

GREEN OASIS TOURS AND TRAVEL SERVICES PRIVATE LIMITED
FIRST FLOOR, KUNNUMMAL JUMA MAJID COMPLEX, UP HILL, MALAPPURAM-676505
BALANCE SHEET AS AT 31 ST MARCH, 2022

[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	15,00,000.00	15,00,000.00
Reserves & Surplus	3	7,63,492.05	6,01,337.70
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	19,75,406.72	9,96,237.52
Trade Payables	5	30,51,741.80	19,30,413.17
Other Current Liabilities	6	13,89,521.01	57,76,255.89
Short-term Provisions	7	6,39,004.00	6,64,554.00
TOTAL		93,19,165.58	1,14,68,798.28
II ASSETS			
1 Non-current Assets			
Fixed Assets			
Tangible Assets	8	7,65,281.19	9,91,122.29
Intangible Assets			-
Capital Work-in-Progress			-
Intangible Assets under Development			-
Deffered Tax Asset (net)	9	2,84,542.95	2,88,217.87
Non-current Invetments			-
Long-term Loans and Advances			-
Other Non-current Assets	10	-	6,80,000.00
2 Current Assets			
Current Investments			-
Inventories		-	2,75,000.00
Trade Receivables	11	21,65,784.59	46,29,818.55
Cash and Cash Equivalents	12	22,56,283.10	1,20,106.09
Short-term Loans and Advances	13	1,70,000.00	1,70,000.00
Other Current Assets	14	36,77,273.75	43,14,533.48
TOTAL		93,19,165.58	1,14,68,798.28
III Notes on Financial Statements	1		

Place : Kochi-19

Date : 01/09/2022

Vide our separate report attached

For and on behalf of Board

For S I N D & ASSOCIATES
Chartered Accountants



Shamim C. Ibrahim B.Sc; FCA, DISA (ICAI)
 Partner (M. No.213630)

Abdul Jaleel M
 Managing Dirtector

Roshan Abdul Jaleel
 Director

UDIN:22213630BGOBYO1546



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, 2022

[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	14,10,10,419.31	2,02,00,193.28
II	Other Income	16	1,50,439.22	60,421.39
III	Total Revenue (I+II)		14,11,60,858.53	2,02,60,614.67
IV	Cost of services consumed		13,32,67,761.87	1,73,52,112.00
	Purchase of Consumables		-	-
	Changes in inventories of Finished Goods	17	2,75,000.00	1,12,558.00
	Work-in-Progress and Stock-in-Trade		-	-
	Employee Benefit expenses	18	42,11,555.00	13,44,143.00
	Finance costs	19	2,12,268.24	2,91,550.37
	Depreciation and Amortization Expenses	8	2,25,841.10	3,04,759.71
	Other Expenses	20	27,37,752.05	7,74,691.43
	Total Expenses		14,09,30,178.26	2,01,79,814.51
V	Profit before Exceptional Extraordinary Items and tax (III-IV)		2,30,680.27	80,800.16
VI	Exceptional Items		-	-
VII	Profit before Extraordinary Items and Tax (V-VI)		2,30,680.27	80,800.16
VIII	Extraordinary Items		-	-
IX	Profit Before Taxation (VII-VIII)		2,30,680.27	80,800.16
X	Current Tax		64,851.00	31,188.00
	Deferred Tax	9	3,674.93	(6,884.87)
XI	Profit /(Loss) for the period from Continuing Operations		1,62,154.35	56,497.03
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)		1,62,154.35	56,497.03
XVI	Earnings Per Equity share			
	Basic	21	10.81	3.77
	Diluted		10.81	3.77

Place : Kochi-19

Date : 01/09/2022

Vide our separate report attached

For and on behalf of Board of Directors

For S I N D & ASSOCIATES
Chartered Accountants


Shamim C. Ibrahim B.Sc, FCA, DISA (ICAI)
 Partner (M. No.213630)

UDIN: 22213630BGOBYO1546



Abdul Jaleel M
 Managing Director

Roshan Abdul Jaleel
 Director

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

Notes Forming Part of Financial Statements as at 31st March, 2022

Note : 2 Share Capital

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Equity Share Capital		
Authorised share capital 15000 shares of Rs. 100/- each	15,00,000.00	15,00,000.00
Issued,Subscribed and fully paid share capital 15000 shares of Rs. 100/- each	15,00,000.00	15,00,000.00
Calls unpaid	-	-
Forfeited shares	-	-
Preference Share Capital		
Authorised share capital	-	-
Issued,Subscribed and fully paid share capital	-	-
Calls unpaid	-	-
Forfeited shares	-	-
Total	15,00,000.00	15,00,000.00

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

Sr No	Name	As at 31.03.2022		As at 31.03.2021	
		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 period	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	6,01,337.70	
Profit and (Loss) Account of current year	1,62,154.35	6,01,337.70
Total	7,63,492.05	6,01,337.70

Note : 4 Short Term Borrowings

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
ICICI Bank-OD A/c	11,96,838.90	9,96,237.52
Abdul Jaleel Mankarathodi - Director's Loan	7,78,567.82	
Total	19,75,406.72	9,96,237.52

Note : 5 Trade Payables

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Sundry Creditors	30,51,741.80	19,30,413.17
Total	30,51,741.80	19,30,413.17



GREEN OASIS TOURS AND TRAVEL SERVICES PRIVATE LIMITED
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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	10,70,495.28	53,69,585.00
BPCL SBI Card Octane	10,531.89	-
SBI Prime Credit Card	15,046.88	78,354.24
HDFC Credit Card	1,89,454.50	1,33,924.82
IndusInd Bank Credit Card	83,304.35	1,67,440.98
ICICI Bank Credit Card	10,452.91	-
RBL Credit Card	10,235.20	26,950.85
Total	13,89,521.01	57,76,255.89

Note: 7 Short Term Provision

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Audit Fee Payable	3,35,000.00	3,00,000.00
TDS Payable	22,000.00	35,500.00
Provident Fund Payable	2,17,153.00	2,17,153.00
Provision for Tax	64,851.00	-
Expenses Payable		80,713.00
Total	6,39,004.00	6,33,366.00

Note: 9 Deferred Tax Assets

Particulars	Figures as at the end of current reporting period
Depreciation As Per IT	2,39,975.43
Depreciation as per books	2,25,841.10
Difference (1-2)	(14,134.33)
Deferred Tax	(3,674.93)
Deferred Tax as per Last year Balance Sheet	2,88,217.87
Total	2,84,542.95

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
Fixed Deposit for IATA	-	6,80,000.00
Total	-	6,80,000.00

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	21,65,784.59	46,29,818.55
Total	21,65,784.59	46,29,818.55



GREEN OASIS TOURS AND TRAVEL SERVICES PRIVATE LIMITED
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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:		
Axis Bank Cochin		10,588.90
Malappuram Service Bank		4,052.00
State Bank of India	9,37,890.05	12,976.64
Cash in Hand:		
Cash	13,18,393.05	92,488.55
Total	22,56,283.10	1,20,106.09

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	1,70,000.00	1,70,000.00
Total	1,70,000.00	1,70,000.00

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	33,12,935.75	42,00,349.16
Website Advance	10,000.00	10,000.00
Income Tax Refund Receivable	68,430.00	-
Telephone Advance	2,848.00	2,848.00
Post Office Account	500.00	500.00
TDS Receivable	11,082.00	836.32
GST Receivables	2,71,478.00	
Advance Tax	-	1,00,000.00
Total	36,77,273.75	43,14,533.48



GREEN OASIS TOURS AND TRAVEL SERVICES PRIVATE LIMITED
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Notes Forming Part of Financial Statements as at 31st March, 2022

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	14,10,10,419.31	2,02,00,193.28
Other Operating Revenues	-	-
Total	14,10,10,419.31	2,02,00,193.28

Note : 16 Other Income

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Accrued Interest on FD	1,28,712.00	-
Miscellaneous Income	16,594.38	3,550.39
Accrued Interest on Savings Account	1,715.00	105.00
Commission Received	-	46,001.00
Income From Gds	3,417.84	-
Interest on Income Tax	-	10,765.00
Total	1,50,439.22	60,421.39

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	2,75,000.00	3,87,558.00
Less: Closing Inventories	-	2,75,000.00
Total	2,75,000.00	1,12,558.00

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	28,46,510.00	3,05,943.00
Directors' Remuneration	10,00,000.00	10,00,000.00
Incentive for Staff	1,83,680.00	-
Staff Welfare Expense	1,81,365.00	38,200.00
Total	42,11,555.00	13,44,143.00



GREEN OASIS TOURS AND TRAVEL SERVICES PRIVATE LIMITED
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Note : 19 Finance cost

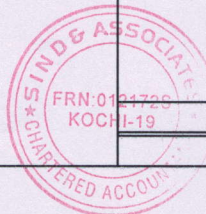
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Interest and Bank Charges	2,12,268.24	2,91,550.37
Total	2,12,268.24	2,91,550.37

Note : 20 Other Expenses

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Advertisement	4,23,734.72	700.00
Audit Fee	75,000.00	75,000.00
Books and Periodicals	9,860.00	-
Business Promotion	-	1,186.45
BSP	21,017.52	53,869.59
Charity and Donation	1,000.00	70.00
Computer Stationery	27,963.11	320.00
Electricity Expenses	56,705.12	32,495.00
Rates and Taxes	(286.00)	2,849.00
Fuel Expense	1,73,810.00	14,833.57
General Expenses	1,43,309.00	7,195.00
GST Late Fee	5,200.00	28,443.00
IATA Charges	23,291.83	10,986.23
Office Expenses	24,007.00	3,158.00
Legal Expense	7,606.52	15,630.96
Marketing Expense	1,06,658.33	
Miscellaneous Expenditure	913.69	625.00
Postage and Courier Expenses	1,833.00	1,130.00
Printing and Stationery	12,924.10	-
Refreshments	2,70,550.00	3,433.00
Rent	2,20,000.00	3,28,875.00
Repairs and Maintenance	4,16,594.00	5,450.00
ROC fee and Filing Charges	20,000.00	20,000.00
Subscription and Membership Fees	7,450.00	31,680.00
Telephone and Internet Expenses	68,804.74	93,591.80
Travelling Expense Self Tickets	13,546.00	-
Travelling Expenses	3,84,789.00	7,249.00
Vehicle (Other)	1,79,178.00	
Website Expenses	41,047.37	
Water Charges	1,245.00	4,093.00
Write Off		19,227.83
Loss on Sale of Fixed Assets		12,600.00
Total	27,37,752.05	7,74,691.43

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	1,62,154.35	56,497.03
Weighted Average Number of Equity Shares for Basic EPS Computation (Nos.)	15,000.00	15,000.00
Basic EPS	10.81	3.77



GREEN OASIS TOURS AND TRAVEL SERVICES PRIVATE LIMITED
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Note: 6 TANGIBLE ASSETS
DEPRECIATION ON FIXED ASSETS UNDER COMPANIES ACT

ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	AS AT 01.04.2021	ADDITIONS	DELETIONS	AS AT 31.03.2022	Rate	As At 31.03.2021	For the Period	Deletion	As at 31.03.2022	As At 31.03.2022	As At 31.03.2022
Air Conditioner	1,47,280.00	-	-	1,47,280.00	18.10%	78,859.10	12,384.18	-	91,243.28	56,036.72	68,420.90
CCTV and Camera	31,902.00	-	-	31,902.00	18.10%	15,898.74	2,896.59	-	18,795.33	13,106.67	16,003.26
Computer	2,40,285.00	-	-	2,40,285.00	63.16%	2,26,719.41	12,672.79	-	2,39,392.20	892.80	13,565.59
Furniture & fixtures	4,01,643.00	-	-	4,01,643.00	25.89%	3,04,318.04	25,197.43	-	3,29,515.47	72,127.53	97,324.96
Generator	81,000.00	-	-	81,000.00	18.10%	43,346.48	6,815.29	-	50,161.76	30,838.24	37,653.53
LCD Projector	3,296.00	-	-	3,296.00	45.07%	3,130.11	74.77	-	3,204.88	91.12	165.89
Mobile	27,150.00	-	-	27,150.00	18.10%	11,759.35	2,785.71	-	14,545.06	12,604.94	15,390.65
Neddumbassery Office Setup	50,000.00	-	-	50,000.00	25.89%	32,155.79	4,619.86	-	36,775.66	13,224.34	17,844.21
New Office Set Up Malappuram	2,16,438.00	-	-	2,16,438.00	25.89%	1,35,456.05	20,966.23	-	1,56,422.28	60,015.72	80,981.95
Office Accessories	37,114.00	-	-	37,114.00	18.10%	18,883.06	3,299.80	-	22,182.86	14,931.14	18,230.94
Office Equipments	2,27,633.00	-	-	2,27,633.00	18.10%	1,13,402.16	20,675.78	-	1,34,077.94	93,555.06	1,14,230.84
Office Furnishing	15,56,800.00	-	-	15,56,800.00	25.89%	10,77,890.06	1,07,588.33	-	11,85,478.39	3,71,321.60	4,78,909.94
Telephone and Network	21,550.00	-	-	21,550.00	18.10%	11,392.76	1,838.46	-	13,231.22	8,318.78	10,157.24
Television	47,990.00	-	-	47,990.00	18.10%	25,747.60	4,025.87	-	29,773.47	18,216.53	22,242.40
	30,90,081.00	-	-	30,90,081.00		20,98,958.71	2,25,841.10	-	23,24,799.81	7,65,281.19	9,91,122.29



GREEN OASIS TOURS AND TRAVEL SERVICES PRIVATE LIMITED
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DEPRECIATION ON FIXED ASSETS UNDER INCOME TAX ACT

Sl no	Particulars	W. D. V as at 01.04.2021	Additions During the year		Deletions during the Year	Total	DEPRECIATION		W. D. V as at 31.03.2022
			Before 30.09.2021	After 30-09-2021			Rate	Amount	
1	Computers	36,736.97	-	-		36,736.97	40%	14,694.79	22,042.18
2	Furniture & fixtures	3,74,065.41	-	-		3,74,065.41	10%	37,406.54	3,36,658.87
3	New Office Setup MPM	1,35,443.97	-	-		1,35,443.97	10%	13,544.40	1,21,899.57
4	Office Furnishing	11,76,796.15	-	-		11,76,796.15	10%	1,17,679.62	10,59,116.54
5	Office Accessories	19,854.76	-	-		19,854.76	15%	2,978.21	16,876.55
6	Office Equipments	1,42,830.35	-	-		1,42,830.35	15%	21,424.55	1,21,405.80
7	LCD Projector	2,462.56	-	-		2,462.56	15%	369.38	2,093.18
8	Air Conditioner	76,881.08	-	-		76,881.08	15%	11,532.16	65,348.92
9	Television	25,051.08	-	-		25,051.08	15%	3,757.66	21,293.42
10	Telephone and Network	11,320.62	-	-		11,320.62	15%	1,698.09	9,622.53
11	Generator	42,282.51	-	-		42,282.51	15%	6,342.38	35,940.13
12	CCTV and Camera	17,552.00	-	-		17,552.00	15%	2,632.80	14,919.20
13	Neddumbassery Office Setup	34,627.50	-	-		34,627.50	10%	3,462.75	31,164.75
14	Mobile	16,347.29	-	-		16,347.29	15%	2,452.09	13,895.19
	Total	21,12,252.25	-	-	-	21,12,252.25		2,39,975.43	18,72,276.82

