

INSIGHT VACATIONS AND INSIGHT VOYAGES
ROSILY MALIYAM VEETIL JOHN
NOTES ATTACHED TO FORM NO.3CD FOR THE YEAR ENDED
31.03.2024

1. The assessee is a Tour operator.
2. Cash in hand as on 31.03.2024 has not been physically verified by us.
3. In Apollo tyres V/s DCIT the ITAT Cochin branch in ITA 31/CVCH/2010 dated 29-05-2013 (11) TMI 209 observed that section 40(a)(ia) doesnot envisage a situation where there was a short deduction/lesser deduction as in the case of 201(1a) and therefore in a case of short deduction/lesser deduction of tax, the entire expenditure whose genuineness was not doubted cannot be disallowed.



For R. Krishna Iyer & Co.

Chartered Accountants

Partner

K. Parvathy Ammal

(MM No. 204767)

FRN: 01474S

UDIN: 24204767BKCAAJ1980

Place: Kochi

Date: 16-08-2024

Rosily M John, PROPRIETRIX
INSIGHT VACATION & INSIGHT VOYAGES
Balance Sheet as at 31 March 2024

Particulars	Note	31 March 2024
I. EQUITY AND LIABILITIES		
(1) Owners' Fund		
(a) Owners Capital Account	1	11,80,908
Total		11,80,908
(2) Non-current liabilities		
(a) Long-term Borrowings	2	15,12,883
Total		15,12,883
(3) Current liabilities		
(a) Trade Payables		
- Due to Micro, Small and Medium Enterprises		-
- Due to Others		28,97,676
(b) Other Current Liabilities	3	71,53,751
(c) Short-term Provisions	4	89,824
Total		1,01,41,251
Total Equity and Liabilities		1,28,35,042
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	5	22,71,512
(b) Other Non-current Assets	6	43,50,000
Total		66,21,512
(2) Current assets		
(a) Trade Receivables	7	7,22,648
(b) Cash and cash equivalents	8	20,01,787
(c) Short-term Loans and Advances	9	34,58,441
(d) Other Current Assets	10	30,654
Total		62,13,530
Total Assets		1,28,35,042

See accompanying notes which form part of the financial statements

As per our report of even date
For R. KRISHNA IYER & Co.

For Rosily M John, PROPRIETRIX

Chartered Accountants
 Firm's Registration No. 014745



K Parvathy Ammal

Chartered Accountants

Membership No. 204767

UDIN: 24204767BKCAAJ1980

Place: Kochi

Date: 16 August 2024

Rosily M John, PROPRIETRIX
INSIGHT VACATION & INSIGHT VOYAGES
Statement of Profit and loss for the year ended 31 March 2024

Particulars	Note	31 March 2024
Revenue from Operations	11	2,12,83,077
Other Income	12	18,347
Total Income		2,13,01,424
Expenses		
Employee Benefit Expenses	13	60,93,861
Depreciation and Amortization Expenses	14	2,44,242
Other Expenses	15	1,38,62,810
Total expenses		2,02,00,913
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		11,00,511
Exceptional Item		-
Profit/(Loss) before Extraordinary Item and Tax		11,00,511
Extraordinary Item		-
Profit/(Loss) before Tax		11,00,511
Tax Expenses		
- Current Tax		89,824
- Prior Period Taxes		13,570
Profit/(Loss) for the period		9,97,117

See accompanying notes which form part of the financial statements

As per our report of even date
For **R. KRISHNA IYER & Co.**

Chartered Accountants
Firm's Registration No. 01474S



K Parvathy Ammal
Chartered Accountants
Membership No. 204767
UDIN: 24204767BKCAAJ1980
Place: Kochi
Date: 16 August 2024



For Rosily M John, PROPRIETRIX

Rosily Benny, PROPRIETRIX

INSIGHT VACATIONS & INSIGHT VOYAGES

ADJUSTMENT STATEMENT FOR INCOME TAX PURPOSES

ASSESSMENT YEAR: 2024-25**** PREVIOUS YEAR ENDED 31.03.2024

INCOME FROM BUSINESS		
Profit / Loss From Business		11,00,511
Disallowances		
Depreciation considered Separately		2,44,242
137 Disallowance	3,150	
Bad Tax	5,864	
Telephone Charges	41,040	10,011
Internet Charges		2,000
Contribution		
40(a)(ii) - Incometax Paid		
40(a)(ia): Payments to contractors or sub contractors		13,56,764
Depreciation as per IT Rules		2,44,242
Income considered seperately - Interest received		18,347
INCOME FROM BUSINESS		10,94,175

INCOME FROM OTHER SOURCES		
Interest	81,620	
GROSS TOTAL INCOME		11,75,795

Deductions under chapter VI A		
80G Donation		
80D Deduction (Medical Insurance)		
Deduction U/S 80TTA		
Deduction u/s 80C		
Life Insurance Premium		
Tuition Fees	Reduced to	
NET TAXABLE INCOME		11,75,795
ROUNDED OFF TO		11,75,790

Tax Due thereon		86,369
Education Cess @ 4%		3,454.8
Tax With Surcharge & Cess		89,824
Tds	26,037	
Advance Tax Paid		26,037
		63,787
Interest u/s 234A		
Interest u/s 234B	3,189	
Interest u/s 234C	3,217	
Interest u/s 234E		6,406
Balance tax payable /(Refund Due)		70,190

Year	1990	1991	1992	1993	1994
1990	100	100	100	100	100
1991	100	100	100	100	100
1992	100	100	100	100	100
1993	100	100	100	100	100
1994	100	100	100	100	100

1 Owners Capital Account

Particulars	31 March 2024
Opening Balance	-
Capital Brought in during the year	4,73,791
Profit for the period	9,97,117
Capital Receipts 1	1,00,000
Total of Credit Side	15,70,908
Less:	
Withdrawals	3,90,000
Total of Debit Side	3,90,000
Total	11,80,908

2 Long term borrowings

Particulars	31 March 2024
Unsecured Term loans from other parties	15,12,883
Total	15,12,883

3 Other current liabilities

Particulars	31 March 2024
Advances from Customers	35,86,328
GST Payable	
-CGST @ 9%	946
-IGST @ 18%	98,817
-Others	57,166
TDS Payable	
-TDS @ 1% - Non Company	19,691
-TDS @ 2% - Company	46,400
-TDS @ 2% - Non Company	13,517
-Others	33,596
Other payables	
-Salary Payable	2,67,290
Incentive payable	30,30,000
Total	71,53,751

4 Short term provisions

Particulars	31 March 2024
Provision for Income tax	89,824
Total	89,824

See accompanying notes which form part of the financial statements

As per our report of even date
For **R. KRISHNA IYER & Co.**
Chartered Accountants
Firm's Registration No. 014745



K Parvathy Ammal
Chartered Accountants
Membership No. 204767
UDIN: 24204767BKCAAJ1980
Place: Kochi
Date: 16 August 2024



For Rosily M John, PROPRIETRIX

Property, Plant and Equipment
Schedule of Assets

(In Rs)

Property, Plant and Equipment Schedule of Assets	Gross Block				Depreciation and Amortization				Net Block	Net Block
	As on 1-Apr-23	Addition	Deduction	As on 31-Mar-24	As on 1-Apr-23	for the year	Deduction	As on 31-Mar-24	As on 31-Mar-24	As on 31-Mar-24
Property, Plant and Equipment										
Crystal		21,39,881		21,39,881				1,60,491	19,79,390	-
Computer	66,658	57,120		1,23,778		1,60,491		49,511	74,267	66,658
Computer Software	10,800			10,800		49,511		4,320	6,480	10,800
Electric Welding Machine	9,250			9,250		4,320		1,388	7,863	9,250
Pipes & Fittings	1,90,285	12,600		2,02,885		1,388		20,289	1,82,597	1,90,285
Printer & Tab	17,760			17,760		20,289		7,104	10,656	17,760
Printing Machine & Camera	11,400			11,400		7,104		1,140	10,260	11,400
				-		1,140		-	-	-
Total	3,06,153	22,09,601	-	25,15,754	-	2,44,242	-	2,44,242	22,71,512	3,06,153
Previous Year		3,63,920				57,767		57,767		3,06,153

6 Other non current assets		31 March 2024
Particulars		
Security Deposits		3,50,000
Bank Deposit having maturity of greater than 12 months		40,00,000
Total		43,50,000

7 Trade receivables		31 March 2024
Particulars		
Secured considered good		6,57,616
Unsecured considered good		65,032
Total		7,22,648

7.1 Trade Receivables Ageing Schedule		31 March 2024
Particulars		
Outstanding for a period less than 6 months from the date they are due for receipt		
Secured Considered good		(28,63,680)
Outstanding for a period exceeding 6 months from the date they are due for receipt		(28,63,680)
Secured Considered good		-
Total		(28,63,680)

8 Cash and cash equivalents		31 March 2024
Particulars		
Balances with banks		20,01,787
Total		20,01,787

9 Short term loans and advances		31 March 2024
Particulars		
Loans and advances to related parties		(11,720)
-Umang Staff		32,59,161
Advances to Creditors		
Advances to Employees		10,000
-Ranjith - Staff		
Others		2,500
-Advance - Reshmi Nath		8,500
-Advance - Rosilyn		10,000
-Advance - Rupak		1,00,000
-Advance - Vinay		80,000
-Vinay Mr.		
Total		34,58,441

10 Other current assets

Particulars	31 March 2024
Other Income Receivable	
- TDS Receivable	240
TCS	19,990
Tds Receivable Asst Yr 2023-24	10,424
Total	30,654

11 Revenue from operations

Particulars	31 March 2024
Sale of services	
- Service Charge Received	83,62,941
- Others	1,29,20,136
Total	2,12,83,077

12 Other Income

Particulars	31 March 2024
Interest Income	
- Interest on FD	1,682
- Others	16,665
Total	18,347

13 Employee benefit expenses

Particulars	31 March 2024
Salaries and wages	27,86,307
Staff welfare expenses	
- Others	2,77,554
Total	30,30,000
	60,93,861

14 Depreciation and amortization expenses

Particulars	31 March 2024
depreciation	2,44,242
Total	2,44,242

15 Other expenses

Particulars	31 March 2024
Auditors' Remuneration	23,600
Power and fuel	44,032
Rent	2,10,700

Repairs others	
-Repairs & Maintanance Vehicle	68,899
-Repairs & Maintance	5,650
-Others	3,738
	24,170
Rates and taxes	6,90,112
Other Business Administrative Expenses	79,058
Travelling Expenses	
Miscellaneous expenses	500
-	600
-Waste Disposal Charges	10,360
-Others	
Other Expenses	39,368
-Administration Charges	2,000
-Donation	83,906
-Interest expense	41,040
-Internet Charges	54,211
-Loss on Package	3,800
-marketing expenses	280
-medical expenses	9,900
-membership fee	5,864
-mobile phone charges	54,553
-Office Expense	97,141
-Printing and Stationery	27,800
-Processing fee	8,260
-subscription expenses	1,920
-Tour Operating Charges	18,200
-vehicle expenses	53,690
-website expenses	3,859
bank charges	6,720
professional charges	1,33,232
Room Reservation Expenses - Domestic	70,500
Taxi Hire Expenses - Domestic	1,18,51,297
Tour Operation Expenses - Domestic	1,33,850
written off	
Total	1,38,62,810

See accompanying notes which form part of the financial statements

As per our report of even date
For R. KRISHNA IYER & Co.
Chartered Accountants
Firm's Registration No. 01474S

For Rosily M John, PROPRIETRIX



K Parvathy Ammal
Chartered Accountants
Membership No. 204767
UDIN: 24204767BKCAAJ1980
Place: kochi
Date: 16 August 2024

1 Long term borrowings

Particulars	31 March 2024
Unsecured Term loans from other parties	
- Sundaram Finance Limited., Ernakulam	15,12,883
Total	15,12,883

2 Trade payables

Particulars	31 March 2024
Due to others	
Achus Travels	5,00,000
- Aby (Transport) Map Voyages	32,670
- Aby Transporter	65,500
- Associated Travels	2,015
- Avadale Thekkady	10,660
- Blessing Holidays	26,703
- Blue Jelly Transport, Alleppey	24,000
- Bobby M., Mr.(Transport)	17,441
- Breeze Resort - Munnar	61,350
- Classic Regency, Trivandrum	5,470
- Crystal Park Inn, Mysore	17,976
- Darshan Hotel, Ooty	45,111
- Fortune Jp Celestial	2,859
- Green Island - Andaman	40,300
- Grt Hotels, Chennai	11,800
- Haritha , Srisailam	7,500
- Heights Munnar, Munnar	18,108
- Hotel Arujunaa, Rameswaram	9,356
- HTC	2,800
- HTC Transport , Kerala	49,005
- Impact Designs	28,500
- Insight Vehicle	3,23,198
- Jasmine Palace, Trivandrum	2,394
- Justa Sarang - Rameswaram	40,000
- Keys Hotel, Cochin	7,220
- Keys Prima, Thekkady	17,360
- Krishnadas Palappara Mr. (Landlord)	9,500
- Madurai Voyages	24,400
- Manoj V.T., Kerala (Transport)	20
- Mohan Tours	1,46,110
- Mohan Tours, Bangalore	1,35,630
- Nandha Travels - Sudhi	27,345
- Nandha Travels, Kerala (Sudhi Transporter)	2,44,277
- Niraamaya Retreat Surya Samudra - Kovalam	10,084
- Palladium Resorts, Bangalore	9,006
- Palm Era Resort, Coorg	26,928
- Pandia Rajan, Chennai (Transport)-Matrix Cabs	84,041

- Pepperwine Resorts, Thekkady	8,652
- Praveena Anitha Ms.. (Transporter)	4,73,541
Total continued	25,68,830

Particulars	31 March 2024
Total continued from previous page	25,68,830
- Quality Airport Hotel, Aluva	300
- Regent Lake Palace Kollam	4,000
- Rejilesh Transporter	2
- Relax Houseboat	1,000
- Ristagno House Boat, Alleppey	10,000
- Ritika Ms. (WLTS), Chennai (Transport)	16,544
- Royal Rivers House Boat	4,010
- S.S. India Tours & Travels, Madurai	2,47,191
- Ss India Travels	18,500
- Wild Saga Thekkady	2,000
- Wolkenberg Resort, Munnar	25,299
Total	28,97,676

3 Other current liabilities

Particulars	31 March 2024
Advances from Customers	
- 4 Seasons Holidayz - Gujarat	500
- Abhishek Jha Mr., Gujarat	1
- Adbhuttam Holidays - Surat	2
- Aireo Holidays - Ahmedabad	76,500
- Amazing Travel Hub - Baroda	30,000
- Balaji Travel House, Suraj, Gujarat	10,500
- Benjamin C/o Rupak - Kerala	5,750
- Bhagumama Holidays - Gujarat	14,500
- BK Holidays - Gujarat	1,23,900
- BLISSFUL HOLIDAYS	44,000
- Burhani Holidays, Dahod, Gujarat	15,000
- Carnival Holidays - Gujarat	50,000
- Cruise Holiday - Gujarat	12,000
- DM Travel Hub - Gujarat	57,000
- E3 Holidays - Rajkot	52,000
- Exploring Holidays - Ahmedabad	15,500
- Feira Tours - Punjab	1,00,000
- Go Explore Holiday - Gujarat	55,000
- Hetal Travels - Gujarat	30,000
- HM Trip - Rajkot	80,000
- IK Tourism - Gujarat	89,000

- Insight Voyages, Ernakulam	6,45,000
- Jayman Holidays - Gujarat	4,83,000
- Joy Box Enterprises	800
- Lakshya International, Gujarat	40,000
- Lambuji Tours - Surat	1,90,000
- Make Your Memories - Ahmedabad	3,900
- METHANIYA SHAMJIBHAI	2,500

Total continued

22,26,353

Other current liabilities

Particulars	31 March 2024
Total continued from previous page	22,26,353
- Move on Holidays - Gujarat	60,000
- My Wish Holidays, Moga, Punjab	63,500
- Neil Tours - Surat	7,750
- New Goodluck Travels - Gujarat	30,000
- One Stop For All	30,000
- Saumya Holidays - Aurangabad	1,00,000
- Sheetal's Yatra - Surat	1,000
- Shree Saibaba Holidays - Ahmedabad	18,000
- SIDDIQUE TOUSEEF	27,000
- SK Holidays - Gujarat	9,000
- Skybird - Jagdeesh - Surat	3,03,201
- SkyBird Holidays - Ankita - Gujarat	50,000
- SP Travels - Gujarat	1
- StreetRomeo Travel Planner - Surat	1,000
- Sundries	26,023
- Time Travel - Mumbai	91,500
- Travel Light - Gujarat	1,00,000
- Travel Monster - Surat	10,000
- Travelcation - Gujarat	80,000
- Trip Out - Surat	83,500
- Trip Planner - Surat	54,000
- Unique Holidays - Surat	800
- Vipul Tours - Punjab	29,000
- XLNT Tours - Gujarat	1,50,000
- Yours Holiday Campus - Surat	34,700
GST Payable	
CGST @ 9%	946
IGST @ 18%	98,817
- IGST	56,219
- SGST	1
- SGST @ 9 %	946
TDS Payable	
TDS @ 1% - Non Company	19,691
TDS @ 2% - Company	46,400

TDS @ 2% - Non Company	13,517
- Tds Payable	33,596
Other payables	
Salary Payable	2,67,290
Incentive payable	30,30,000
Total	71,53,751

4 Short term provisions

Particulars	31 March 2024
Provision for Income tax	
- Provision for tax	89,824
Total	89,824

5 Property, Plant and Equipment and Intangible Assets

Particulars	31 March 2024
- Computer Software A/c	6,480
- Coffee Wending Machine	7,863
- Computer	74,267
- Furniture and Fittings	1,82,596
- Innova Crysta	19,79,390
- Printer and Tab	10,656
- Punching Machine and Camera	10,260
Total	22,71,512

6 Other non current assets

Particulars	31 March 2024
Security Deposits	
- Icici Bank Credit Card	1,00,000
- Rent Deposit	2,50,000
Bank Deposit having maturity of greater than 12 months	
- FD - 50300899499841	30,00,000
- FD - 50300917841654	10,00,000
Total	43,50,000

7 Trade receivables

Particulars	31 March 2024
Secured considered good	
- Four Point Sheraton, Chennai	1,062
- Insight Vacation	6,45,000
- J.C. Residency, Kodaikanal	804
- Kluney Manor	2,500

- Kumarakom Lake Resort, Kumarakom	3,823
- Lemon Tree, Coimbatore	807
- Ramada Resorts, Alleppey	736
- Taj Connemara, Chennai	873
- The Serai Resort, Kabini	2,011
Unsecured considered good	
- 99 Destinations - Gujarat	15,680
- Dharmesh Travel World - Bardoli	6,000
- Mansuri Travels - Gujarat	600
- RoadLink Trips - Punjab	1,200
- Shiv Travels - Gujarat	33,052
- Shivam Tours & Travels - Gujarat	8,500
Total	7,22,648

8 Cash and cash equivalents

Particulars	31 March 2024
Balances with banks	
- Fixed Deposit - HDFC Bank	2,00,000
- HDFC Bank A/c No.50200067411340	93,692
- Icici Bank A/c No.248305500203	82,023
- Voyages - HDFC Bank	16,26,072
Total	20,01,787

9 Short term loans and advances

Particulars	31 March 2024
Loans and advances to related parties	
Umang Staff	(11,720)
Advances to Creditors	
- Aadishakti Ayurveda Village, Trivandrum	50,283
- Aarem Valley, Kodaikkanal	1,620
- ABAD BROOKSIDE LAKKIDI	3,746
- Abad Green Forest	7,997
- Abad Harmonia	35,344
- Abad Turtle, Marari	2,411
- Airlink Castle	30,500
- Amber Dale, Munnar	4,932
- Amuse Vesta, Munnar	7,653
- Amuse Vista, Munnar	3,797
- Ananda Inn, Pondicherry	5,362
- AP Tourism Hotel Srisailam	6,016
- Arbour Resort	7,696
- Arbour Resort, Munnar	1,200
- Arcadia Regency Alleppey	13,000
- Astoria Hotel - Madurai	9,100

- Aurika Coorg Luxury by Lemon Tree - Coorg	5,910
- Aurum Resort	10,000
- Blanket Munnar, Munnar	5,768
- Blanket Resort, Munnar	9,481
- Blue Jelly Cruises, Alleppey	1,995
- Blue Waters Cherai	3,400
- Broad Bean Cochin	7,161
- Broad Bean Munnar	1,23,654
- Broad Bean Resort & Spa, Munnar	804
- Broadbean Hotel, Cochin	2,641
- Brunton Boatyard, Cochin	720
- Chandys Windy Woods	4,428
- Chandys Windy Woods, Munnar	1,484
- Chariot Beach Resort, Chennai	1,040
- Chemmannur International Holidays & Resorts Ltd	660
- Classic Regency - Alleppey	16,939
- Classic Sarovar, Trivandrum	205
- Cloud Castle - Munnar	26,944
Total continued	4,02,175

Short term loans and advances

Particulars	31 March 2024
Total continued from previous page	4,02,175
- Cloud Castle, Munnar	228
- Clouds Valley - MUNNAR	6,856
- Club Mahindra - Kovalam	2,440
- Club Mahindra - Thekkady	2,510
- Club Mahindra Madikeri	7,038
- Club Mahindra Madikeri Resorts, Coorg	580
- Club Mahindra, Cherai	160
- Coorg Cliff Resort	20,565
- Coorg Cliff Resorts India Pvt., Coorg	1,469
- Coorg County	12,000
- Country Club Kovalam (Treasure Cove)	11,560
- Country Club, Kovalam	124
- County Club Hospitality and Holidays Ltd., Bandipur	792
- Crystal Park Inn Mysore	17,976
- Daiwik Hotels Rameswaram	6,812
- Darshan Hotel - Ootty	74,065
- Deccan Park Ooty	90,000
- Deccan Park, Ootty	1,038
- Delightz Inn - OOTTY	1,308
- Devonshire Greens MUNNAR	16,426
- Devonshire Greens, Munnar	2,076
- Eastend Lakesong Resort - Kumarakom	6,139
- Eastened Lake Song, Kumarakom	508

- Elephant Court - THEKKADY	5,995
- Elephant Court, Thekkady	895
- Elephant Route - Thekkady	1,455
- Elephant Route, Thekkady	57
- Estuary Island Resort, Poovar	2,375
- Estuary Sarovar Portico, Poovar Island	90
- Evolve Back Kabini	4,998
- EVOLVE LAKE HOUSEBOAT	31,500
- Fog Resort Munnar	35,350
- Fortune JP Palace, Mysore	1,962
- Fortune Jp Palace-Mysore	14,184
- Fortune Sullivan Court	2,091
- Fragrant Nature Retreat & Resorts, Kollam	670
- Fragrant Nature, Cochin	1,100
- Fragrant Nature, Munnar	760
- Fragrant Nature Kollam	3,898
- Fragrant Nature Munnar	10,644
- Gem Park Ooty	14,241
- Gempark Hotel, Ootty	5,522
- Gokulam Grand - Coorg	25,000
- Gokulam Grand Kumarakom	7,420
- Gokulam Grand Resort, Kumarakom	1,460
- Gokulam Park - Munnar	3,700
Total continued	8,60,212

Short term loans and advances

Particulars	31 March 2024
Total continued from previous page	8,60,212
- Gokulam Park In Coimbatore	4,600
- Gokulam Park Inn, Munnar	9,006
- Gopi Nivas, Kanyakumari	309
- Gopinivas	140
- Grand Plaza - Munnar	7,019
- Grand Thekkady	100
- Grand Valley, Munnar (Supreme Hospitality)	200
- Great Escape Resort, Munnar	4,600
- Great Trails - Kodaikkanal	3,080
- Green Gates, Wayanad	624
- Green Palace Pondicherry	400
- Green Woods - Thekkady	3,519
- Hamuse KODAIKANAL	2,894
- Haveli Backwater Resort - Alapppy	3,930
- Haveli Resorts, Alleppey	204
- Haze & Kites Munnar	3,612
- Heights Munnar	17,774

- Heritage Madurai	3,889
- Hills & Hues	2,920
- Hindustan Beach Resort	2,572
- Hindustan Hotels & Resorts, Varkala	295
- Holiday Inn Cochin	3,111
- Holiday Inn, Cochin	755
- Holiday Vista - THEKKADY	3,868
- Holiday Vista, Thekkady	47,275
- Hotel Daiwik, Rameswaram	2,372
- Hotel Jai - Kodaikanal	1,740
- Hotel Rameswaram Grand, Rameswaram	187
- Hotel Sparsa, Kanyakumari	2,042
- Hyderabad Tours And Travels	12,800
- Indrizzo Spice Valley Munnar	6,400
- Isola Di Coco	42,703
- Isolo Di Coco, Kovalam	2,911
- J.C. Residency, Madurai	631
- Jasmine Palace	13,767
- Jc Residency Madurai	25,361
- Jeevees Wayanad	2,035
- Jibin George Mr., (Transport) Trogan, Kerala	776
- Jibin Transporter	465
- Jp Coridal - BANGALORE	2,203
- Jungle Bay Resort - WAYANAD	3,614
- Jungle Park Resort	1,700
- Justa Hotels & Resorts	40,000
- JVK Park - Cochin	3,800
- Kadkani Riverside Resort - Coorg	2,575
- Kalathil Lake Resort	13,267
Total continued	11,68,257

Short term loans and advances

Particulars	31 March 2024
Total continued from previous page	11,68,257
- Kalathil Lake Resort, Alleppey	1,782
- Kerala Marigot Cruises	7,500
- Keys Cochin	25,396
- Keys Hotel, Trivandrum	1,663
- Keys Trivandrum	5,562
- Kodai Resort, Kodaikanal	1,300
- Kumarakom Lake Resort	5,000
- La Montana Ootty	6,289
- La Montana, Ootty	989
- Lake Canopy	7,000
- Lake View Munnar	15,096
- Lake View Ooty	3,541

- Lake View, Munnar	791
- Lakeway Resort - Alappay	3,000
- Le Coorg	17,500
- Le Pondy - PONDICHERRY	2,012
- Le Pondy, Pondicherry	21,628
- Leaf Munnar	36,747
- Leela Kovalam	4,112
- Lemon Tree Alleppey	5,500
- Lemon Tree Thekkady (Keys Prima)	44,538
- Lemon Tree Ulsoor Bangalore	25,000
- Luxo Cochin	17,494
- MA Tours & Travels	300
- Madikeri Heritage, Coorg	5,592
- Marari Village Beach Resort, Marari	1,429
- Marasa Sarovar Premire, Thirupati	3,131
- Merry Weather, Thekkady	315
- Merryweather Resort	4,675
- Montrose Villa Coorg	4,467
- Mountain Shadow	23,128
- Mountain Shadows Resorts Pvt Ltd., Wayanad	1,400
- Munnar Queen	33,669
- Munnar Queen, Munnar	9,428
- My Own Travels	20,445
- Nandha Travels - Noushad	53,170
- Niramaya Retreats Backwaters & Beyond, Kumarakom	30,491
- O By Tamara -TRIVANDRUM	4,157
- Olive Down Town - COCHIN	3,109
- Olive Downtown, Cochin	332
- Oxygen Resort - Thekkady	2,813
- Paddington Resort Coorg	3,380
- Pagoda Resort Alleppey	8,775
- Palladium Suites Bangalore	8,674
- Palm Era Coorg	28,974
- Patio, Thekkady	90
Total continued	16,79,641

Short term loans and advances

Particulars	31 March 2024
Total continued from previous page	16,79,641
- Pearl Palace Hotel - COCHIN	3,438
- Peppervine - THEKKADY	21,942
- Periyar Meadows	11,545
- Periyar Meadows, Thekkady	1,016
- Poetree Sarovar, Thekkady	720
- Poovar Island Resort	83,428
- Poovar Island Resort, Poovar	3,480

- Poppys Hotel, Madurai	724
- Poppys Madurai	1,862
- Praveen Pravada	3,20,505
- Preethi Classic Towers - Ooty	7,306
- Preethi Classic, Ooty	1,600
- Prince Resorts Unit of Pagoda Resorts, Alleppey	748
- Purna Rivera - Munnar	6,000
- Quality Airport Hotel	2,800
- Quorum Mysore	5,150
- Radisson Blu Plaza Mysore	4,450
- Rajan - Matrix Car Rental	25,000
- Rajanish Mr., Alleppey (Transport)	460
- Rameswaram Grand	26,512
- Regenta Jungle Resort Kabini Springs	6,614
- Remya Ms. (Transporter), Kerala	36,500
- Residency Tower - Rameswaram	6,113
- Rhythm Kumarakom	5,490
- Rio Grand	2,845
- Rio Grande, Madurai	406
- Rio Meridien Mysore	31,902
- Rio Meridien, Mysore	1,146
- Ristagno Holiday- Alappey	36,595
- Riverine Suites	2,182
- Rohit Behsaniya Mr.	16,400
- Royal Riviera	12,500
- Samudra KTDC	2,972
- Samudratheeram Beach Resort - Kovalam	30,240
- Sarovar Poetree - Thekkady	16,320
- Sarovar Portico Classic Trivandrum	8,068
- Seashore Kanyakumari	10,580
- Shalimar Spice Garden	5,500
- Silver Green Wayanad	1,376
- Sinclairs Ooty	4,186
- Sparsa Kanyakumari	12,426
- Spice Routes, Alleppey	483
- Spice Village	2,110
- Spicegrove Thekkady	8,032
- SS Grand - Rameswaram	9,700
- Star Palace Rameshwaram	3,230
Total continued	24,82,243

Short term loans and advances

Particulars	31 March 2024
Total continued from previous page	24,82,243
- Starlit Suite Cochin	1,324
- Sterling Eik Hill - Ootty	74,391

- Sterling Kodai Valley, Kodaikanal	2,898
- Tamara Kodaikanal	4,914
- Tea Valley Munnar	3,752
- Tea Village Munnar	7,844
- Tea Village, Munnar	464
- The Leaf, Munnar	2,119
- The Patio	8,465
- The Promenade, Pondicherry	12,348
- The Valle Munnar	1,000
- Tiger Trails - Thekkady	4,712
- Time Square Boutique Hotel Alleppey	500
- Tree Top Thekkady	3,089
- Triveny River Palace	12,700
- Trivers Munnar	4,870
- Trivers Resort, Munnar	120
- Turtle on the Beach - Kovalam	2,820
- Uday Backwater, Alleppey	621
- Uday Backwaters	9,259
- Uday Samudra Kovalam	29,014
- Udaya Samudra, Kovalam	34,554
- Vibe Resort Munnar	54,090
- Vishnu Khansaniya	6,600
- Waterscape KTDC - Kumarakom	9,487
- Wayanad Wild	3,640
- White House, Munnar	25,000
- Wild Avenue Resort And Spa - Thekkady	4,480
- Wild Avenue Resorts and Spa, Thekkady	902
- Wilderness Resort Coorg	2,38,340
- Wildreiness Resorts, Coorg	1,338
- Wolkenburg Resort - Munnar	40,382
- Woods Resort Wayanad	1,194
- Woodstock Villa	61,828
- World Back Water, Alleppey	6,050
- Yantra Leisure's by Spree Ootty	3,179
- Yellow Bamboo	86,910
Advances to Employees	
Ranjith - Staff	10,000
Others	
Advance - Reshmi Nath	2,500
Advance - Rosilyn	8,500
Advance - Rupak	10,000
Advance - Vinay	1,00,000
Vinay Mr.	80,000
Total	34,58,441

10 Other current assets

Particulars	31 March 2024
Other Income Receivable	
TDS Receivable	240
TCS	19,990
Tds Receivable Asst Yr 2023-24	10,424
Total	30,654

11 Revenue from operations

Particulars	31 March 2024
Sale of services	
Service Charge Received	83,62,941
- Room Reservation Income - Domestic	1,36,715
- Taxi Hire Income - Domestic	85,809
- Tour Operation Income - Domestic	1,26,97,612
Total	2,12,83,077

12 Other Income

Particulars	31 March 2024
Interest Income	
Interest on FD	1,682
- Interest on FD	16,665
Total	18,347

13 Employee benefit expenses

Particulars	31 March 2024
Salaries and wages	
- Salary	27,69,863
- Staff Welfare	16,444
Staff welfare expenses	
- Bonus and Allowance	2,51,500
- Staff Welfare Expense	26,054
- Incentive	30,30,000
Total	60,93,861

14 Depreciation and amortization expenses

Particulars	31 March 2024
depreciation	2,44,242
Total	2,44,242

15 Other expenses

Particulars	31 March 2024
Bank Charges	3,859
Professional Charges	6,720
Room Reservation Expenses - Domestic	1,33,232
Taxi Hire Expenses - Domestic	70,500
Tour Operation Expenses - Domestic	1,18,51,297
written off	
- Creditors Written Off	84,000
- Debtors Written Off	49,850
Auditors' Remuneration	
- Audit Fee	23,600
Power and fuel	
- Electricity Charges	44,032
Rent	
- Rent	46,700
- Rent - Office	1,64,000
Repairs others	
Repairs & Maintanance Vehicle	68,899
Repairs & Maintanance	5,650
- Repairs & Aintenance - Office	500
- Repairs & Maintenance Charges - Computer	1,350
- Repairs and Maintenance	1,888
Rates and taxes	
- Fees, Rates & Taxes	21,020
- Road Tax	3,150
Other Business Administrative Expenses	
- Sales Promotion Expenses	6,90,112
Travelling Expenses	
- Travelling Expense	1,460
- Travelling Expenses	77,598
Miscellaneous expenses	
- Discount Allowed	500
- Mobile Recharge	10,360
Waste Disposal Charges	600
Other Expenses	
Administration Charges	39,368
Donation	2,000
Interest expense	83,906

Internet Charges	41,040
Loss on Package	54,211
Marketing Expenses	3,800
Medical Expenses	280
Membership Fee	9,900
Mobile Phone Charges	5,864
Office Expense	1,988
Office Expense	
- Office Expenses	52,565
Printing and Stationery	97,141
Total continued	1,37,52,940

Other expenses

Particulars	31 March 2024
Total continued from previous page	1,37,52,940
Processing fee	27,800
subscription expenses	
- Subscription	8,260
Tour Operating Charges	1,920
Vehicle Expenses	18,200
Website Expenses	53,690
Total	1,38,62,810

16 Tax Expenses

Particulars	31 March 2024
Current Tax	
- tax expenses	89,824
Prior Period Taxes	
- Income Tax Paid	13,570
Total	1,03,394