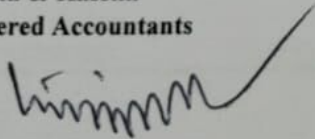


COASTLINE HOLIDAYS PRIVATE LIMITED
 60/49 D, SECOND FLOOR J C CHAMBERS , PANAMPILLY NAGAR, KOCHI, KERALA- 682036
 CIN: U63040KL2003PTC016231
BALANCE SHEET AS AT 31ST MARCH, 2021

PARTICULARS		NOTE NO.	AS AT 31.03.2021 Amount in Rs.	AS AT 31.03.2020 Amount in Rs.
I.	<u>EQUITY AND LIABILITIES</u>			
1	Shareholders' Funds			
	(A) Share Capital	1	5,00,000.00	5,00,000.00
	(B) Reserves And Surplus	2	(97,12,697.93)	(75,48,598.54)
			(92,12,697.93)	(70,48,598.54)
2	Non Current Liabilities			
	(A) Long Term Borrowings	3	1,52,79,063.39	1,32,67,115.39
			1,52,79,063.39	1,32,67,115.39
3	Current Liabilities			
	(A) Short Term Borrowings	4	15,50,776.00	30,87,583.00
	(B) Trade Payables	5	4,59,962.93	12,12,797.47
	(C) Other Current Liabilities	6	13,57,311.27	9,03,659.19
	(D) Short Term Provisions		-	-
			33,68,050.20	52,04,039.66
	TOTAL		94,34,415.66	1,14,22,556.51
II.	<u>ASSETS</u>			
1	Non Current Assets			
	(A) Property, Plant and Equipment	7		
	(I) Tangible Assets		49,06,777.69	65,95,715.14
	(ii) Intangible Assets		12,273.68	17,341.28
	(B) Non Current Investments			
	(C) Deferred Tax Assets (Net)	8	38,53,004.83	37,75,902.35
			87,72,056.20	1,03,88,958.77
2	Current Assets			
	(A) Trade Receivables	9	2,00,420.00	3,34,555.00
	(B) Cash And Bank Balances	10	1,02,165.76	60,060.71
	(C) Short Term Loans And Advances	11	-	6,422.15
	(D) Other Current Assets	12	3,59,773.70	6,32,559.88
			6,62,359.46	10,33,597.74
	TOTAL		94,34,415.66	1,14,22,556.51
	Significant Accounting Policies And Notes To Accounts	19		

As per our report of even date attached.

For Kannan & Kassim
Chartered Accountants

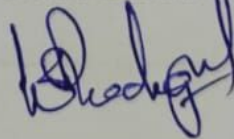


P.B.Vijayabhaskar FCA
Partner
M.No.206038
Firm Reg. No. 008896S

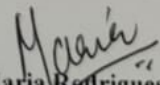
Place: Ernakulam
Date : 03/09/2021



For and on behalf of the board



William Rodrigues
Managing Director
DIN:00190365



Maria Rodrigues
Director
DIN:00190318

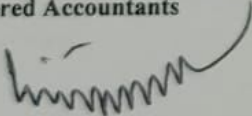


COASTLINE HOLIDAYS PRIVATE LIMITED
60/49 D, SECOND FLOOR J C CHAMBERS , PANAMPILLY NAGAR, KOCHI, KERALA- 682036
CIN: U63040KL2003PTC016231
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH 2021

PARTICULARS		NOTE NO.	Upto 31.03.2021 Amount in Rs.	Upto 31.03.2020 Amount in Rs.
I	Revenue From Operations			
II	Other Income	13	38,43,923.00	1,51,08,476.00
III	Total Revenue (I + II)	14	4,51,549.95	3,89,652.49
IV	Expenses		42,95,472.95	1,54,98,128.49
	Operating Expenses			
	Employees Benefit Expenses	15	26,48,725.42	1,08,66,597.04
	Finance Costs	16	10,14,318.00	18,17,301.00
	Depreciation And Amortisation Expense	17	9,02,023.11	13,70,630.26
	Other Expense	8	17,34,801.05	35,14,898.64
	Total Expense	18	2,36,807.24	4,16,453.18
V	Profit Before tax (III - IV)		65,36,674.82	1,79,85,880.12
VI	Tax Expense		(22,41,201.87)	(24,87,751.63)
	(1) Current Tax			
	(2) Deferred Tax		(77,102.48)	(3,91,983.97)
VII	Profit for the Period (V- VI)		(21,64,099.39)	(20,95,767.66)
VIII	Earnings Per Share			
	(1) Basic		(43.28)	(41.92)
	(2) Diluted		(43.28)	(41.92)
	Significant Accounting Policies And Notes To Accounts	19		

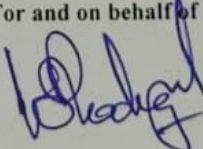
As per our report of even date attached.

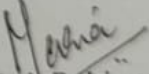
For Kannan & Kassim
Chartered Accountants


P.B. Vijayabhaskar FCA
Partner
M.No.206038
Firm Reg. No. 008896S



For and on behalf of the board


William Rodrigues
Managing Director
DIN:00190365


Maria Rodrigues
Director
DIN:00190318

Place: Ernakulam
Date : 03/09/2021



PARTICULARS		
	RUPEES 31.03.2021	RUPEES 31.03.2020
NOTE 1		
SHARE CAPITAL		
Authorised 100,000 Equity Shares of Rs. 10 each		
Issued, Subscribed and Paid up 50,000 Equity Shares of Rs. 10 each		
Total	10,00,000.00	10,00,000.00
	10,00,000.00	10,00,000.00
Reconciliation of Shares		
Total	5,00,000.00	5,00,000.00
	5,00,000.00	5,00,000.00
Opening Share Capital		
Add: Shares issued during the year		
Add: Rights/Bonus shares issued	5,00,000.00	5,00,000.00
Total	-	-
Less: Buy back of Shares	-	-
Less Reduction in Capital	5,00,000.00	5,00,000.00
Closing Share Capital	-	-
	5,00,000.00	5,00,000.00
	5,00,000.00	5,00,000.00
List of shareholders holding more than 5 percent.		
Names		
1. William Rodrigues	March	March 31
	25,000.00	25,000.00
2. Maria Rodrigues	25,000.00	25,000.00
Total	50,000.00	50,000.00
NOTE 2		
RESERVES AND SURPLUS		
General Reserve		
Profit and Loss Account		
Opening Balance		
Add: Profit/loss during the year	(75,48,598.54)	(54,52,830.88)
	(21,64,099.39)	(20,95,767.66)
TOTAL	(97,12,697.93)	(75,48,598.54)
NOTE 3		
LONG TERM BORROWINGS		
Secured		
(Secured by hypothecation of vehicle and personal guarantee of Directors)		
Sundaram Finance Loans	57,26,816.00	59,45,678.00
Total Secured Loan	57,26,816.00	59,45,678.00
Unsecured		
Loans & Advance from Related Parties		
Loan - William	47,28,457.97	44,16,830.97
Loan - Maria	48,23,789.42	29,04,606.42
Total Unsecured Loan	95,52,247.39	73,21,437.39
TOTAL	1,52,79,063.39	1,32,67,115.39
NOTE 4		
SHORT TERM BORROWINGS		
Secured		
(Secured by hypothecation of vehicles and personal guarantee of directors)		
Sundaram Finance Loans	15,50,776.00	30,87,583.00
Total secured loan	15,50,776.00	30,87,583.00
TOTAL	15,50,776.00	30,87,583.00
NOTE 5		
TRADE PAYABLES		
Sundry Creditors	4,59,962.93	12,12,797.47
TOTAL	4,59,962.93	12,12,797.47



NOTE 6		
OTHER CURRENT LIABILITIES		
TDS Payable		16,469.46
Service tax Payable		3,64,218.95
Advances from customers		33,030.00
Expenses payable		4,65,075.00
GST Payable		24,865.78
		9,03,659.19
NOTE 7		
FIXED ASSETS		
Tangible Assets	33,030.00	
Intangible Assets	13,15,075.00	
	9,206.27	
TOTAL	13,57,311.27	
Total	49,06,777.69	65,95,715.14
	12,273.68	17,341.28
	49,19,051.37	66,13,056.42
NOTE 8		
DEFERRED TAX ASSETS		
Opening Balance Deferred Tax Asset		
Deferred Tax Asset for the Year		
	37,75,902.35	33,83,918.38
	77,102.48	3,91,983.97
TOTAL	38,53,004.83	37,75,902.35
NOTE 9		
TRADE RECEIVABLES		
Over Six Months		
Considered Good		
Below Six Months		
Considered Good		3,34,555.00
	2,00,420.00	
TOTAL	2,00,420.00	3,34,555.00
NOTE 10		
CASH AND BANK BALANCES		
Cash and Cash Equivalents		
Cash in hand		
Balance with banks	116.00	1,029.00
HDFC Bank A/c No. 00202310000412		
HDFC Bank A/c No. 00202020001356	3,890.98	20,129.35
State Bank of India	4.83	4.83
	98,153.95	38,897.53
TOTAL	1,02,165.76	60,060.71
NOTE 11		
SHORT TERM DEPOSITS, LOANS AND ADVANCES		
Advances to Creditors		6,422.15
	-	6,422.15
TOTAL	-	6,422.15
NOTE 12		
OTHER CURRENT ASSETS		
TDS Receivable from Sundaram Finance	44,710.00	51,189.00
Tax Deducted at Source	3,15,063.70	2,48,435.70
Tax Deducted at Source 2018-19	-	7,371.18
Prepaid Expenses	-	3,25,564.00
TOTAL	3,59,773.70	6,32,559.88



NOTES FORMING PART OF THE STATEMENT OF PROFIT AND LOSS ACCOUNT

NOTE 13		
REVENUE FROM OPERATIONS		
Operating revenues		
Inbound Tour Incomes		
TOTAL	38,43,923.00	1,51,08,476.00
TOTAL	38,43,923.00	1,51,08,476.00
NOTE 14		
OTHER INCOMES		
Profit on Sale of Fixed Assets		
Creditors Written off		
Interest On Income Tax	-	3,61,883.00
Extra ordinary Income	87,331.00	12,105.49
Service tax payable writtenoff	-	14,764.00
	-	900.00
TOTAL	3,64,218.95	-
TOTAL	4,51,549.95	3,89,652.49
NOTE 15		
OPERATING EXPENSES		
Tour Operating Expenses		
Vehicle running expense	17,48,097.20	64,47,623.10
	9,00,628.22	44,18,973.94
TOTAL	26,48,725.42	1,08,66,597.04
NOTE 16		
EMPLOYEE BENEFIT EXPENSES		
Salaries, Wages, Bonus etc.		
Remuneration to Directors	20,000.00	3,49,000.00
Workmen and Staff Welfare Expenses	9,80,000.00	13,50,000.00
	14,318.00	1,18,301.00
TOTAL	10,14,318.00	18,17,301.00
NOTE 17		
FINANCE COSTS		
Interest Expense		
Interest on Vehicle Loan	8,94,972.54	13,61,417.01
Bank Charges	7,050.57	9,213.25
TOTAL	9,02,023.11	13,70,630.26
NOTE 18		
OTHER EXPENSES		
Audit Fees	50,000.00	50,000.00
Rates & Taxes	11,410.00	9,000.00
Advertisement & Publicity Charges	-	12,446.00
Bad Debts	10,226.68	9,909.00
Commission	5,000.00	5,000.00
Conveyance	-	5,814.84
Documentation Charge	-	4,700.00
Donation	-	7,520.00
Electricity Expense	-	20,505.78
Fees & Subscription	2,950.00	28,627.00
Interest - Income Tax	-	7,197.50
Miscellaneous Expenses	27,918.00	5,352.00
Postage & Courier	5,253.00	7,025.00
Printing and Stationary	-	12,880.00
Profession Tax	-	1,250.00
Professional Charges	90,000.00	43,720.00
Rent	24,448.93	1,10,000.00
Repair & Maintenance	170.47	6,491.00
Round Off	-	(178.39)
Sales & Business Promotion Exp	-	15,530.00
Telephone & Internet charges	4,028.16	47,488.45
Tour Expence	5,402.00	6,175.00
TOTAL	2,36,807.24	4,16,453.18



Particulars		Amounts(Rs)
Other tour expenses		
Night Halt		73,870.00
Toll & Parking		22,403.00
Fuel Expenses		5,547.20
Inbound tour expenses		16,46,277.00
		17,48,097.20
Vehicle Running Expense		
Drivers Batta		2,25,468.00
RE CM 1533		56,508.38
RE CM 3133		2,54,720.91
RE CN 2133		3,32,615.86
RE CN 4033		9,798.07
RE CP 4633		1,000.00
RE CP 5133		20,517.00
		9,00,628.22
Financial Expenses		
Interest Paid to SFL Petro Card		
Interest Sundaram - CM 1533		9,944.54
Interest Sundaram - CM 3133		15,812.00
Interest Sundaram - CN 2133		80,590.00
Interest Sundaram - CP 4633		99,008.00
Interest Sundaram - CP 5133		3,44,809.00
		3,44,809.00
		8,94,972.54
Secured Loans		
Sundaram Finance - CM 3133		6,69,459.00
Sundaram Finance - CN 2133		8,10,893.00
Sundaram Finance - CP 4633		28,98,620.00
Sundaram Finance - CP 5133		28,98,620.00
		72,77,592.00
Bank Charges		
SBI Bank Charges		2,263.20
HDFC Bank Charges		4,787.37
		7,050.57



Sundry Creditors

Ani Vijayan(Skyarch)	44,482.00
Apple Cabs	26,400.00
Baypride Tours	50,000.75
Babu Etios	52,711.00
Dri. Edwin	5,072.00
Ganga Travels	74,651.09
Greenland Travels	26,945.00
Kannan & Kassim	564.00
Keralapremium Cars	677.70
Krishnakumar(Sky)	32,216.00
Royal Tours	42,500.87
Red Sparrow	7,000.00
Renjith(TD)	13,400.00
Saju Zest	10,996.00
Shajahan	2,500.00
Shibu Airport	1,000.00
Skyarch Tours	23,301.52
Sony (TD)	23,880.00
Southern Tours	2,200.00
Sundaram Fleet Card	19,465.00
	4,59,962.93

Expenses Payable

Audit Fee Payable	
Rent Payable	1,00,000.00
Remuneration to Directors	1,30,000.00
Salary Payable to Staff	8,44,875.00
	2,40,200.00
	13,15,075.00

Trade Receivables

Sunrich Logistics Private Limited	2,00,420.00
	2,00,420.00

Advance from Customers

Mad About India	27,000.00
Perfect Holiday Services	6,030.00
	33,030.00



NOTE 8 - Depreciation as per Companies Act

	Gross Block				Depreciation				
	As on	Additions	Deletions	Total	As on	For the	As on	Net Block	
	01.04.2019				01.04.2020		Year	31.03.2021	As on
			31.03.2021				31.03.2021	31.03.2021	31.03.2020
TANGIBLE ASSETS									
Computer & Accessories	4,35,572.00			4,35,572.00	4,06,644.91	2,146.41	4,08,791.32	26,780.68	28,927.09
Laptop	1,73,661.97			1,73,661.97	1,10,227.17	-	1,10,227.17	63,434.80	63,434.80
Printer	10,200.00			10,200.00	9,690.00	-	9,690.00	510.00	510.00
Vehicles	2,64,74,439.69			2,64,74,439.69	2,03,31,676.52	16,36,658.96	2,19,68,335.48	45,06,104.21	61,42,763.17
Air Conditioner	2,13,200.00			2,13,200.00	1,56,380.08	9,421.94	1,65,802.02	47,397.98	56,819.92
Electrical Fittings	1,91,153.70			1,91,153.70	1,59,301.86	6,974.98	1,66,276.85	24,876.85	31,851.84
Fax Machine	25,150.00			25,150.00	23,893.00		23,893.00	1,257.00	1,257.00
Mobile Phone	1,51,399.00	29,999.00		1,81,398.00	1,20,517.19	16,514.27	1,37,031.46	44,366.54	30,881.81
Satellite Radio	1,999.00			1,999.00	1,900.00		1,900.00	99.00	99.00
Telephone	8,510.00			8,510.00	7,984.53		7,984.53	525.47	525.47
EPABX	46,887.00			46,887.00	34,989.69	4,454.39	39,444.08	7,442.92	11,897.31
Battery	17,700.00			17,700.00	16,814.99		16,814.99	885.01	885.01
Furniture and Fittings	86,692.00	10,797.00		97,489.00	46,673.01	12,151.75	58,824.76	38,664.24	40,018.99
UPS	36,850.00			36,850.00	32,360.03	1,706.83	34,066.86	2,783.14	4,489.97
Interior work	4,02,860.00			4,02,860.00	2,58,956.90	31,788.19	2,90,745.10	1,12,114.90	1,43,903.10
Refrigerator	12,100.00			12,100.00	6,831.15	953.66	7,784.81	4,315.19	5,268.85
Chair	52,725.00			52,725.00	48,190.95		48,190.95	4,534.05	4,534.05
Stabilizer	5,000.00			5,000.00	2,822.36	394.15	3,216.51	1,783.49	2,177.64
Water purifier	6,800.00			6,800.00	3,757.14	550.76	4,307.89	2,492.11	3,042.86
Venetian Blinds	27,000.00			27,000.00	19,206.53	2,017.73	21,224.26	5,775.74	7,793.47
CCTV	38,136.72			38,136.72	23,502.93	3,999.41	27,502.35	10,634.37	14,633.79
SubTotal	2,84,18,036.08	40,796.00	-	2,84,58,832.08	2,18,22,320.93	17,29,733.45	2,35,52,054.38	49,06,777.69	65,95,715.14
INTANGIBLE ASSETS									
Trade Mark	37,650.00	-	-	37,650.00	32,917.27	1,183.18	34,100.45	3,549.55	4,732.73
Software	2,25,828.00	-	-	2,25,828.00	2,13,219.45	3,884.42	2,17,103.87	8,724.13	12,607.81
SubTotal	2,63,478.00	-	-	2,63,478.00	2,46,136.72	5,067.60	2,51,204.32	12,273.68	17,340.54
TOTAL	2,86,81,514.08	40,796.00	-	2,87,22,310.08	2,20,68,457.66	17,34,801.05	2,38,03,258.70	49,19,051.37	66,13,055.69
Previous Year Total	3,06,76,872.58	10,524.00	20,05,882.50	2,86,81,514.08	1,85,53,559.02	35,14,898.64	2,20,68,457.66	66,13,056.42	1,21,23,313.56

