

APPAS HOLIDAYS
NILAMBUR SOUTH DIVISION FOREST OFFICE OPPOSITE, FIRST FLOOR 3/685,
VM ARCADE KOZHIKODE NILAMBUR ROAD, NILAMBUR, MALAPPURAM

			(Amount in ₹)	(Amount in ₹)
	Particulars	Note	31 March 2024	31 March 2023
I	EQUITY AND LIABILITIES			
1	Owners' Funds			
(a)	Owners' Capital Account	3	4,76,424	-
(b)	Reserves and surplus		29,811	
			5,06,235	4,76,424
2	Non-current liabilities			
(a)	Long-term borrowings	4	-	-
3	Current liabilities			
(a)	Short-term borrowings			-
(b)	Trade payables	6		
(i)	Total outstanding dues of micro, small and medium enterprises			-
(ii)	Total outstanding dues of creditors other than micro, small and medium enterprises		-	-
(c)	Other current liabilities	7	24,000	52,950.00
(d)	Short-term provisions	5	-	-
			24,000.00	52,950.00
	Total		5,30,235	5,29,374
II	ASSETS			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	8	1,19,316	1,33,661.00
(e)	Other non-current assets	10	1,35,698	9,796.00
			2,55,014.00	1,43,457.00
2	Current assets			
(a)	Inventories	11	-	-
(b)	Trade receivables	12	-	1,05,518.00
(c)	Cash and bank balances	13	2,01,721	1,91,899.00
(d)	Short Term Loans and Advances	9	73,500	88,500.00
			2,75,221.00	3,85,917.00
	Total		5,30,235	5,29,374
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

As per our report of even date

For N J THOMAS & ASSOCIATES



CA THOMAS. N.J, FCA
 Chartered Accountant
 Membership No: 209600
 Thanneerpanthal, Pathaikara
 Perinthalmanna- 679 322

For APPAS HOLIDAYS

Managing Partner
 JOSEPH RICHARD

PLACE: Perinthalmanna

DATE: 30-10-2024

UDIN: 24209600BKABBE2512

APPAS HOLIDAYS

NILAMBUR SOUTH DIVISION FOREST OFFICE OPPOSITE, FIRST FLOOR 3/685,
VM ARCADE KOZHIKODE NILAMBUR ROAD, NILAMBUR, MALAPPURAM

(Amount in ₹) (Amount in ₹)

	Particulars	Note	31 March 2024	31 March 2023
I	Revenue from operations	14	29,50,071	5,79,000.00
II	Other Income	15	-	-
III	Total Income (I+II)		29,50,071	5,79,000
IV	Expenses:			
(a)	Cost of goods sold	16	26,92,503	2,82,200
(b)	Employee benefits expense	17	1,30,000	2,48,000
(c)	Finance costs	18	-	-
(d)	Depreciation and amortization expense	19	14,345	16,129
(e)	Other expenses	20	83,412	31,247
	Total expenses		29,20,260	5,77,576
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)		29,811	1,424
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Profit/(loss) before extraordinary items and tax (V-VI)		29,811	1,424
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
V	Profit/(Loss) before tax (III-IV)		29,811	1,424
VI	Tax expense:			
(a)	Current tax		-	-
VII	Profit/(Loss) for the year (V+VI)		29,811	1,424

As per our report of even date

For N J THOMAS & ASSOCIATES

For APPAS HOLIDAYS

CA THOMAS. M.J, FCA
Chartered Accountant
Membership No: 209600
Thanneerpanthal, Pathaikara

Managing Partner
JOSEPH RICHARD

PLACE: Perinthalamanna
DATE: 30-10-2024
UDIN: 24209600BKABBE2512



APPAS HOLIDAYS

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

Note - 1 Background of the entity

Note - 2 Significant Accounting Policies

Note - 3 Owners' Capital Account

(Amount in Rs.)

Sr. No.	Name of Partner/ Proprietor/ Owner	Share of profit/ (loss) (%)	As at 1st April 2023 (Opening Balance)	Capital Introduced/contribu ted during the year	Remuneration for the year	Interest for the year	Deposits during the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2024 (Closing Balance)
1	Richard Joseph	100.00%	4,76,424.00						29,811.00	5,06,235.00
Previous Year (PY) 31-03-2023			4,76,424.00	4,76,424.00					29,811.00	5,06,235.00
										4,76,424.00



APPAS HOLIDAYS

Notes forming part of the Financial Statements for the year ended 31st March, 2024

		(Amount in Rs.)	
		31 March 2024	31 March 2023
3	Reserves and surplus		
(a)	Capital Reserve	-	-
(b)	Revaluation Reserve	-	-
(c)	Other Reserve (Please specify)	-	-
(d)	Undistributed Surplus (Balance from statement of profit and loss)	29,811	1,424
	Total	29,811	1,424
Long Term			
4	Borrowings	31 March 2024	31 March 2023
	<u>Secured</u>		
(a)	Term loans		
	i) from banks	-	-
	ii) from other parties	-	-
(b)	Loans repayable on demand		
	from banks	-	-
	from other parties	-	-
	Total (A)	-	-
(C)	<u>Unsecured</u>	-	-
		-	-
	Total (B)	-	-
(d)	<u>Overdraft Bank Account</u>		
	1	-	-
	2	-	-
	3	-	-
	4	-	-
	Total (C)	-	-
	Total (A) + (B)	-	-



APPAS HOLIDAYS

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

(Amount in Rs.)

		Short term	
		31 March 2024	31 March 2023
5	Provisions		
(a)	Other provisions		
	Provision for Income tax	-	-
	Total Provisions	-	-
6	Trade payables	31 March 2024	31 March 2023
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	-	-
	Total Trade payables	-	-
	Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:		
	Particulars	31 March 2024	31 March 2023
	(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
	Principal	-	-
	Interest	-	-
	Total	-	-
	(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
	(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
	(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
	(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-
7	Other current liabilities	31 March 2024	31 March 2023
(a)	GST payable	-	-
(b)	RCM Payable	-	-
(c)	TCS payable	-	-
(d)	Salary Payable	-	-
(e)	Audit Fee Payable	-	-
(f)	Rent payable	24,000	24,000
(g)	Duties and Taxes	-	28,950
	Total Other current liabilities	24,000	52,950



APPAS HOLIDAYS

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

8 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in ₹)

Particulars /Assets	TANGIBLE ASSETS								Total
	Electrical Fittings	Furniture & Fittings	Ring Machine	Vehicle Dosth Plus	Vehicle Mahindra Jeeto	Computer & accessories	Printer		
Gross Block									
At 1 April 2023	19,550.00	1,14,111.00							1,33,661.00
Additions									
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
At 31 March 2024	19,550.00	1,14,111.00	-	-	-	-	-	-	1,33,661.00
Depreciation/Adjustments									
Depreciation Rate	15	10	15	15	15	40	40		
At 1 April 2023	2,651.00	11,694.00	-	-	-	-	-	-	-
Additions									
Deductions/Adjustments	-	-	-	-	-	-	-	-	-
At 31 March 2024	2,651.00	11,694.00	-	-	-	-	-	-	14,345.00
At 31 March 2023	3,450.00	12,679.00	-	-	-	-	-	-	16,129.00
Net Block									
At 31 March 2024	16,899.00	1,02,417.00	-	-	-	-	-	-	1,19,316.00
At 31 March 2023	19,550.00	1,14,111.00	-	-	-	-	-	-	1,33,661.00



		Short Term	
		31 March 2024	31 March 2023
9	Loans and advances		
A	(Secured)	36,000.00	36,000.00
B	Loans and advances (Unsecured)	37,500.00	52,500.00
(a)	GST input credit receivable	-	-
	GST input credit to be taken	-	-
(b)	TCS Receivable	-	-
(c)	TDS Receivable	-	-
	Security Deposits	-	-
	Total	73,500.00	88,500.00
	Total (A + B)	73,500.00	88,500.00
10	Other non-current assets		
(a)	Duties and Taxes	1,08,384.00	
(b)	TDS	27,314.00	9,796.00
(c)			
(d)			
(e)			
	Total other non-current other assets	1,35,698.00	9,796.00
11	Inventories		
(a)	Stock-in-trade	-	-
	Total	-	-
12	Trade receivables		
	Outstanding for a period less than 6 months from the date they are due for receipt		
(a)	Secured Considered good	-	1,05,518.00
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
		-	1,05,518.00
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
		-	-
	Total	-	1,05,518.00
13	Cash and Bank Balances		
(a)	On Bank accounts:		
	Bank	5,664.00	1,78,516.00
(b)	Cash in hand	1,96,057.00	13,383.00
	Total	2,01,721.00	1,91,899.00



APPAS HOLIDAYS

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

(Amount in ₹) (Amount in ₹)

		31 March 2024	31 March 2023
14	Revenue from operations		
(a)	Sale of products	-	-
(b)	Sale of services	30,42,071.00	5,79,000.00
(c)	Grants or donations received	-	-
(b)	Other operating revenue	-	-
	Revenue from operations (Gross)	30,42,071.00	5,79,000.00
	Less: Excise duty	-	-
	Revenue from operations (Net)	30,42,071.00	5,79,000.00
15	Other income		
(a)	Incentives received	-	-
(b)	Other income	-	-
(c)	Discount received	-	-
(f)	Other non-operating income (Please specify)	-	-
	Total other income	-	-
16	A Purchases of stock-in-trade		
(i)	Purchase	-	-
(ii)	(less) : Return	-	-
	Total	-	-
	Changes in inventories of stock-in trade		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	Inventories at the end of the year:		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	(Increase)/decrease in inventories of stock-in-trade	-	-
	Direct Expenses		
(i)	Tour Expenses	12,29,739.00	-
(ii)	Food and Hotel Exoenses	14,62,764.00	1,26,320.00
(iii)	Vehicle Rent	-	1,55,880.00
	Total	26,92,503.00	2,82,200.00
17	Employee benefits expense		
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances	1,30,000.00	1,28,000.00
(b)	Contribution to provident and other funds	-	-
(c)	Gratuity expenses	-	-
(b)	Remuneration to partner	-	1,20,000.00
(c)	Food & Refreshments	-	-
(d)	Labour Charges	-	-
	Total Employee benefits expense	1,30,000.00	2,48,000.00



APPAS HOLIDAYS

Notes forming part of the Financial Statements for the year ended, 31st March, 2024

		31 March 2024	31 March 2023
18	Finance cost		
(a)	Interest expense		
(i)	Bank charges	-	-
	Total	-	-
19	Depreciation and amortization expense		
(a)	on tangible assets (Refer note 1)	-	-
(b)	on intangible assets (Refer note 11)	-	-
	Total Depreciation and amortization expense	-	-
20	Other Expenses		
(a)	Accounting charges	-	-
(b)	Electricity & water charges	6,231.00	1,700.00
(c)	Telephone and internet	3,720.00	1,497.00
(d)	Stationary	1,230.00	3,230.00
(e)	Audit fee	-	-
(f)	Rent paid	72,000.00	24,000.00
(g)	Round off	1.00	-
(h)	Postage & courier	230.00	820.00
(i)	Bank Interest	-	-
(j)	Miscellaneous Expenses	-	-
(k)	Municipal Licence & Tax	-	-
(l)	ITC Reversal Expenses	-	-
	Total	83,412.00	31,247.00

