		330,048,623	262,581,715
SIGNIFICANT ACCOUNTING POLICIES			
See accompanying notes forming part of the financial Statements	21-22		

As per our separate report of even date
FOR SUKHPAL SINGH & CO.
CHARTERED ACCOUNTANTS



SUKHPAL SINGH
PROPRIETOR
M.No. 527906

PLACE : LUDHIANA
DATE : 02.11.2021

UDIN : 22527906AFWOCU514

FOR AND BEHALF OF THE BOARD

For LANDMARK IMMIGRATION CONSULTANTS PRIVATE LIMITED

Richa Arora
(RICHARORA)
DIRECTOR
DIN : 03218223

Jasmeet Bhatia
(JASMEET BHATIA)
DIRECTOR
DIN : 02862660

DIRECTOR

LANDMARK IMMIGRATION CONSULTANTS PRIVATE LIMITED
Cash Flow Statement for the Years Ended 31st March, 2021

Particulars	2020-21	2019-20
A Cash flow from operating Activities		
Net Profit/(Loss) after Tax and extraordinary items	40705871	60576694
Adjustment for		
Depreciation	7504637	5046320
Interest expenses	2328038	1300375
Provision for Income Tax	16318520	24098510
Provision for Deferred Tax	-642612	-438294
Profit on Sale on Fixed Assets	-8797	-
Operating Profit/Loss before Working Capital Changes	66205656	90583604
Adjustment for		
(Increase)/Decrease in Trade & Other receivables	-21664967	-38914770
Increase/(Decrease) in Trade Payables & Other Liabilities	-4068455	20100196
(Increase)/Decrease in Loan & Advances	-75165	-
Cash generated from operations	40397069	71769030
Income Tax Paid	-45257020	-
Net Cash from Operating Activities	-4859951	71769030
B. Cash Flow from Investing Activities		
(Purchase) of Fixed/Capital Expenditure	-42258455	-53289741
Sale of Fixed/Capital Expenditure	8797	2125000
Capital Work in progress	5888719	-508719
Investments	-16540797	-19119721
Net Cash used in Investing Activities	-52901736	-70793181
C. Cash Flow from Finance Activities		
Proceeds from Share capital	-	-
Proceeds from Long Term Borrowing (Net)	59767992	3141981
Interest Payment	-2328038	-1300375
Net Cash from Financing Activities	57439954	1841606
Net increase in Cash and Equivalents (A+B+C)	-321732	2817455
Opening Balance of Cash and Cash Equivalents	18013314	15195859
Closing Balance of Cash and Cash Equivalents	17691581	18013314

As per our separate report of even date
 FOR SUKHPAL SINGH & CO.
 CHARTERED ACCOUNTANTS



SUKHPAL SINGH
 PROPRIETOR
 M.No. 527906

PLACE : LUDHIANA
 DATE : 02.11.2021

UDIN: 22527906AFWOC1514

FOR AND BEHALF OF THE BOARD

For LANDMARK IMMIGRATION CONSULTANTS PRIVATE LIMITED

Richa Arora
 (RICH A ARORA)
 DIRECTOR
 DIN : 03218223

Jasmeet Bhatia
 (JASMEET BHATIA)
 DIRECTOR
 DIN : 02862660

For LANDMARK IMMIGRATION CONSULTANTS PRIVATE LIMITED
Richa Arora
 DIRECTOR

LANDMARK IMMIGRATION CONSULTANTS PRIVATE LIMITED

Profit and Loss statement for the year ended 31st March 2021

Particulars	Notes	Figures as at the end of current reporting period 31.03.2021	Figures as at the end of current reporting period 31.03.2020
Revenue from Operations			
Sale	15	142,703,184	218,852,216
Other income	16	7,865,489	4,341,171
Total Revenue		150,568,673	223,193,387
Expenses:			
Employee Benefit Expense	17	30,335,476	41,110,639
Financial Costs	18	2,328,038	1,300,375
Depreciation and Amortization Expense	19	7,504,637	5,046,320
Other Expenses	20	54,214,582	90,816,108
Total Expenses		94,382,732	138,273,441
Profit Before Exceptional and Extraordinary Items and Tax		56,185,941	84,919,946
Less : Extraordinary items		-	-
Profit Before Tax		56,185,941	84,919,946
Tax Expense:			
Current Tax		16,318,520	24,098,510
Deferred Tax		(642,612)	(438,294)
Profit(Loss) for the Period from Continuing Operations		40,510,033	61,259,730
Provision for Corporate Social Responsibility		1,241,736	683,036
Profit/(Loss) for the period		39,268,297	60,576,694
Earning Per Equity Share of face value of Rs 10 each Basic and Diluted (in Rs)		3,927	6,058
SIGNIFICANT ACCOUNTING POLICIES	21-22		
See accompanying notes forming part of the financial Statement:			

As per our separate report of even date
FOR SUKHPAL SINGH & CO.
CHARTERED ACCOUNTANTS



SUKHPAL SINGH
PROPRIETOR
M.No. 527906

PLACE : LUDHIANA
DATE : 02.11.2021

UDIN: 22527906AFWOC 1514

FOR AND BEHALF OF THE BOARD

For LANDMARK IMMIGRATION CONSULTANTS PVT. LTD. & LANDMARK IMMIGRATION CONSULTANTS PVT. LTD.

Richa Arora
(RICHARORA)
DIRECTOR
DIN : 03218223

Jasmeet Bhatia
(JASMEET BHATIA)
DIRECTOR
DIN : 02862660

DIRECTOR

LANDMARK IMMIGRATION CONSULTANTS PRIVATE LIMITED
Notes Forming Part of the Balance Sheet 31.03.2021

Note : 2 Share Capital

Particulars	31.03.2021	31.03.2020
AUTHORIZED CAPITAL		
10000 Equity Shares of Rs. 10/- each.	100,000	100,000
ISSUED , SUBSCRIBED & PAID UP CAPITAL		
10000 Equity Shares of Rs. 10/- each, Fully Paid Up	100,000	100,000
Total	100,000	100,000

The company is having only one class of equity shares having a par value of Rs.10.00. The Equity Shares have rights, preferences and restrictions which are in accordance with provisions of law, in particular the Companies Act,2013

Reconciliation of Nos. Of Shares

Particulars	31.03.2021	31.03.2020
Number of Equity Shares at the beginning	10,000	10,000
Add:- Number of Shares Issued	-	-
Number of Equity Shares at the end	10,000	10,000

Below are the name of the shareholders holding more than 5% of Equity Shares

Name	No. of Shares Holding	No. of Shares Holding
Jasmeet Bhatia	9,000	9,000
Richa Arora	1,000	1,000
TOTAL	10,000	10,000

Note : 3 Reserve & Surplus

Particulars	31.03.2021	31.03.2020
Share Forfeiture		
Opening Balance	600,000	600,000
Less : Transferred to Reserves & Surplus	(600,000)	-
Closing Balance	-	600,000
Surplus (Profit & Loss Account)		
Opening Balance	131,241,805	70,665,112
(+) Net Profit/(Net Loss) for the current year	39,268,297	60,576,694
(-) Adjustment related to Previous year taxes	1,437,574	-
(-) Other Adjustment	-	-
(-) Transfer to Reserves	600,000	-
(-) Adjustment with Reserve (of Assets which have exceeded its life as per companies act,2013)	-	-
Closing Balance	172,547,676	131,241,805
Total	172,547,676	131,841,805



For LANDMARK IMMIGRATION CONSULTANTS PVT. LTD.

Jasmeet Singh
DIRECTOR

For LANDMARK IMMIGRATION CONSULTANTS PVT. LTD.
Richa Arora
DIRECTOR

LANDMARK IMMIGRATION CONSULTANTS PRIVATE LIMITED
Notes Forming Part of the Balance Sheet 31.03.2021

Note : 4 Long Term Borrowings

Particulars	31.03.2021	31.03.2020
(i) BMW Financial Services (Car Loan)	-	1,646,688
(ii) HDFC Loan A/c	8,735,259	2,291,078
(iii) ICICI Bank Limited (Mercedes Car Loan LACHD00041142154)	704,750	1,645,615
(iv) ICICI Bank Limited (Loan against office 212 & 213)	55,911,363	-
Total	65,351,373	5,583,381

- Note 4. 1 Loan from BMW Financial Services at 4(i) is secured against BMW Car
Repayable in 36 EMIs , out of which 35 EMI of Rs. 67107 (Including interest) and 36th EMI of Rs. 2416800/-
- Note 4. 2 Term Loan from HDFC Bank Limited at 4(ii) is secured against plot No. 846, JLPL Mohali
Repayable in EMI of Rs. 227454/- (including interest)
- Note 4. 3 Term Loan from ICICI Bank Limited at 4(iii) is secured against Mercedes Car
Repayable in 36 EMIs of Rs. 95369 (Including interest)
- Note 4. 4 Term Loan from ICICI Bank Limited at 4(iv) is secured against office No. 212 & 213 and is in foreign currency
Total Loan of Rs. 6 Crore is sanctioned out of which Rs. 2 Crore is in the form of overdraft facility and Rs. 4 Crore is in the form of term loan repayable in 60 EMI

Note : 5 Trades Payable

Particulars	31.03.2021	31.03.2020
Small Scale Industrial Undertakings (Prepared, valued and certified by the management)	-	-
Sundry Creditors for Goods & Services (As per List Attached)	23,721,298	32,757,140
Creditors for Capital Goods	-	-
Advance from Customers (As per List Attached)	2,532,282	2,402,467
Total	26,253,580	35,159,607

Note : 6 Other Current Liabilities

Particulars	31.03.2021	31.03.2020
Current Maturities of Long Term Debts	3,970,559	2,645,253
Other payable (specify nature)	-	-
i) Due to Employees (As per List Attached)	2,685,402	3,941,512
ii) Other Liabilities (As per List Attached)	42,821,513	38,053,137
Total	49,477,474	44,639,902

Note : 7 Short Term Provision

Particulars	31.03.2021	31.03.2020
Provision for Income Tax (Net)	16,318,520	45,257,020
Total	16,318,520	45,257,020

Note : 9 Deferred Tax Assets

Particulars	31.03.2021	31.03.2020
Provision for Deferred Tax Assets	1,555,049	912,437
Total	1,555,049	912,437



For LANDMARK IMMIGRATION CONSULTANTS PVT. LTD.
Jasmeet S, -

For LANDMARK IMMIGRATION CONSULTANTS PVT. LTD.
Richa Duttar
DIRECTOR

LANDMARK IMMIGRATION CONSULTANTS PRIVATE LIMITED

FIXED ASSETS AS ON 31.03.2021

NOTE - 8

Particulars	GROSS BLOCK				DEPRECIATION / AMORTIZATION				NET BLOCK	
	As at 01.04.2020	Addition during the year	Ded/Adj during the year	As at 31.03.2021	As at 01.04.2020	For the year	Adjustment on Sale of Fixed Assets	Upto 31.03.2021	As at 31.03.2021	As at 31.03.2020
LAND	49,068,065	25,390,800	-	74,458,865	-	-	-	-	74,458,865	49,068,065
PLANT AND MACHINERY	147,875	1,212,500	-	1,360,375	121,904	187,107	-	309,011	1,051,364	25,971
OFFICE EQUIPMENT	3,293,003	1,823,768	-	5,116,771	1,284,756	1,377,448	-	2,662,204	2,454,567	2,008,247
COMPUTERS AND DATA PROCESSING UNITS	1,781,313	278,500	-	2,059,813	1,159,726	459,257	-	1,618,983	440,830	621,587
BUILDINGS	3,161,000	11,680,410	-	14,841,410	676,478	585,552	-	1,262,030	13,579,380	2,484,522
MOTOR VEHICLE (CAR)	14,436,787	-	-	14,436,787	5,040,116	2,934,581	-	7,974,697	6,462,090	9,396,671
ELECTRIC FITTING	122,904	444,857	-	567,761	61,817	59,802	-	121,619	446,142	61,087
FURNITURE & FIXTURES	8,873,334	1,427,620	-	10,300,954	1,923,272	1,900,890	-	3,824,162	6,476,792	6,950,062
TOTAL (A)	80,884,280	42,258,455	-	123,142,735	10,268,069	7,504,637	-	17,772,706	105,370,030	70,616,212
CAPITAL WORK IN PROGRESS										
BUILDING UNDER CONSTRUCTION	5,888,719	4,583,642	10,472,362	-	-	-	-	-	-	5,888,719
TOTAL (B)	5,888,719	4,583,642	10,472,362	-	-	-	-	-	-	5,888,719
TOTAL (A + B)	86,772,999	46,842,098	10,472,362	123,142,735	10,268,069	7,504,637	-	17,772,706	105,370,030	76,504,931
Previous Year Total	35,099,539	53,798,460	2,125,000	86,772,999	5,221,749	5,046,320	-	10,268,069	76,504,931	29,877,790



For LANDMARK IMMIGRATION CONSULTANTS PVT. LTD.
 For LANDMARK IMMIGRATION CONSULTANTS PVT. LTD.
 DIRECTOR
 For LANDMARK IMMIGRATION CONSULTANTS PVT. LTD.
 CHIEF EXECUTIVE OFFICER

LANDMARK IMMIGRATION CONSULTANTS PRIVATE LIMITED
Notes Forming Part of the Balance Sheet 31.03.2021

Note : 10 Long Term Loans & Advances

Particulars	31.03.2021	31.03.2020
(a) Security deposits		
Unsecured, considered good		
Electric Security	85,600	6,000
Telephone Security	5,100	5,100
Rent Security	1,167,065	1,171,500
(b) Other Loans and Advances		
Unsecured, considered good		-
Total	1,257,765	1,182,600

Note : 11 Current Investment

PARTICULARS	31.03.2021	31.03.2020
Fixed Deposit	86,748,862	70,208,065
Total	86,748,862	70,208,065

Note : 12 TRADE RECEIVABLES

Particulars	31.03.2021	31.03.2020
Outstanding for more than six months		
a) Secured, Considered Good :	-	-
b) Unsecured, Considered Good :	879,010	879,010
c) Doubtful	-	-
Others		
a) Secured, Considered Good :	-	-
b) Unsecured, Considered Good :	376,342	952,630
c) Doubtful	-	-
(Debits considered good for which company holds no security other than the debtors personal security)		
Total	1,255,352	1,831,640

Note : 13 Cash & Cash Equivalent

Particulars	31.03.2021	31.03.2020
Cash Balance	545,189	2,608,288
Bank Balance	17,146,392	15,405,026
Total	17,691,581	18,013,314

Note :14 Other Current assets

Particulars	31.03.2021	31.03.2020
Others (As per List Attached)	114,312,507	91,537,160
Advances to Suppliers	1,857,477	2,391,569
Total	116,169,984	93,928,729



For LANDMARK IMMIGRATION CONSULTANTS PVT. LTD.
 June 9, 2021
 DIRECTOR

For LANDMARK IMMIGRATION CONSULTANTS PVT. LTD.
 DIRECTOR

LANDMARK IMMIGRATION CONSULTANTS PRIVATE LIMITED

Notes Forming Part of the Profit & Loss Accounts

Note : 15 Revenue From Operations

Particulars	31.03.2021	31.03.2020
Receipts	38,255,182	67,416,991
Commission	104,448,002	151,435,225
Total	142,703,184	218,852,216

Note : 16 Other Income

Particulars	31.03.2021	31.03.2020
Interest on FDR	5,765,241	3,390,336
Profit on Sale of Plot	8,797	-
Rent Received	1,751,452	950,835
Interest Others	120,000	
Other Income	220,000	
Total	7,865,489	4,341,171

Note : 17 Employee Benefit Expenses

Particulars	31.03.2021	31.03.2020
Salary & Incentives to Staff	19,387,779	29,061,794
Bonus	1,570,540	2,343,300
ESI Expenses	273,801	487,612
Provident Fund Expenses	853,356	1,217,933
Director's Remuneration	8,250,000	8,000,000
Total	30,335,476	41,110,639

Note : 18 Financial Cost

Particulars	31.03.2021	31.03.2020
Interest Expense :		
Interest on Car Loan	881,545	334,150
Interest on OD Account	589,975	-
Interest other	-	48,726
Interest on Term Loan	315,693	-
Other Borrowing Cost		
(i) Bank Charges , Commision , Processing Fees	540,824	917,499
Total	2,328,038	1,300,375

Note : 19 Depreciation & Amortised Cost

Particulars	31.03.2021	31.03.2020
Depreciation	7,504,637	5,046,320
Total	7,504,637	5,046,320



For LANDMARK IMMIGRATION CONSULTANTS PVT. LTD.

Janet Singh
DIRECTOR

For LANDMARK IMMIGRATION CONSULTANTS PVT. LTD.

Kishan Singh
DIRECTOR

LANDMARK IMMIGRATION CONSULTANTS PRIVATE LIMITED

Notes Forming Part of the Profit & Loss Accounts

Note : 20 Other Expenses

Particulars	31.03.2021	31.03.2020
Accounting Charges	30,000	30,000
Advertisement Expense	13,347,530	41,949,858
Business Promotion	538,212	1,024,820
Car Expenses	152,221	110,993
Computer & Software Expenses	497,608	256,456
Commission/Incentive	8,999,371	13,274,914
Consultation Charges	1,049,606	998,149
Conveyance Expenses	53,412	134,340
Electricity Expenses	1,553,701	1,634,322
Insurance	434,182	275,234
Interest on TDS/GST Late Fees	268,840	17,290
GST Expense	8,851,532	-
Professional Expenses	448,300	30,000
Miscellaneous Expenses	246,096	157,821
News Paper & Magazines	6,284	4,832
Office Expenses	855,815	1,012,342
Audit Fees	60,000	50,000
Postage & Courier	14,405	32,145
Printing & Stationery	88,372	262,724
Property Tax	45,598	59,617
Festival Expenses	201,952	343,767
Rent	2,986,322	6,086,850
Rebate & Discount	131,266	3,114
Staff Welfare	286,012	1,295,627
Student Fees & Other Expenses	9,316,995	9,709,991
Repair & Maintenance	491,257	4,003,757
Security Expenses	102,000	240,000
Service Charges	4,500	65,077
Seminar Expenses	254,360	2,092,667
Telephone Expenses	1,055,464	1,111,833
Tour & Travelling Expenses	1,749,488	4,330,160
Uniform Expenses	26,100	95,795
Water & Sewerage	67,780	121,614
Total	54,214,582	90,816,108



Janak Singh

Rishu Kumar

LANDMARK IMMIGRATION CONSULTANTS PRIVATE LIMITED

RELATED PARTY DISCLOSURES AS -18

Note 21
(Amount in Rs.)

(a) Disclosure of Related Parties and relationship between the parties

1	Key Managerial Personnel	JASMEET BHATIA RICHAR ARORA
2	Relatives of Key Managerial Personnel	NIL
3	Enterprises over which Key Managerial Personnel is able to exercise Significance influence	NIL

(b) Description of nature of transactions with the related parties

Sr.	Particulars	Key Management Personnel (KMP)		Relatives of KMP		Enterprises over which KMP is able to exercise Significant Influence	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
(a)	Director Remuneration						
1	JASMEET BHATIA	5,500,000	5,200,000	Nil	Nil	Nil	Nil
2	RICHAR ARORA	2,750,000	2,800,000	Nil	Nil	Nil	Nil
	Total	8,250,000	8,000,000	-	-	-	-

(c) Outstanding balance of related parties as on balance sheet date

Sr.	Particulars	Key Management Personnel (KMP)		Relatives of KMP		Enterprises over which KMP is able to exercise Significant	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
1	JASMEET BHATIA	8301831 Dr	459460 Dr	Nil	Nil	Nil	Nil
2	RICHAR ARORA	780600 Dr	744272 Dr	Nil	Nil	Nil	Nil
	Total	-	-	-	-	-	-

As per our separate report of even date
FOR SUKHPAL SINGH & CO.
CHARTERED ACCOUNTANTS



SUKHPAL SINGH
PROPRIETOR
M.No. 527906

PLACE : LUDHIANA
DATE : 02.11.2021

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