

**MELANDRA HOLIDAYS**  
PROP:HARIKRISHNAN ATHRA PULIKKAL  
KOTTAKADAVU KOZHIKODE KERALA 673302  
**Balance Sheet as on 31st March 2024**

Particulars	Schedule	Figures in ₹ Current period
<b>I. LIABILITIES</b>		
<b>(1) Proprietor's Contribution</b>		
(a) Capital Account	2	6,67,417.00
<b>(2) Non-Current Liabilities</b>		
(a) Long-Term Borrowings		-
<b>(3) Current Liabilities</b>		
(c) Other Current Liabilities		-
<b>TOTAL</b>		<b>6,67,417.00</b>
<b>II. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Fixed Assets		
(i) Tangible Assets	3	52,485.00
<b>(2) Current Assets</b>		
(c) Loans and Advances	4	9.00
(e) Other Current Assets	5	6,14,923.00
<b>TOTAL</b>		<b>6,67,417.00</b>

*Note : The schedules mentioned in the above are integral part of financial statement*

*This is the Balance sheet referred to in our report of even date  
for **NJ THOMAS & ASSOCIATES***

Chartered Accountants

Firm registration No. 019024S

(S/d)

**CA. THOMAS N J FCA**

*Chartered Accountant*

Membership No: 209600

Place : Perinthalmanna

Date : 25-6-2025

UDIN : 25209600BMGXSS2739

**CA THOMAS. N.J, FCA**

*Chartered Accountant*

Membership No: 209600

Thanneerpanthal, Pathaikara

Perinthalmanna - 679 322

(S/d)

**HARIKRISHNAN ATHRA PULIKKAL**

*(Proprietor)*



# MELANDRA HOLIDAYS

Prop : ARYASREE PALATHINGAL

KOTTAKADAVU KOZHIKODE KERALA 673302

## Profit and Loss statement for the year ended 31st March 2024

Particulars	Schedule	Figures in ₹
		Current period
Revenue From Operations	6	<u>11,40,580.00</u>
		<u>11,40,580.00</u>
<b>Cost of Goods Sold</b>		
Opening Stock		-
Add: Purchases		-
Direct Expenses		-
Less: Closing Stock		-
		<u>-</u>
<b>Gross Profit c/d</b>		<u>11,40,580.00</u>
		<u>11,40,580.00</u>
Gross Profit b/d		<u>11,40,580.00</u>
		<u>11,40,580.00</u>
<b>Indirect Expenses</b>		
Employee Benefit Expenses	7	1,10,000.00
Finance Costs		-
Depreciation	3	22,165.00
Other Expenses	8	<u>3,15,172.00</u>
		4,47,337.00
<b>Profit Before Tax</b>		<u>6,93,243.00</u>
Provision for Income Tax		-
<b>Net Profit for the Period</b>		<u>6,93,243.00</u>

Note : The schedules mentioned in the above are integral part of financial statement

This is the Balance sheet referred to in our report of even date

for **NJ THOMAS & ASSOCIATES**

Chartered Accountants

Firm registration No: 0190248

(S/d)

**CA. THOMAS N J FCA**

Chartered Accountant

Membership No: 209600

**CA THOMAS. N.J, FCA**

Chartered Accountant

Membership No: 209600

Thanneerpanthal, Pathaikara

Perinthalmanna - 679 322

(S/d)

**HARIKRISHNAN ATHRA PULIKKAL**

(Proprietor)

Place : Perinthalmanna

Date : 25-6-2025

UDIN : 25209600BMGXSS2739



## Significant Accounting Policies

### Schedule 1

#### 1.1 Method of Accounting

The financial statements have been prepared as per mercantile method in accordance with the generally accepted accounting principles; unless specifically stated to be otherwise.

#### 1.2 Fixed Assets

Fixed Assets are stated at cost net of recoverable taxes, trade discounts and rebates, less accumulated depreciation. The cost of Fixed Assets comprises its purchase price and any cost directly attributable to bringing the asset to its working condition for its intended use.

#### 1.3 Depreciation

Depreciation on Fixed Assets is provided at the rate of depreciation prescribed in the Income Tax Rules, 1962.

#### 1.4 Revenue Recognition

The sale of goods is recognized at the point of dispatch of goods to the customers, which is when substantial risks and rewards of ownership are passed to the customers, and are stated net of trade discounts, rebates, rate difference and goods and service tax.

#### 1.5 Income and Expenditure

All expenses and incomes to the extent considered payable and receivable respectively are accounted for on accrual basis. Major items of the expense are accounted for on time/prorata basis and necessary provisions for the same are made.

#### 1.6 Contingent Liability

The Proprietor is of the opinion that the firm does not have any contingent liability.



**Schedules forming part of financial statements**

Sch. No	Particulars	₹
2	<b>Capital Account</b>	
	Opening Capital	(25,826.00)
	Add: Profit for the Year	6,93,243.00
	Add: Additions	-
	Less: Drawings	-
	TOTAL	<b>6,67,417.00</b>
9	<b>Loans and Advances</b>	
	TDS Receivable (Fy 2023-24)	9.00
	TOTAL	<b>9.00</b>
11	<b>Other Current Assets</b>	
	Other Current Assets	6,14,923.00
	TOTAL	<b>6,14,923.00</b>



**Schedules forming part of financial statements**

Sch. No	Particulars	₹
12	<b>Revenue From Operations</b>	
	Sale Of Services	11,40,580.00
	TOTAL	<b>11,40,580.00</b>
15	<b>Employee Benefit Expenses</b>	
	Salary	1,10,000.00
	TOTAL	<b>1,10,000.00</b>
17	<b>Other Expenses</b>	
	Power And Fuel	1,29,200.00
	Rent	1,05,250.00
	Printing And Stationery	30,200.00
	Food	50,522.00
	TOTAL	<b>3,15,172.00</b>



**Schedule 7- Fixed Assets**

SI No	Name of Items	WDV as on 01-04-2023	Additions		Total	Deletions	Rate	Depreciation			WDV as on 31-03-2024
			180 Days or More	179 Days or Less				180 Days or More	179 Days or Less	Total	
1	Furnitures And fittings	25,650.00	-	-	25,650.00	-	10%	2,565.00	-	2,565.00	23,085.00
2	Plant And Machinery	24,000.00	25,000.00	-	49,000.00	-	40%	19,600.00	-	19,600.00	29,400.00
		<b>49,650.00</b>	<b>25,000.00</b>	<b>-</b>	<b>74,650.00</b>	<b>-</b>		<b>22,165.00</b>	<b>-</b>	<b>22,165.00</b>	<b>52,485.00</b>



**Schedule 2 - Capital Account**

Sl No	Name of Partners	Open. balance	Remuneration	Interest on Capital	Share of profit	Total	Contributions	Drawings	Closing balance
1	Harikrishnan Athra Pulikkal	(25,826.00)	-	-	6,93,243.00	6,67,417.00			6,67,417.00
		(25,826.00)	-	-	6,93,243.00	6,67,417.00	-	-	6,67,417.00

