

KERALA AMAZING HOLIDAYS PRIVATE LIMITED

CIN : U74999KL2016PTC045697

BALANCE SHEET AS AT MARCH 31, 2022

(Amount in Hundreds)

Sl.No	PARTICULARS	Note No.	Figures as at the end of current reporting period 2022	Figures as at the end of current reporting period 2021
I.	<u>EQUITY AND LIABILITIES</u>			
1	<u>Shareholders' Funds</u>			
(a)	Share Capital	3	5,000.00	5,000.00
(b)	Reserves & Surplus	4	(739.87)	1,744.09
(c)	Money received against share warrents			
2	<u>Share application money pending allotment</u>			
3	<u>Non-Current Liabilities</u>			
(a)	Long-term Borrowings	5		
(b)	Deffered tax liabilities (Net)	6		
(c)	Other Long term Liabilities			
(b)	Long-term provisions			
4	<u>Current Liabilities</u>			
(a)	Short -term Borrowings			
(b)	Trade Payables	7	61.43	61.43
(c)	Other current liabilities	8	149.14	2.53
(d)	Short-term provisions	9	1,106.01	1,490.33
	TOTAL		5,576.71	8,298.38
II.	<u>ASSETS</u>			
1	<u>Non-Current assets</u>			
(a)	Property, Plant and Equipments and Intangible assets	10		
	(i) Property, Plant and Equipments		211.83	277.31
	(ii) Intangible assets		50.00	100.00
	(iii) Capital work-in-progress			
(b)	Non-Current investments	11	-	
(c)	Deffered tax assets (Net)	6	526.16	1,072.31
(d)	Long-term loans and advances			
(e)	Other non current assets	12	-	
2	<u>Current assets</u>			
(a)	Current Investments			
(a)	Inventories	13	-	
(b)	Trade Receivables	14	240.80	150.00
(c)	Cash and cash equivalentents	15	1,129.49	2,386.83
(d)	Short-term Loans and Advances	16	3,418.43	4,311.93
(e)	Other current assets	17	-	
	TOTAL		5,576.71	8,298.38

Notes forming part of the Accounts 3 to 26

Corporate information and significant accounting policies 1 to 2

Additional Notes forming part of accounts 27 to 31

For and on behalf of the Board

As per our report of even date attached

For S V A R & ASSOCIATES s

Chartered Accountants

Firm Registration No:013344S

DHANESH MATTAPPILLY SHAJI

MATTAPPILLY PRABHAKARAN SHAJI

Managing Director

Director

Hari Krishnan K V

DIN:06599034

DIN: 07488716

Partner

Membership No: 256911

UDIN :22256911BBQDAV1334

Place: Aluva

Date :20-09-2022

Notes to Accounts to Balance sheet

The previous period figures have been regrouped/reclassified, wherever necessary to confirm to the current period presentation

Particulars	Current Year March 31, 2022	Current Year March 31, 2021
NOTE 3 - Share Capital		
Authorised :		
50,000 (March 31st 2022:50,000) Equity shares of Rs.10/- each.	5,000.00	5,000.00
Total	5,000.00	5,000.00
Issued, Subscribed and Paid-up :		
50,000 (March 31st 2022:50,000) Equity shares of Rs.10/- each.	5,000.00	5,000.00
Total	5,000.00	5,000.00
Name of the Shareholder	No. of Shares Held in C.Y.	No. of Shares Held in C.Y.
Equity shares of Rs 10/- each fully paid		
Dhanesh Mattappilly Shaji	47,900	47,900
Mattappilly Prabhakaran Shaji	2,100	2,100
Total	50,000.00	50,000.00

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity Shares

Particulars

At the beginning of the year
 Issued during the year
 Outstanding at the end of the year

Mar-22		Mar-21	
Number	Amount	Number	Amount
50,000.00	5,000.00	50,000.00	5,000.00
		-	-
50,000.00	5,000.00	50,000.00	5,000.00

(b) Details of shareholders holding more than 5% shares in the company

Name of shareholder

Equity shares of Rs 10/- each fully paid
 Dhanesh Mattappilly Shaji

31st March 2022		31st March 2021	
Numbers	% of holding in the class	Numbers	% of holding in the class
47,900.00	95.80%	47,900.00	95.80%
47,900.00	95.80%	47,900.00	95.80%

(c) Terms/ rights attached to equity shares

The company has only one class of equity shares having par value of Rs 10/- per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees. No dividend is proposed by the Board of Directors for the year.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by shareholders

(d) Details of shareholdings of promoters in the company

Shares held by the promoters at the end of the year			Changes during the year
Sl No	Promoter's Name	Number of holding in class	% of holding in class
1	Dhanesh Mattappilly Shaji	47900	96%
2	Mattappilly Prabhakaran Shaji	2100	4%

(e) Details of buyback, bonus shares, issue for consideration other than for cash for past 5 years

There were no shares allotted as fully paid up by way of bonus shares, shares issued for consideration other than for cash and shares bought back during the 5 years immediately preceding the balance sheet date.

(f) The Company does not have a holding company and none of the shares are held by any of their subsidiary companies.

NOTE 7 - Trade Payables

Trade Payables		61.43	61.43
	Gross Total	61.43	61.43

As at 31st March 2022

Particulars	Outstanding for following period from due date of payment				
	Unbilled	Less than 1 Year	1-2 years	2-3 years	More than 3 years
(i) MSME	-	-	-	-	-
(ii) Others	-	61.43	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues -Others	-	-	-	-	-
Total	-	61.43	-	-	-

As at 31st March 2021

Particulars	Outstanding for following period from due date of payment				
	Unbilled	Less than 1 Year	1-2 years	2-3 years	More than 3 years
(i) MSME	-	-	-	-	-
(ii) Others	-	61.43	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues -Others	-	-	-	-	-
Total	-	61.43	-	-	-

NOTE 8 - Other Current Liabilities

a) Current maturities of finance lease obligation		
b) Interest Accrued but not due on borrowings		
c) Interest Accrued and due on borrowings		
d) Income received in advance		2.53
e) Unpaid dividend		
f) Application money received for allotment of securities for refund along with interest due		
g) Unpaid matured deposits and interest accrued thereon		
h) Unpaid matured debentures and interest accrued thereon		
i) Other payables:		
Expense Payable to Director		
GST Payable	149.14	
Salary Payable		
Creditors for expense		
Gross Total	149.14	2.53

NOTE 9 - Short-term Provisions

a) Provision for Employees Benefit		
b) Provision for ITR Filing Fee		
c) Others:		
Provisions for :		
Audit Fees	650.00	450.00
Professional Charges Payable		
Taxation (refer note 10.b below)	(43.99)	42.86
GST Payable		
Managerial Remuneration payable	500.00	1,000.00
Gross Total	1,106.01	1,492.86

Note 9.b - Provision for taxation

Provision for taxation		
Less : TDS Receivable	43.99	2.53
Less : TCS Receivable		
Less Advance tax		
	(43.99)	(2.53)

NOTE 11 - Non-current Investments

- Trade Investments
 Other Investments:
 a) Investment in property
 b) Investment in Equity and preference shares
 c) Investment in Government or Trust Securities
 d) Other non- current Investments

Gross Total	-	-

NOTE 12 - Other Non Current Assets

- a) Long term trade receivables
 b) Security Deposits

Gross Total	-	-

NOTE 13 - Inventories

(Stock-in-trade as per Inventories taken Valued & Certified by the Management)

- a) Raw Material & Packing Materials
 b) Stock in Process (Work in Progress)
 c) Stock of Finished Goods
 d) Stock of Stores & Spares

Gross Total	-	-

NOTE 14 - Trade Receivables

- Trade Receivables outstanding for a period exceeding six months
 From the date they were due for payment
 Secured, considered good
 Unsecured, considered good
 Doubtful
 Less: provision for doubtful trade receivables

	240.80	150.00
Total	240.80	150.00

- Other Trade receivables
 Secured, considered good
 Unsecured, considered good
 Doubtful
 Less: provision for doubtful trade receivables

Total	-	-
Gross Total	240.80	150.00

As at 31st March 2022

Particulars	Outstanding for following periods from due					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
i) Undisputed Trade receivables - considered good	-	240.80				
ii) Undisputed Trade receivables - considered doubtful						
iii) Disputed Trade receivables - considered good						
iv) Disputed Trade receivables - considered doubtful						

As at 31st March 2021

Particulars	Outstanding for following periods from due					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
i) Undisputed Trade receivables - considered good		150.00				
ii) Undisputed Trade receivables - considered doubtful						
iii) Disputed Trade receivables - considered good						
iv) Disputed Trade receivables - considered doubtful						

NOTE 15 - Cash & Cash Equivalents		
a) Balances with Banks		
i) State bank of India	675.88	1,729.73
b) Cheques, draft on hands,		
c) Cash-on-hand	453.61	657.10
Gross Total	1,129.49	2,386.83

NOTE 16 - Short term Loans & Advances		
a) Loans and advances to related parties (Dhanesh)		
b) Advances recoverable in cash or kind	3,418.43	4311.93
c) Others:		
Gross Total	3,418.43	4,311.93

NOTE 17 - Other current assets		
a) Other assets		
Gross Total	-	-

NOTE 25 - Current Tax		
Current Tax		
Gross Total	-	-

NOTE 27 - Contingent Liabilities and commitments		
a) Contingent Liabilities		
i) Claims against the company not acknowledged as debt		
ii) Guarentees		
iii) Other money for which the company is contingently liable		
Total	-	-
b) Commitments		
i) Estimated amount of contracts remaining to be executed on capital account		
ii) Uncalled liability on shares and other investments partly paid		
iii) Other commitments		
Total		
Gross Total		

NOTE 28 - Related Party disclosures
The following parties come under the purview of Related Parties, to comply with the disclosure requirement of Companies (Accounting Standards) Rules, 2006.

(a) Key Managerial Personnel		
Name	Relation	Year
Dhanesh Mattappilly Shaji	Director	2021-22
Mattappilly Prabhakaran Shaji	Director	2021-22

(b) Entities in which KMP/ Relatives of KMP can exercise significant influence		
Name of entity	Status	Year

To comply with the disclosure requirement of Companies (Accounting Standards) Rules, 2006 the following transactions with the related parties are shown as per the AS-18 Related Party Disclosure.

(c) Managerial Remuneration:		
ITEM	31 st March 2022	31 st March 2021
Managerial Remuneration		
(d) Amount Outstanding as at 31st March, 2022	500.00	1,000.00
Particulars	31st March 2022	31st March 2021
Associates		
<i>Nil</i>		
List of the companies in which one of the director(s) has significant influence		
<i>Nil</i>		
Key Management Personnel		
<i>Nil</i>		

Note : Related parties have been identified by the management and relied upon by the auditors

e) Loans and advances in nature od loans to Directors, Promoters, KMPs and related parties		
Type of Borrowers	Amount of loan or advance	Percentage to the total loans
Promoters		
Directors	3,418.43	
KMPs		
Related Parties		

NOTE 29 - Disclosure In Accordance With As 15 On Employee Benefits

The company has not contributed to any relevant employee benefit funds as per relevant government regulations

NOTE 26 - Earnings per share (EPS)

Particulars	March 31, 2022	March 31, 2021
Net profit/ (loss) as per statement of profit and loss	- 2,483.97	- 3,260.74
Less: preference dividend and tax thereon	-	-
Net profit/ (loss) for calculation of basic EPS	- 2,483.97	- 3,260.74
Weighted average number of equity shares in calculating basic EPS	50,000	50,000
Basic and Diluted earnings per share*	- 4.97	- 6.52
Nominal value per share	10.00	10.00

* As per paragraph 41 of AS - 20 'Earnings Per Share', Potential shares are anti-dilutive when their conversion to equity shares would decrease loss per share from continuing ordinary activities. Accordingly, the effects of anti-dilutive potential equity shares are ignored in calculating Diluted earnings per share.

NOTE 30 - Details of dues of Micro, Small and Medium Enterprises

In our opinion the Company has no dues payable to suppliers registered under the Micro, Small and Medium Enterprises Development Act 2006 (MSMED Act) and hence disclosures, if any, relating to amounts unpaid as at the year-end together with interest paid/payable as required under the said act have not been given.

NOTE 30.1 - Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006, (MSME Act)

The information as required under the MSMED Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the company and has been relied upon by the auditors

Particulars	Financial Year Ended 2022	Financial Year Ended 2021
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	-	-
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
(iii) The amount of interest paid by the buyer in terms of Section 16 of the MSMED Act, 2006 along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-	-
(iv) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act	-	-
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
(vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23	-	-

NOTE 31 - Additional Regulatory Informations**a) Details of revaluation of assets**

Where the Company has not revalued its Property, Plant and Equipment

b) Registration of charges or satisfaction with Registrar of Companies

The company is not required to register any further charges

c) Ratios to be disclosed

Ratios	Particulars	Current Year Ratio	Previous Year Ratio	Variance %	Remarks
Liquidity Ratio	Numerator				
	Denominator				
i) Current ratio	Current Assets	3.64	4.41	-17.45%	Decrease in Debtors and Increase in Advance from Customers
	Current Liabilities				
Solvency Ratio					
ii) Debt- equity ratio	Total Liabilities	0.31	1.23	-74.87%	Repaid liability of directors and relative Parties existed previous year
	Total Shareholder's Equity				
iii) Debt- service coverage ratio	Net-Operating Income	-	-	0.00%	No outside loans present in Financials of Company
	Debt Services				
Utilization Ratio					
iv) Inventory turnover ratio	Cost of Goods Sold	#DIV/0!		#DIV/0!	-
	Average Inventory				
v) Trade receivable turnover ratio	Net Credit Sales	-	5.71	-100.00%	Trade Receivable reduced
	Average Accounts Receivable				
vi) Trade payable turnover ratio	Net Credit Purchase	-	-	#DIV/0!	Cash flow increased as a result Creditors were settled off
	Average Account Payable				
vii) Net capital turnover ratio	Total Turnover	1.94	0.13	1422.83%	Increase in turnover and NP ratio increased
	Shareholder's Equity				

Profitability ratio						
viii) Return on equity ratio	Net Income	Shareholder's Equity	-0.58	-0.48	20.60%	Increase in reserves as NP ratio increased
ix) Net profit ratio	Net Profit Before Tax	Total Revenue	-0.24	-3.80	-93.82%	Decrease in production Expenses
x) Return on capital employed	Net Operating profit before Tax	Average capital Employed	-0.45	0.13	-449.90%	Increase in Reserves
xi) Return on investment	Net Income	Cost of Investment	-0.58		#DIV/0!	Increase in NP Ratio

Particulars	31-Mar-22	31-Mar-21
(a) Value of Imports calculated on C.I.F basis by the company during the Financial Year in respect of -	-	-
I. Raw Materials	-	-
II. Components and Spare Parts;	-	-
III. Capital Goods	-	-
(b) Expenditure in Foreign currency during the financial year on account of Royalty, Know how, professional and consultation fees, interest and other matters	-	-
(c) Total value of all imported raw materials, spare parts and components consumed during the financial year and the total value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total components	-	-
(d) The amount remitted during the year in foreign currencies on account of dividends with a specific mention of the total number of non-resident shareholders, the total number of shares held by them on which the dividends were due and the year to which the dividends related	-	-
(e) Earnings in foreign exchange classified under the following heads namely :-	-	-
I. Export of goods calculated on F.O.B basis	-	-
II. Know-how, professional and consultation fees;	-	-
III. Interest and Dividend ;	-	-
IV. Other Income, indicating the nature thereof	-	-
Export of Services	-	-
TOTAL	-	-

For and on behalf of the Board

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

DHANESH MATTAPPILLY SHAJI MATTAPPILLY PRABHAKARAN SHAJI
Managing Director Director
DIN:06599034 DIN: 07488716

Hari Krishnan K V
Partner
Membership No: 256911
UDIN : 22256911BBQDAV1334

Place: Aluva
Date :20-09-2022

KERALA AMAZING HOLIDAYS PRIVATE LIMITED

Depreciation as per companies Act, 2013

SCH-13 Fixed Assets

Sl.No	NO OF YEARS	Particulars	Gross Block				Depreciation				Net Block	
			Opening Balance as on 01.04.2021	Additions/ Transfers during the year	Deletions during the year	Closing Balance as on 31.03.2022	Opening Balance as on 01.04.2021	Depreciation for the current year	Deductions/ Adjustments	Closing Balance as on 31.03.2022	Value as on 31.03.2022	Value As on 31.03.2021
Tangible Assets												
1	5	Building	-	-	-	-	-	-	-	-	-	-
2	3	Computer and Printer	361.63	-	-	361.63	166.47	46.34	-	212.81	148.82	269.45
3	10	Electrical Equipment	-	-	-	-	-	-	-	-	-	-
4	10	Furniture and Fittings	-	-	-	-	-	-	-	-	-	-
5	15	Plant and Machinery	175.00	-	-	175.00	92.85	19.14	-	111.99	63.01	110.99
6	6	Servers and Networks	-	-	-	-	-	-	-	-	-	-
Intangible Assets												
7	10	Software	200.00	-	-	200.00	160.00	40.00	-	200.00	-	80.00
	10	Trademark	100.00	-	-	100.00	40.00	10.00	-	50.00	50.00	70.00
Total			836.63	-	-	836.63	459.32	115.48	-	574.80	261.83	530.44

KERALA AMAZING HOLIDAYS PRIVATE LIMITED
CIN : U74999KL2016PTC045697
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2022

(Amount in Hundreds)

SI.No	PARTICULARS	Note No.	Figures as at the year end of current reporting period 2022	Figures as at the year end of current reporting period 2021
I	Income			
	Revenue from Operations	18	8,245.24	857.14
	Other Income	19	15.89	-
	Total Income		8,261.13	857.14
II	Expenses			
	Cost of Material Consumed	20	-	-
	Employee Benefits Expense	21	390.00	2,122.10
	Finance Cost	22	6.49	10.82
	Depreciation and amortization expense	23	115.48	153.13
	Other expenses	24	9,686.97	2,929.40
	Total Expenses		10,198.94	5,215.45
III	Profit before exceptional and extraordinary items and tax		(1,937.81)	(4,358.31)
IV	Exceptional Items		-	-
V	Profit before extraordinary items and tax (V-VI)		(1,937.81)	(4,358.31)
VI	Extraordinary Items		-	-
VII	Profit before tax (VII-VIII)		(1,937.81)	(4,358.31)
VIII	Tax Expense:			
	(1) Current Tax	25		
	(2) Deferred Tax	6	546.16	(1,097.57)
IX	Profit/(Loss) for the period from continuing operations (IX-X)		(2,483.97)	(3,260.74)
X	Profit/(Loss) for the period from discontinuing operations			
XI	Tax Expense of discontinuing operations			
XII	Profit/(Loss) from discontinuing operations (After Tax) (XII-XIII)			
XIII	Profit/(Loss) for the period (XI+XIV)		(2,483.97)	
XIV	Profit available for Appropriation		(2,483.97)	(3,260.74)
XV	Earnings per share	26		
	i)Basic		(4.97)	(0.07)
	ii)Diluted		(4.97)	(0.07)
	Number of shares used in computing earnings per share			
	i)Basic		50000	50000
	ii)Diluted		50000	50000

Notes forming part of the Accounts

3 to 26

Corporate information and significant accounting policies

1 to 2

Additional Notes forming part of accounts

27 to 31

For and on behalf of the Board

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

DHANESH MATTAPPILLY SHAJI
MATTAPPILLY PRABHAKARAN SHAJI
Hari Krishnan K V
Managing Director
Director
Partner
DIN:06599034
DIN: 07488716
Membership No: 256911
UDIN :22256911BBQDAV1334
Place: Aluva
Date :20-09-2022

Notes to Accounts to Profit and Loss Account		
Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
	Amounts in Hundred	Amounts in Hundred
<u>NOTE 18 - Revenue from Operations</u>		
(a) Sale of Services	8245.24	857.14
Gross Total	8,245.24	857.14
<u>NOTE 19 - Other Income</u>		
Interest Income		
Other non - operating income	15.89	
Gross Total	15.89	-
<u>NOTE 20 - Cost of Materials Consumed</u>		
Opening Stock	-	
Purchase and Incidental expense (refer note below)		
	-	-
Less : Closing Stock		
Cost of Material Consumed	Gross Total	-
<u>Changes in inventories of finished goods</u>		
Work-In-Progress & Stock in Trade		-
Opening Stock	-	-
Finished Goods		-
Work-in-process		-
	-	-
Less :Closing Stock		
Finished Goods		-
Work-in-process	-	-
Gross Total	-	-
<u>NOTE 21 - Employee benefit Expenses</u>		
Salaries & Wages	390.00	1,122.10
Director's Salary		1,000.00
Employees Welfare		
Gross Total	390.00	2,122.10
<u>NOTE 22 - Finance Costs</u>		
Interest and Bank Charges	6.49	10.82
Gross Total	6.49	10.82
<u>NOTE 23 - Depreciation and Amortisation cost</u>		
Depreciation Cost	115.48	153.13
Amortisation Cost		-
Gross Total	115.48	153.13
<u>NOTE 24- Other Expenses</u>		
Building Tax		10.00
Audit Fee	200.00	150.00
Certification charges		12.50
GST Late fee		7.00
Insurance expense		44.80
Income tax late fee		23.58
Legal and Professional charges		200.00
Office Expense		195.00
Power and fuel		213.72
Pure Agent services	8,034.29	546.43
Rent	977.78	960.00
Return filing fee	1.40	370.00
Software and website charges	36.00	51.08
Telephone And Internet	251.97	145.29
Electricity charges	87.53	
Travelling expenses	98.00	
Gross Total	9,686.97	2,929.40