

GREEN OASIS TOURS AND TRAVEL SERVICES PRIVATE LIMITED
FIRST FLOOR, KUNNUMMAL JUMA MAJID COMPLEX, UP HILL, MALAPPURAM-676505
CIN: U63040KL2011PTC029353
BALANCE SHEET AS AT 31 ST MARCH, 2024

[In Rs.]

	Particulars	Notes	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
	Share Capital	2	1,500,000.00	1,500,000.00
	Reserves & Surplus	3	1,466,025.18	1,060,245.84
2	Non-current Liabilities			
	Long Term Borrowings			
	Deffered Tax Liabilities (net)			
	Other Long Term Liabilities			
	Long term Provisions			
3	Current liabilities			
	Short-term Borrowings	4	673,878.56	2,946,143.08
	Trade Payables	5	-	2,913,259.02
	Other Current Liabilities	6	8,149,103.27	3,354,360.29
	Short-term Provisions	7	1,776,863.50	981,676.00
	TOTAL		13,565,870.51	12,755,684.23
II	ASSETS			
1	Non-current Assets			
	Fixed Assets			
	Tangible Assets	8	661,757.53	975,828.00
	Intangible Assets			
	Capital Work-in-Progress			
	Intangible Assets under Development			
	Deffered Tax Asset (net)	9	260,347.08	269,844.98
	Non-current Invetments			
	Long-term Loans and Advances			
	Other Non-current Assets	10	50,000.00	100,000.00
2	Current Assets			
	Current Investments			
	Inventories		-	-
	Trade Receivables	11	-	3,671,766.01
	Cash and Cash Equivalents	12	3,020,977.23	3,252,694.52
	Short-term Loans and Advances	13	170,000.00	170,000.00
	Other Current Assets	14	9,402,788.67	4,315,550.72
	TOTAL		13,565,870.51	12,755,684.23
III	Notes on Financial Statements	1		

Place : Kochi-19

Date : 26/09/2024

As per our report of even date attached

For and on behalf of Board of Directors

UDIN: 24213630BKASSH6494

Abdul Jaleel M
Managing Dirtector
DIN: 03595332

Roshan Abdul Jaleel
Director
DIN: 08501818

GREEN OASIS TOURS AND TRAVEL SERVICES PRIVATE LIMITED
FIRST FLOOR, KUNNUMMAL JUMA MAJID COMPLEX, UP HILL, MALAPPURAM-676505
CIN: U63040KL2011PTC029353

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 ST MARCH, 2024

[In Rs.]

	Particulars	Notes	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I	Revenue from Operations	15	392,515,800.00	103,581,653.12
II	Other Income	16	386,340.80	327,204.62
III	Total Revenue (I+II)		392,902,140.80	103,908,857.74
IV	Cost of services consumed		377,594,174.16	96,063,011.18
	Purchase of Consumables			
	Changes in inventories of Finished Goods	17	-	-
	Work-in-Progress and Stock-in-Trade			
	Employee Benefit expenses	18	8,051,974.90	4,393,901.87
	Finance costs	19	56,667.16	194,761.66
	Depreciation and Amortization Expenses	8	314,070.47	265,913.19
	Other Expenses	20	6,228,816.87	2,559,162.08
	Total Expenses		392,245,703.56	103,476,749.98
V	Profit before Exceptional Extraordinary Items and tax (III-IV)		656,437.24	432,107.76
VI	Exceptional Items		-	-
VII	Profit before Extraordinary Items and Tax (V-VI)		656,437.24	432,107.76
VIII	Extraordinary Items		-	-
IX	Profit Before Taxation (VII-VIII)		656,437.24	432,107.76
X	Current Tax		218,956.00	120,656.00
	Deferred Tax	9	31,701.90	14,697.97
XI	Profit /(Loss) for the period from Continuing Operations		405,779.34	296,753.79
XII	Profit /(Loss) from Discontinuing Operations			
XIII	Tax Expenses of Discontinuing Operations			
XIV	Profit (Loss) from Discontinuing Operations (After Tax)		-	-
XV	Profit (Loss) for the Period (XI+XIV)		405,779.34	296,753.79
XVI	Earnings Per Equity share			
	Basic	21	27.05	19.78
	Diluted		27.05	19.78

Place : Kochi-19

Date : 26/09/2024

As per our report of even date attached

For and on behalf of Board of Directors

Abdul Jaleel M
Managing Director
DIN: 03595332

Roshan Abdul Jaleel
Director
DIN: 08501818

UDIN: 24213630BKASSH6494

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CIN: U63040KL2011PTC029353

Notes Forming Part of Financial Statements as at 31st March, 2024

Note : 2 Share Capital

Particulars	Figures as at the end of current reporting report	Figures as at the end of previous reporting period
Equity Share Capital		
Authorised share capital		
15000 shares of Rs. 100/- each	1,500,000.00	1,500,000.00
Issued,Subscribed and fully paid share capital		
15000 shares of Rs. 100/- each	1,500,000.00	1,500,000.00
Calls unpaid	-	-
Forfeited shares	-	-
Preference Share Capital		
Authorised share capital	-	-
Issued,Subscribed and fully paid share capital	-	-
Calls unpaid	-	-
Forfeited shares	-	-
Total	1,500,000.00	1,500,000.00

Details of shareholders holding more than 5 % shares to be disclosed.

S	Name	As at 31.03.2024		As at 31.03.2023	
		No.of Shares	%	No.of Shares	%
1	Abdul Jaleel Mankarathodi	11,250.00	75%	11,250.00	75%
2	Roshan Abdul Jaleel	3,750.00	25%	3,750.00	25%

Note : 3 Reserves and Surplus

Particulars	Figures as at the end of current reporting report	Figures as at the end of previous reporting period
Capital Redemption Reserves		
Capital Reserves	-	-
Debenture Redemption Reserves	-	-
Other Reserves / Funds	-	-
Revaluation Reserves	-	-
Securities Premium Reserves	-	-
Profit and Loss Account		
Profit / (Loss) for the previous year	1,060,245.84	
Profit and (Loss) Account of current year	405,779.34	
	1,466,025.18	1,060,245.84
Total	1,466,025.18	1,060,245.84

Note : 4 Short Term Borrowings

Particulars	Figures as at the end of current reporting report	Figures as at the end of previous reporting period
ICICI Bank-OD A/c	-	1,678,735.44
Abdul Jaleel Mankarathodi - Director's Loan	673,878.56	1,267,407.64
Total	673,878.56	2,946,143.08

Note : 5 Trade Payables

Particulars	Figures as at the end of current reporting report	Figures as at the end of previous reporting period
Sundry Creditors	-	2,913,259.02
Total	-	2,913,259.02

Note: 6 Other Current Liabilities

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Advance Received From Customer	7,510,660.27	3,190,647.00
BPCL SBI Card Octane	63,232.00	0.89
SBI Prime Credit Card	93,671.00	8,853.07
HDFC Credit Card	4,460.00	118,346.00
Sbi Card Prime Cc	62,576.00	
Malappuram Service Bank	848.00	
Malappuram Serviceco-Op Bank 093	241.00	
Yes Bank Cc Finbooster	7,790.00	
IndusInd Bank Credit Card	-	6,214.16
Icici Card Amazon Pay	392,473.35	
Yes Bank Fin Booster Rupay	3,871.92	
ICICI Bank Credit Card	3,819.73	(14,770.43)
Axis Bank Myzone CC	-	4,597.60
RBL Credit Card	5,460.00	40,472.00
Total	8,149,103.27	3,354,360.29
Total		

Note: 7 Short Term Provisions

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Audit Fee Payable	437,000.00	410,000.00
Provision for Tax	218,956.00	120,656.00
Salary Payable	1,120,907.50	451,020.00
Total	1,776,863.50	981,676.00

Note: 9 Deferred Tax Assets

Particulars	Figures as at the end of current reporting period
Depreciation As Per IT	350,600.83
Depreciation as per books	314,070.47
Difference (1-2)	(36,530.37)
Deferred Tax	(9,497.90)
Deferred Tax as per Last year Balance Sheet	269,844.98
Total	260,347.08

Note : 10 Other Non Current Assets

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Staff Loan	50,000.00	50,000.00
KSFE Kallai Branch	-	50,000.00
Total	50,000.00	100,000.00

Note : 11 Trade Receivables

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Sundry Debtors	-	3,671,766.01
Total	-	3,671,766.01

Note : 12 Cash and Cash Equivalents

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Balances with Bank:		
State Bank of India	1,400,144.89	2,565,998.33
ICICI Bank a/c	1,232,818.24	
Sbi Current Account	130,000.00	
YES Bank	89,114.10	450,886.10
Cash in Hand:		
Cash	168,900.00	235,810.09
Total	3,020,977.23	3,252,694.52

Note : 13 Short -Term Loans and Advances

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Rent Advance	170,000.00	170,000.00
Total	170,000.00	170,000.00

Note 14: Other Current Asset

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Advance to Sundry Creditors	8,986,207.45	4,056,575.72
Website Advance	-	10,000.00
Income Tax Refund Receivable	-	68,430.00
Telephone Advance	-	2,848.00
Salary Advance	35,500.00	
Post Office Account	-	500.00
TDS Receivable	45,779.22	23,408.00
GST Receivables	310,302.00	78,789.00
Advance Tax	25,000.00	75,000.00
Total	9,402,788.67	4,315,550.72

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Notes Forming Part of Financial Statements as at 31st March, 2024

Note : 15 Revenue From Operations

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Revenue From-		
Sale Of Products		-
Sale of Services	392,515,800.00	103,581,653.12
Other Operating Revenues		-
Total	392,515,800.00	103,581,653.12

Note : 16 Other Income

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Miscellaneous Income	49,109.80	39,556.00
Accrued Interest on Savings Account	7,042.00	-
Intetest on income tax	22,248.00	
Commission Received	307,941.00	287,648.62
Total	386,340.80	327,204.62

Note : 17 Change in Inventories

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Opening Inventories	-	
Less: Closing Inventories	-	-
Total	-	-

Note : 18 Employee Benefit Expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Salary	5,186,469.50	2,979,534.67
Directors' Remuneration	1,400,000.00	1,200,000.00
Incentive for Staff	301,612.80	120,080.20
Training And Workshop Expenses	8,170.00	-
Meeting Expenses	88,549.00	-
Staff Welfare Expense	1,067,173.60	94,287.00
	8,051,974.90	4,393,901.87
Total		

Note : 19 Finance cost

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Interest and Bank Charges	56,667.16	194,761.66
	56,667.16	194,761.66
Total		

Note : 20 Other Expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Advertisement	419,990.01	196,882.24
Audit Fee	75,000.00	75,000.00
Books and Periodicals	-	17,161.00
Computer Stationery	2,910.00	9,843.00
Consultancy charges	6,950.00	
Electricity Expenses	171,971.56	110,658.34
Rates and Taxes	116,335.36	-
Fuel Expense	96,246.54	271,216.11
General Expenses	223,756.20	141,413.29
GST Late Fee	-	8,940.00
IATA Charges	90,586.68	117,112.45
Office Expenses	21,650.00	58,047.64
Legal Expense	3,550.00	74,915.05
Marketing Expense	755,819.98	219,938.42
Miscellaneous Expenditure	77,965.00	42,140.00
Postage and Courier Expenses	26,476.00	9,567.00
Printing and Stationery	32,969.00	6,700.00
Refreshments	7,579.00	33,094.00
Rent	499,750.00	220,000.00
Repairs and Maintenance	1,080,096.06	393,230.00
ROC fee and Filing Charges	-	25,000.00
Subscription and Membership Fees	32,929.61	62,783.00
Telephone and Internet Expenses	186,728.60	172,367.79
Travelling Expenses	1,073,970.02	178,922.40
Software Expenses	59,040.40	
Handling charges	2,405.00	
Bad debts written off	658,787.15	
Kerala Tourism application	6,500.00	

Mentor's Remuneration	120,000.00	
Travel Mart/Exhibition expenses	10,000.00	
Commission paid to sub agents	26,000.00	
Office Renovation expenses	261,664.13	
Vehicle (Other)	17,831.00	83,457.00
Website Expenses	50,400.00	21,524.12
Water Charges	12,716.00	9,259.95
Round Off	243.57	(10.72)
Total	6,228,816.87	2,559,162.08

Note:21 Earning per Share

Profit/ (Loss) computation for Basic Earnings Per Share of nominal value of ` 100 each:		
Net Profit/(Loss) as per Statement of Profit and Loss	405,779.34	296,753.79
Weighted Average Number of Equity Shares for Basic EPS Computation (Nos.)	15,000.00	15,000.00
Basic EPS	27.05	19.78

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Note: 8 TANGIBLE ASSETS
DEPRECIATION ON FIXED ASSETS UNDER COMPANIES ACT

ASSETS	GROSS BLOCK				DEPRECIATION					NET BLOCK	
	AS AT 01.04.2023	ADDITIONS	DELETIONS	AS AT 31.03.2024	Rate	As At 31.03.2023	For the Period	Deletion	As at 31.03.2024	As At 31.03.2024	As At 31.03.2023
Air Conditioner	147,280.00	-	-	147,280.00	18.10%	101,386.00	8,306.88	-	109,692.88	37,587.12	45,894.00
CCTV and Camera	31,902.00	-	-	31,902.00	18.10%	21,167.00	1,942.40	-	23,109.39	8,792.61	10,735.00
Computer	522,860.00	-	-	522,860.00	63.16%	301,612.00	139,739.60	-	441,351.60	81,508.40	221,248.00
Cash Counting Machine	34,000.00	-	-	34,000.00	45.07%	6,621.00	12,339.07	-	18,960.08	15,039.92	27,379.00
Furniture & fixtures	410,083.00	-	-	410,083.00	25.89%	349,786.00	15,610.25	-	365,396.26	44,686.74	60,297.00
Generator	81,000.00	-	-	81,000.00	18.10%	55,743.00	4,570.88	-	60,313.88	20,686.12	25,257.00
LCD Projector	3,296.00	-	-	3,296.00	45.07%	3,246.00	21.90	-	3,267.89	28.11	50.00
Mobile	129,650.00	-	-	129,650.00	18.10%	29,455.00	18,134.66	-	47,589.65	82,060.35	100,195.00
Neddumbassery Office Setup	50,000.00	-	-	50,000.00	25.89%	40,199.00	2,536.84	-	42,735.84	7,264.16	9,801.00
New Office Set Up Malappuram	216,438.00	-	-	216,438.00	25.89%	171,960.00	11,514.72	-	183,474.71	32,963.29	44,478.00
Office Accessories	37,114.00	-	-	37,114.00	18.10%	24,885.00	2,212.81	-	27,097.81	10,016.19	12,229.00
Office Equipments	227,633.00	-	-	227,633.00	18.10%	151,011.00	13,867.94	-	164,878.95	62,754.05	76,622.00
Office Furnishing	1,556,800.00	-	-	1,556,800.00	25.89%	1,281,613.00	71,245.27	-	1,352,858.27	203,941.73	275,187.00
Telephone and Network	70,495.00	-	-	70,495.00	18.10%	18,959.00	9,327.38	-	28,286.37	42,208.63	51,536.00
Television	47,990.00	-	-	47,990.00	18.10%	33,070.00	2,699.88	-	35,769.88	12,220.12	14,920.00
	3,566,541.00	-	-	3,566,541.00		2,590,713.00	314,070.47		2,904,783.47	661,757.53	975,828.00