

**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	<b>EQUITY AND LIABILITIES</b>			
1	<b>Owners' Funds</b>			
(a)	Owners' Capital Account	3	4,75,424	-
(b)	Reserves and surplus		29,811	-
			5,06,235	4,75,424
2	<b>Non-current liabilities</b>			
(a)	Long-term borrowings	4	-	-
3	<b>Current liabilities</b>			
(a)	Short-term borrowings		-	-
(b)	Trade payables	6	-	-
(f)	Total outstanding dues of micro, small and medium enterprises		-	-
(g)	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
	<b>Total</b>		<b>5,30,235</b>	<b>5,29,374</b>
II	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
(a)	Property, Plant and Equipment and Intangible assets			
(f)	Property, Plant and Equipment	8	1,19,316	1,33,661.00
(c)	Other non-current assets	10	1,35,698	9,796.00
			2,55,014.00	1,43,457.00
2	<b>Current assets</b>			
(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
	<b>Total</b>		<b>5,30,235</b>	<b>5,29,374</b>
	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

For APPAS HOLIDAYS

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

Managing Partner  
**JOSEPH RICHARD**

PLACE-Perinthalmanna

DATE: 30-10-2024

UDIN: 242096008KA88E2512

APPAS HOLIDAYS

NILAMBUR SOUTH DIVISION FOREST OFFICE OPPOSITE, FIRST FLOOR 3/885,  
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	3,79,000.00
II Other income	15	-	-
III Total income (I+II)		29,50,071	3,79,000
IV <b>Expenses:</b>			
(a) Cost of goods sold	16	26,92,903	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)		-	-
IX Profit/(Loss) before tax (VII-VIII)		29,811	1,424
X Tax expense:			
(a) Current tax		-	-
XI 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 N.J, FCA

Chartered Accountant

Membership No: 209600

Thanneerpanthi, Palhalkara

PLACE: Perinthala, Mannanna- 679 322

DATE: 10-10-2024

UDIN: 24209600BKABBE2512

Managing Partner

JOSEPH RICHARD



**APPAS HOLDINGS**  
 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

Sr. No.	Name of Person/ Proprietor/ Owner	Share of profit/ (loss) (%)	As at 31st April 2023 (Opening Balance)	Capital introduced/drawn during the year	Shareholder's 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	4,76,424.00	-	-	-	-	29,811.00	5,06,235.00
Previous Year (FY 21-01-2022)			4,76,424.00	4,76,424.00	-	-	-	-	29,811.00	4,76,424.00

(Amount in Ru.)



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
<b>3</b>	<b>Reserves and surplus</b>		
(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
	<b>Total</b>	<b>29,811</b>	<b>1,424</b>
<b>Long Term</b>			
<b>4</b>	<b>Borrowings</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
	<u>Secured</u>		
(a)	Term loans		
	i) from banks	-	-
	ii) from other parties	-	-
(b)	Loans repayable on demand		
	from banks	-	-
	from other parties	-	-
	<b>Total (A)</b>	<b>-</b>	<b>-</b>
(c)	<u>Unsecured</u>		
	<b>Total (B)</b>	<b>-</b>	<b>-</b>
(d)	<u>Overdraft Bank Account</u>		
	1	-	-
	2	-	-
	3	-	-
	4	-	-
	<b>Total (C)</b>	<b>-</b>	<b>-</b>
	<b>Total (A) + (B)</b>	<b>-</b>	<b>-</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 MSME 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 18 of the MSME 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 MSME 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 MSME 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)	Bills payable	24,000	24,000
(g)	Duties and Taxes		28,950
	Total Other current liabilities	24,000	52,950



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

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

TANGIBLE ASSETS

Particulars/Assets	TANGIBLE ASSETS										Total	
	Electrical fittings	Furniture & fittings	King Machine	Vehicle Doath Plus	Vehicle Mahindra Jeeto	Computer & accessories	Printer					
Green 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	2,031.00	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 Effect												
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



(Amount in ₹)

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



**APPAR 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
<b>14</b>	<b>Revenue from operations</b>		
(a)	Sale of products		
(b)	Sale of services	30,42,071.00	5,79,000.00
(c)	Grants or donations received		
(d)	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
<b>15</b>	<b>Other income</b>	31 March 2024	31 March 2023
(a)	Incentives received	-	-
(b)	Other income	-	-
(c)	Discount received	-	-
(f)	Other non-operating income (Please specify)	-	-
	<b>Total other income</b>	-	-
<b>16</b>	<b>Purchases of stock-in-trade</b>	31 March 2024	31 March 2023
(i)	Purchase	-	-
(ii)	(less) : Returns	-	-
	<b>Total</b>	-	-
	<b>Changes in inventories of stock-in-trade</b>	31 March 2024	31 March 2023
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	<b>Inventories at the end of the year:</b>		
(i)	Stock-in-trade	-	-
(ii)	Work in progress	-	-
(iii)	Finished goods	-	-
	<b>(Increase)/decrease in inventories of stock-in-trade</b>	-	-
	<b>Direct Expenses</b>		
(i)	Tour Expenses	12,29,739.00	
(ii)	Food and Hotel Expenses	14,62,764.00	1,26,320.00
(iii)	Vehicle Rent	-	1,55,880.00
		26,92,503.00	2,82,200.00
	<b>Total</b>	26,92,503.00	2,82,200.00
<b>17</b>	<b>Employee benefits expense</b> (Including contract labour)	31 March 2024	31 March 2023
(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	-	-
(d)	Remuneration to partner	-	1,10,000.00
(e)	Food & Refreshments	-	-
(d)	Labour Charges	-	-
	<b>Total Employee benefits expense</b>	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
<b>18</b>	<b>Finance cost</b>		
(a)	Interest expense		
(b)	Bank charges		
	<b>Total</b>		
<b>19</b>	<b>Depreciation and amortization expense</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
(a)	on tangible assets (Refer note 1)		
(b)	on intangible assets (Refer note 1)		
	<b>Total Depreciation and amortization expense</b>		
<b>20</b>	<b>Other Expenses</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
(a)	Accounting charges		
(b)	Electricity & water charges	6,231.00	1,700.00
(c)	Telephone and internet	1,720.00	1,497.00
(d)	Stationery	1,230.00	1,230.00
(e)	Audit fee		
(f)	Rent paid	72,000.00	24,000.00
(g)	Round off	1.00	
(h)	Postage & courier	230.00	830.00
(i)	Bank interest		
(j)	Miscellaneous Expenses		
(k)	Municipal licence & Tax		
(l)	ITC Reversal Expenses		
	<b>Total</b>	<b>81,412.00</b>	<b>31,147.00</b>

