

Discover Kerala Holidays

TC 14/1222(3) Capital Tower, Second Floor, Kumarapuram, Medical College P O, Trivandrum

Balance Sheet as at 31st March, 2021

Liabilities	Note No.	Amount		Assets	Note No.	Amount	
Capital Account				Fixed Assets	5		
Capital		1,78,268.64		Computer and Accessories		36,543.09	
Add: Introduced during the year		0.00		Furniture and Fittings		62,588.70	
Less: Drawings		3,50,000.00		Plant and Machinery		12,73,300.76	
Add: Net profit during the year		3,79,343.00	2,07,611.64	Television		9,956.96	13,82,389.50
Non- Current Liabilities				Current Assets			
Loans(Liability)	1		19,30,425.00	Deposit			1,50,000.00
Current Liabilities				Loans & Advances(Asset)			22,41,770.00
Trade Payables	2		11,67,793.69	Trade Receivables	6		16,25,151.00
Other Current Liabilities	3		6,31,457.76	Other Current Assets	7		14,01,707.00
Bank OD			30,71,901.91	Duties & Taxes	8		4,11,376.50
Provisions for Payables	4		2,15,045.00	Cash & Bank Balances:			
				Cash in Hand			11,841.00
			72,24,235.00				72,24,235.00

Verified with the books of accounts produced before us

UDIN: 22243708APKFIR1375

For Joseph and Co
Chartered Accountants
FRN.012843S

Sajna M S B.Com, FCA
Partner (MRN. 243708)



Place: Trivandrum

Date: 20th August, 2022

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TC 14/1222(3) Capital Tower, Second Floor, Kumarapuram, Medical College P O, Trivandrum

Profit and Loss Account for the year ended 31st March, 2021

Particulars	Note No.	Amount	Particulars	Note No.	Amount
To Salaries & Allowances		1,59,386.00	By Receipts from Tour Packages	9	18,96,715.26
" Accounting Expense		41,980.00	" Other Income		4.23
" Bank Charges		27,836.77			
" Commission		13,100.00			
" Depreciation		5,60,369.61			
" Discount Allowed		3,359.00			
" Electricity Charges		9,729.00			
" GST Late Fees Payable		550.00			
" Fuel Expenses		1,500.00			
" Guest Expenses		9,087.45			
" Interest Paid		3,82,078.96			
" Internet Paid		7,859.35			
" Miscellaneous Expenses		2,769.16			
" Office Expenses		6,550.00			
" Renewal Fees		3,000.00			
" Administration Expense		1,53,209.32			
" Repairs & Maintenance Vehicle		6,218.71			
" Security Charges		1,000.00			
" Telephone Charges		10,940.61			
" Vehicle Expense		20,776.55			
" Vehicle Insurance		96,076.00			
Net Profit for the year		3,79,343.00			
		18,96,719.49			18,96,719.49

Verified with the books of accounts and documents produced before us.

UDIN: 22243708APKFIR1375

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Chartered Accountants
FRN.012843S

Sajna M S B.Com, FCA
Partner (MRN. 243708)



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Note 1 - Loans (Liability)

Particulars	Amount
ICICI Housing Loan - LBTVM00001952056	6,26,413.00
India Bulls	6,095.00
Vehicle Loan	12,97,917.00
Total	19,30,425.00

Note 2 - Trade Payables

Particulars	Amount
Creditors for Tour Packages	
Lakelands Cruises Pvt Ltd	26,327.00
	26,327.00
The Iris Hotel	19,600.00
	19,600.00
Hotel	
Biverah Hotel	2,850.00
Blue Water Cherai	2,800.00
Casario	105.00
Devonshire Greens	6,686.00
Easterd	1,01,068.26
Hotel Grand, Thekkady	7,099.99
Jungle Park Resort	45,800.00
KTDC Samudra	10,387.04
Le Martime	21,000.00
Madurai Residency	6,550.00
Palmgrove	4,955.76
Poovar Island Resort	8,246.26
Rivulet Resort	7,485.92
Ruby Arena	105.00
Sagara Beach Resort	54,031.00
Soma Palm Shore	75,420.00
Spice Routes	560.00
Sree Gokulam Park	13,282.00
The Patio	12,500.00
The Seashore Hotel	12,320.00
Udaya Suites	6,750.00
Uday Samudra Leisure Beach Hotel & Spa	42,545.00
Yuvarani Residency	40,296.00
Hotel Arcadia Regency	2,000.00
Kondoody Hotels Resort India Pvt Ltd	1,71,910.11
Anamallais Agencies Madurai Pvt Ltd	12,266.00
Anish Kumar The Travel Planners	5,000.00
Association of Tourism Trade Organisation	3,540.00
Auromatrix Hotels Pvt Ltd	21,870.81
Cliff Valley Properties Pvt Ltd	2,24,338.76
Coffee Routes	1,029.00



Hi-Tech Holidays	2,000.00
Kumarakom Backwater Cruise Pvt Ltd	52,999.99
Middle East Hotel Company Pvt Ltd	4,099.99
Open Financial Service	3.24
RR Holiday Homes Pvt Ltd	1,04,999.56
Sarathy Auto Cars	15,266.00
Swagath Holiday Resorts Pvt Ltd	10,900.00
Travancore Tyre Club	1,200.00
Southern Heritage Pvt Ltd	3,100.00
Spice Grove	2,500.00
	11,21,866.69
Total	11,67,793.69



Note 3 - Other Current Liabilities

Particulars	Amount
Advances from Tour Agents:	
Act Hospitality	35,000.00
Akbar Online Booking Co Pvt Ltd	9.00
Dept of Tourism	360.00
Ethnic Hospitality	152.53
Global Odyssey	45,000.00
Intense India Tours	5,000.00
Jet Air Tours	440.00
Mellow Holidays	10,000.00
Legacy holidays	18,630.00
Navayuga Aviation Pvt Ltd	990.00
Oscar Holidays	42,699.73
Salasar	60,339.50
Skyline India Travels	50,000.00
South Gate Tours & Travels	45,844.00
Summit Sahoo	43,000.00
TC Tours Ltd	381.00
TDAS Travels	35,500.00
The Carlton Hotel	180.00
The Insight Vacation	30,000.00
Travpass Holidays	42,500.00
Vaibhav Holidays	132.00
Ayush Gupta(C/o Hemanth)	1,25,000.00
Yatra Online Private Limited	40,300.00
Total	6,31,457.76

Note 4 Provision for Payables

Particulars	Amount
TDS Payable	1,150.00
Rent Payable	16,360.00
Salary Payable	1,69,884.00
GST Payable	27,651.00
Total	2,15,045.00



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Note-5 Depreciation Statement For The Year Ended 31st March 2021

Block of asset	W.D.V as on 01-04-20	Additions during the year		Sale / Transfer during the year	Total as on 31-03-20	Rate of dep	Depreciation for the year	W.D.V as on 31-03-21
		used more than 180 days	used less than 180 days					
Computer and Accessories	3,843.00	-	42,796.61	-	46,639.61	40%	10,096.52	36,543.09
Furniture and Fittings	69,543.00	-	-	-	69,543.00	10%	6,954.30	62,588.70
Plant and Machinery:								
Innova Crysta GX KL 01CM 4708	9,65,562.93	-	-	-	9,65,562.93	30%	2,89,668.88	6,75,894.05
Innova	3,67,353.00	-	-	-	3,67,353.00	30%	1,10,205.90	2,57,147.10
Etios	2,10,790.30	-	-	-	2,10,790.30	30%	63,237.09	1,47,553.21
Innova	2,14,356.10	-	-	-	2,14,356.10	30%	64,306.83	1,50,049.27
Etios	37,486.40	-	-	-	37,486.40	30%	11,245.92	26,240.48
Air Conditioner	19,313.70	-	-	-	19,313.70	15%	2,897.06	16,416.65
Television	11,714.07	-	-	-	11,714.07	15%	1,757.11	9,956.96
	18,99,962.50	-	42,796.61	-	19,42,759.11		5,60,369.61	13,82,389.50



Note 6 Trade Receivables

Particulars	Amount
Concord Travels & Tours	8,316.00
Dream Tour Holidays	39,500.00
Exotic Vacation	17,000.00
Flying Foxx Travels	1,500.00
Global Drive Travel Management	223.00
ITDH Holidays Pvt Ltd	11,187.00
Kerala Tourism	10,520.00
Travel Potato	27500.00
Traveltek Holidays Pvt Ltd	8,250.00
Voyages Kerala	26,155.00
Ennar Projects Private Limited	14,75,000.00
Total	16,25,151.00



Note 7 - Other Current Assets

Particulars	Amount
Advances to Creditors:	
Heron Vacations	1,18,218.00
BKR Ooty	11,900.00
Crown Valley	10,800.00
Deccan Park	3,050.00
Gem Park	14,600.00
Grand Palace	32,200.00
Green Ridge Holiday Homes	5,800.00
GRT Regency	8,000.00
Holiday Vista	2,000.00
Hotel Seasons Thekkady	1,850.00
Hotel Seaview	6,496.00
Hyatt Palace	23,275.00
Isola Di Coco Holidaying Pvt Ltd	16,500.00
Kailasam Houseboat	8,500.00
LA Flora	56,200.00
Lake Hills	12,000.00
Mistymountain Resort	3,650.00
Mountain Courtyard	3,050.00
Mountain Trail Resort	15,050.00
North Centre	17,250.00
Radisson Blue	78,250.00
Rockholm	15,000.00
Royal Riviera Hotels & Resorts	1,200.00
Sandesh the Prince	6,000.00
Sea Lord	1,500.00
Sparsa Resorts	22,500.00
Spices Lap	26,300.00
Sri Venkateshwara Residency	10,000.00
The Fog Resorts and Spa	46,700.00
The Leela Kovalam	10,000.00
West Wood	62,937.00
Zuri Hotels and Resorts Pvt Ltd	8,000.00
Ease My Trip	4,822.00
Goibibo	1,265.00
Kerala Travel Mart Society	27,278.00
Nisha Clothing Industries	8,700.00
Loan Paid	
Loan paid - Sreekala	7,00,866.00
Total	14,01,707.00



Note 8 - Duties and Taxes

Particulars	Amount
GST ECL	3,77,650.00
TDS Receivable	17,796.50
TCS	15,930.00
Total	4,11,376.50



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Note 9 - Receipts from Tour Packages

Particulars	Amount
Consultancy Fees	12,50,000.00
Tour Operator Services Interstate @ 18%	1,04,173.88
Tour Operator Services Kerala @ 18%	2,457.61
Transportation of passenger Interstate @ 5%	5,15,174.25
Transportation of passenger Kerala @ 5%	24,909.52
Total	18,96,715.26

