

KERALA AMAZING HOLIDAYS PRIVATE LIMITED

BALANCE SHEET AS AT 31 MARCH 2019

(Amount in rupees)

Particulars	Note No.	Figures as at 31-03-2019	Figures as at 31-03-2018
1	2	3	4
I.EQUITY AND LIABILITIES			
(1)Shareholders' fund			
(a)Share capital	1	100,000.00	100,000.00
(b)Reserves and surplus	2	460,761.95	373,905.45
(c)Money received against share warrants		-	-
(2)Share application money pending allotment			
(3)Non-current liabilities			
(a)Long-term borrowings	3	75,452.00	319,720.00
(b)Deferred tax liabilities (Net)	4	1,511.01	1,416.25
(c) Other Long term liabilities		-	-
(d)Long-term provisions		-	-
(3)Current liabilities			
(a)Short-term borrowings		-	-
(b)Trade payables		-	-
(c)Other current liabilities	5	380,000.00	-
(d)Short-term provisions	6	230,787.58	322,065.00
TOTAL		1,248,512.54	1,117,106.70
II.ASSETS			
(1)Non-current assets			
(a)Fixed assets	7		
(i)Tangible assets		17,383.00	-
(ii)Intangible assets		20,000.00	25,000.00
(iii)Capital work-in-progress		-	-
(iv)Intangible assets under development		-	-
(b)Non-current investments		-	-
(c)Deferred tax assets (Net)		-	-
(d)Long-term loans and advances		-	-
(e)Other non-current assets		-	-
(2)Current assets			
(a)Current investments		-	-
(b)Inventories		-	-
(c) Trade receivables	8	46,970.10	-
(d)Cash and cash equivalents	9	1,115,159.44	1,092,106.70
(e)Short-term loans and advances		-	-
(f)Other current assets	10	49,000.00	-
TOTAL		1,248,512.54	1,117,106.70

See accompanying notes to financial statements

For and on behalf of the Board

DHANESH MATTAPPILLY SHAJI
MANAGING DIRECTOR
DIN : 06599034

MATTAPPILLY PRABHAKARAN SHAJI
DIRECTOR
DIN : 07488716

Place:Aluva
Date:28/06/2019

As per our report of even date attached
For S V A R & ASSOCIATES
Chartered Accountants
Firm Registration No:013344S

Sunoj Sanni FCA, DISA(ICA), ACS
Partner
Membership No:221526



KERALA AMAZING HOLIDAYS PRIVATE LIMITED
PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31 MARCH 2019

(Amount in rupees)

Particulars	Note No.	For the year ended 31st March 2019	For the year ended 31st March 2018
1	2	3	4
I. Revenue from operations	11	4,919,537.14	5,442,792.96
II. Other income	12	-	1,127.38
III. Total Revenue (I + II)		<u>4,919,537.14</u>	<u>5,443,920.34</u>
IV. Expenses			
Cost of material consumed		-	-
Employee benefits expense	13	329,000.00	413,000.00
Finance costs	14	830.22	1,779.75
Depreciation and amortization expense	7	10,017.00	5,000.00
Other expenses	15	4,455,585.66	4,790,532.25
Total expenses		<u>4,795,432.88</u>	<u>5,210,312.00</u>
V. Profit before exceptional and extraordinary items and tax (III - IV)		124,104.26	233,608.34
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V - VI)		124,104.26	233,608.34
VIII. Extraordinary Items		-	-
IX. Profit\ (Loss) before tax (VII - VIII)		<u>124,104.26</u>	<u>233,608.34</u>
X. Tax expense:			
(1) Current tax	16	37,153.00	73,420.00
(2) Deferred Tax	17	94.76	1,416.25
XI. Profit\ (Loss) for the period (IX - X)		<u>86,856.50</u>	<u>158,772.09</u>
XII. Earnings per equity share:	18		
(1) Basic (in Rs.)		8.69	15.88
(2) Diluted (in Rs.)		8.69	15.88
Nominal Value per Share (in Rs.)		10.00	10.00

See accompanying notes to financial statements

For and on behalf of the Board

DHANESH MATTAPPILLY SHAJI
 MANAGING DIRECTOR
 DIN : 06599034

MATTAPPILLY PRABHAKARAN SHAJI
 DIRECTOR
 DIN : 07488716

As per our report of even date attached
 For S V A R & ASSOCIATES
 Chartered Accountants
 Firm Registration No:013344S

Sunoj Sanni FCA, DISA(ICA), ACS
 Partner
 Membership No:221526

Place: Aluva

Date: 28/06/2019



KERALA AMAZING HOLIDAYS PRIVATE LIMITED

Notes to financial statements for the year ended 31 March 2019

1.Share capital

Particulars	Amount in Rs.	
	As at	
	31-Mar-19	31-Mar-18
Authorised		
10,000 (Previous Year- 10,000) Equity Shares of Rs.10 each	100,000.00	100,000.00
	100,000.00	100,000.00
Issued, Subscribed and Paid Up		
10,000 (Previous Year-10,000) Equity Shares of Rs.10 each	100,000.00	100,000.00
Total	100,000.00	100,000.00

(a)Reconciliation of number of equity shares

Particulars	Amount in Rs.			
	As at			
	31-Mar-19		31-Mar-18	
	Number	Amount	Number	Amount
Balance as at the beginning of the year	10,000.00	100,000.00	10,000.00	100,000.00
Add:Shares issued during the year	-	-	-	-
Add:Bonus shares issued during the year	-	-	-	-
Balance as at the end of the year	10,000.00	100,000.00	10,000.00	100,000.00

(b)Rights, preferences, and restrictions attached to shares

Equity Shares: The company has one class of equity shares having a par value of Rs.10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(c)Details of shareholders

Name	As at			
	31-Mar-19		31-Mar-18	
	Number	% of holding	Number	% of holding
DHANESH MATTAPPILLY SHAJI	7,900	79.00	7,900.00	79.00
MATTAPPILLY PRABHAKARAN SHAJI	2,100	21.00	2,100.00	21.00
Total	10,000.00	100.00	10,000.00	100.00

2.Reserves and surplus

Particulars	Amount in Rs.	
	As at	
	31-Mar-19	31-Mar-18
(a)Surplus in Statement of profit and loss		
Balance as at the beginning of the year	373,905.45	215,133.36
Profit/(Loss) for the period	86,856.50	158,772.09
Less:Appropriations		
Transfer to Statutory Reserve	-	-
Balance at the end of the year	460,761.95	373,905.45
Total	460,761.95	373,905.45

3.Long-term borrowings

Particulars	Amount in Rs.	
	As at	
	31-Mar-19	31-Mar-18
Loans and advances from directors		
Dhanesh Mattappilly Shaji	75,452.00	319,720.00
Total	75,452.00	319,720.00

4.Deferred tax liabilities(Net)

Particulars	Amount in Rs.	
	As at	
	31-Mar-19	31-Mar-18
Deferred tax liability/(asset) at the beginning	1,416.25	-
Current year deferred tax expense / (income)	1,511.01	1,416.25
Deferred tax liability/(asset) at the end	94.76	1,416.25

5. Other Current Liabilities

Particulars	Amount in Rs.	
	As at	
	31-Mar-19	31-Mar-18
(a) Advance From Customers		
Ashu Miss	300,000.00	-
Prasad (C/O Sajimon)	80,000.00	-
Total	380,000.00	-

6. Short-term provisions

Particulars	Amount in Rs.	
	As at	
	31-Mar-19	31-Mar-18
Provision for		
(a) Taxation	40,080.00	73,420.00
Less: TDS Receivable	-1,990.00	65,015.00
	38,090.00	8,405.00
(b) Audit Fees	30,600.00	30,600.00
(c) GST Payable	17,097.58	33,060.00
(d) Salary	145,000.00	250,000.00
Total	230,787.58	322,065.00

8. Trade Receivables

Particulars	Amount in Rs.	
	As at	
	31-Mar-19	31-Mar-18
Mr. George Thomas	4,720.00	-
Sacred Heart Cmi Public School, Thevara	42,250.10	-
Total	46,970.10	-

9. Cash and cash equivalents

Particulars	Amount in Rs.	
	As at	
	31-Mar-19	31-Mar-18
(a) Balances with bank		
State Bank Of India	722,884.87	615,549.83
(b) Cash on hand	392,274.57	476,556.87
Total	1,115,159.44	1,092,106.70

10. Other Current assets

Particulars	Amount in Rs.	
	As at	
	31-Mar-19	31-Mar-18
Advance to suppliers		
Contento Tourism Pvt Ltd	20,000.00	-
Le Seasons Beach Resort	5,000.00	-
JJ Holidays Resorts Pvt Ltd	24,000.00	-
Total	49,000.00	-

11. Revenue From operations

Particulars	Amount in Rs.	
	For the year ended	
	31-Mar-19	31-Mar-18
Income liable to Service tax		190,068.00
Income liable to GST:		
Tour Package	1,502,487.14	3,687,294.96
Commission Income	125,216.00	113,967.00
Airport assistance	-	17,200.00
Pure agent services	3,291,834.00	1,434,263.00
Total	4,919,537.14	5,442,792.96

12. Other Income

Particulars	Amount in Rs.	
	For the year ended	
	31-Mar-19	31-Mar-18
Bank Interest	-	541.38
Interest on IT refund	-	586.00
Total	-	1,127.38

13.Employee benefit expenses

Particulars	Amount in Rs.	
	For the year ended	
	31-Mar-19	31-Mar-18
Salaries & Wages	184,000.00	163,000.00
Managerial Remuneration	145,000.00	250,000.00
Total	329,000.00	413,000.00

14.Finance costs

Particulars	Amount in Rs.	
	For the year ended	
	31-Mar-19	31-Mar-18
Interest and and bank charges	830.22	1,779.75
Total	830.22	1,779.75

15.Other expenses

Particulars	Amount in Rs.	
	For the year ended	
	31-Mar-19	31-Mar-18
Advertisement & business promotion	4,983.00	22,000.00
Audit fee		
• Statutory Audit fees	20,000.00	20,000.00
• Accounting review charges	6,000.00	7,000.00
• Return filing fee	4,000.00	3,600.00
Cable charges	-	5,050.00
Donation	10,000.00	20,000.00
Discount allowed	-	11,370.00
Drinking water charges	-	23,560.00
Electricity Charges	4,181.00	7,287.00
Food & Accommodation	-	1,149,675.52
Fuel Expenses	43,538.28	65,883.45
Gift expenses	-	74,327.00
Insurance Charges	-	25,652.00
Return filing fee	11,990.00	12,100.00
Newspaper & magazines	-	4,200.00
Office expenses	2,685.56	28,500.00
Printing and Stationery	3,597.32	98,631.00
Pure agent services	3,291,834.00	1,434,263.00
Rent	100,800.00	97,734.00
Repairs & Maintenance	-	15,027.00
Round off	-	326.58
GST late fee	250.00	-
Interest on Taxation	1,162.00	-
Registration charges	1,700.00	-
Software and website charges	18,416.00	-
SMS Alert Expenses	35,400.00	-
Duties & Taxes	-	41,095.66
Telephone & Internet charges	24,545.00	55,769.00
Travelling expenses		467,682.00
Tour package expenses	870,503.50	1,099,799.04
Total	4,455,585.66	4,790,532.25

Note 8- Fixed assets

FY : 2018-19 (Amount in Rs.)

Sl.No	Particulars	Gross Block				Depreciation				Net Block	
		Original Cost	Additions/ Transfers during the year	Deletions during the year	Closing Balance as on 31.03.2019	Opening Balance as on 01.04.2018	Depreciation for the current year	Deductions/ Adjustments	Closing Balance as on 31.03.2019	Value as on 31.03.2019	Value As on 31.03.2018
1	Software	20,000.00	-	-	20,000.00	4,000.00	4,000.00	-	8,000.00	12,000.00	16,000.00
2	Trademark	10,000.00	-	-	10,000.00	1,000.00	1,000.00	-	2,000.00	8,000.00	9,000.00
3	T.V	-	17,500.00	-	17,500.00	-	2,507.00	-	2,507.00	14,993.00	-
4	Monitor	-	4,900.00	-	4,900.00	-	2,510.00	-	2,510.00	2,390.00	-
					-						
	Total	30,000.00	22,400.00	-	52,400.00	5,000.00	10,017.00	-	15,017.00	37,383.00	25,000.00

FY : 2017-18 (Amount in Rs.)

Sl.No	Particulars	Gross Block				Depreciation				Net Block	
		Original Cost	Additions/ Transfers during the year	Deletions during the year	Closing Balance as on 31.03.2018	Opening Balance as on 01.04.2017	Depreciation for the current year	Deductions/ Adjustments	Closing Balance as on 31.03.2018	Value as on 31.03.2018	Value As on 31.03.2017
1	Software	20,000.00	-	-	20,000.00	-	4,000.00	-	4,000.00	16,000.00	20,000.00
2	Trademark	-	10,000.00	-	10,000.00	-	1,000.00	-	1,000.00	9,000.00	-
	Total	20,000.00	10,000.00	-	30,000.00	-	5,000.00	-	5,000.00	25,000.00	20,000.00

**Depreciation As per Income tax Act
Previous Year 2018/19**

Assessment Year 2019/20

Block Assets	Rate %	WDV as on 01-04-2018	Addtions up to 01-10-2018	Additions After 01-10- 2018	Deletions	Total	Depreciation for the opening balance as on 01-04-2018	Depreciation up to 01-10-2018	Depreciation After 01-10- 2018	Total Depreciation	WDV on 31-03-2019
Software	40.00	12,000.00	-	-	-	12,000.00	4,800.00	-	-	4,800.00	7,200.00
Trademark	25.00	7,500.00	-	-	-	7,500.00	1,875.00	-	-	1,875.00	5,625.00
T V	10.00	-	17,500.00	-	-	17,500.00	-	1,750.00	-	1,750.00	15,750.00
Monitor	40.00	-	4,900.00	-	-	4,900.00	-	1,960.00	-	1,960.00	2,940.00
Total		12,000.00	-	-	-	41,900.00	6,675.00	3,710.00	-	10,385.00	31,515.00