

NEVER BEFORE HOLIDAYS PRIVATE LIMITED

(CIN:- U63030KL2021PTC068400)

Regd Office : 64/2259 C, 2ND FLOOR, KATTUPARAMBIL BUILDING, KATHRIKADAVU, KALOOR,
ERNAKULAM-682017, KERALA

Contact No: -, Email: madhu@neverbeforeholidays.com

Statement of Profit And Loss for the year ending 31st March, 2023

(Amount in Hundreds)

PARTICULARS	NOTE NO	AMOUNT	CURRENT YEAR	AMOUNT	PREVIOUS YEAR
(I) REVENUE FROM OPERATIONS	10		1,87,128.24		22,779.67
(II) OTHER INCOME	11		975.63		-
(III) TOTAL INCOME (I+II)			1,88,103.87		22,779.67
(IV) EXPENSES:					
(1) COST OF MATERIALS CONSUMED					
(2) STORES & SPARES CONSUMED					
(3) PURCHASES OF STOCK-IN-TRADE					
(4) CHANGES IN INVENTORIES OF FINISHED GOODS,WIP AND STOCK-IN-TRADE					
(5) EMPLOYEE BENEFITS EXPENSE					
(6) FINANCE COSTS					
(7) DEPRECIATION AND AMORTIZATION EXPENSE	6	1,171.36		46.43	
(8) OTHER EXPENSES		1,82,804.32		21,912.15	
TOTAL EXPENSES			1,83,975.68		21,958.58
(V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)			4,128.19		821.09
(VI) EXCEPTIONAL ITEMS			-		-
(VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)			4,128.19		821.09
(VIII) EXTRAORDINARY ITEMS			-		-
(IX) PROFIT BEFORE TAX (VII-VIII)			4,128.19		821.09
(X) TAX EXPENSE:					
(1) CURRENT TAX		28.30	-	190.74	-
(2) DEFERRED TAX		(95.45)	-	49.37	-
(XI) PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)			4,195.34		580.98
(XII) PROFIT/ (LOSS) FROM DISCONTINUING OPERATIONS			-		-
(XIII) TAX EXPENSE OF DISCONTINUING OPERATIONS			-		-
(XIV) PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX) (XII-XIII)			-		-
(XV) PROFIT (LOSS) FOR THE PERIOD (XI+XIV)			4,195.34		580.98
(XVI) EARNINGS PER EQUITY SHARE:					
(1) BASIC			0.42		-
(2) DILUTED			0.42		-

SIGNIFICANT ACCOUNTING POLICIES

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FOR NEVER BEFORE HOLIDAYS PRIVATE LIMITED

MADHU KINATTUKARA GOPALAN
(Managing Director)
(DIN-06859446)

SISUPALAN SINUMON
(Director)
(DIN-08848756)

As Per our audit report of even Date

FOR JTSR & ASSOCIATES
(Chartered Accountants)
FRN : 00138225

CA JIJO ABRAHAM, FCA, DISA, DIRM
(PARTNER)
Membership No : 225608
UDIN : 23225608BGTLYZ3924

Place : ERNAKULAM
Date : 06/09/2023

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List for the year ending 31st March, 2023**(Amount in Hundreds)****SHARE CAPITAL****List No -1**

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
SHARE CAPITAL				
- KRISHNA PRASAD	37,500.00		37,500.00	
- MADHU K G	25,000.00		25,000.00	
- SINUMON SISUPALAN	37,500.00	1,00,000.00	37,500.00	1,00,000.00
TOTAL		1,00,000.00		1,00,000.00

LONG TERM BORROWINGS**List No -2**

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
LOANS AND ADVANCES FROM RELATIVES				
- SINU MON LOAN	1,87,380.00		80,986.00	
- KRISHNA PRASAD LOAN	25,809.00	2,13,189.00		80,986.00
TOTAL		2,13,189.00		80,986.00

DEFERRED TAX**List No -3**

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
DEFERRED TAX LIABILITIES				
- DEFERRED TAX LIABILITY	-		4,937.00	4,937.00
DEFERRED TAX ASSETS				
- DEFERRED TAX ASSET	4,608.00	4,608.00		
TOTAL		4,608.00		4,937.00

TRADE PAYABLES**List No -4**

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
TRADE PAYABLES				
- TOUR OPERATION PAYABLES	31,28,530.00		9,19,633.00	
- JAKS & ASSOCIATES	-		17,865.00	
- LEELA ELECTRONICS	-		11,200.00	
- TOUR OPERATION AGENTS AGENTS A/C	15,18,228.00			
- ADAAX SOFTWARE SOLUTIONS	1,21,960.00		1,21,960.00	
- MADHU GOPALAN	-		20,500.00	
- TOUR OPERATION PAYABLES TRAVELS	57,501.00	48,26,219.00	5,16,500.00	16,07,658.00
TOTAL		48,26,219.00		16,07,658.00

OTHER CURRENT LIABILITIES

List No -5

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
CURRENT LIABILITIES - OTHER				
- AUDIT FEE PAYABLE	35,000.00		25,000.00	
- DIRECTOR ALLOWANCE PAYABLE	-		51,999.67	
- BAJAJ FINANCE	8,000.00			
- DIRECTOR'S REMUNERATION PAYABLE	2,18,987.00			
- SALARY PAYABLE	2,62,000.00		2,03,775.00	
- RENT PAYABLE	42,500.00		20,000.00	
- INCOME TAX PAYABLE	1,44,077.00		19,074.00	
- GST PAYABLE	65,715.00		37,280.27	
- CANCELLATION AMOUNT PAYABLE	68,800.00		28,000.00	
- TDS PAYABLE	2,250.00	8,47,329.00		3,85,128.94
TOTAL		8,47,329.00		3,85,128.94

FIXED ASSETS

List No -6

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
FIXED ASSETS				
- COMPUTER	69,867.00		1,17,317.00	
- SOFTWARE	52,894.00			
- FURNITURE AND FITTINGS	63,243.00			
- MOBILE	31,298.00			
- ELECTRICAL AND FITTINGS	18,579.00	2,35,881.00		1,17,317.00
TOTAL		2,35,881.00		1,17,317.00

TRADE RECEIVABLES

List No -7

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
TRADE RECEIVABLES				
- LOF EDUCATIONAL PVT LTD	15,09,968.00		10,21,821.71	
- DHANYA SOFTWARE	-		5,000.00	
- KRISHNA PRASAD CRS	-		37,283.00	
- MARTIN	-		1,38,507.00	
- ADDAX DIGITAL	-		21,316.78	
- UNTOUCHED HOSPITALITY PVT. LTD.	-		2,08,787.34	
- TOUR OPERATION RECEIVABLES	4,64,297.00		3,54,697.00	
- KERALA TRAVEL MART	-		1,00,855.08	
- GTF EXHIBITION AHMD	-	19,74,265.00	20,000.00	19,08,267.91
TOTAL		19,74,265.00		19,08,267.91

CASH AND BANK BALANCES

List No -8

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
BANK BALANCE				
- FEDERAL BANK	21,22,602.07		1,86,949.00	
- HDFC BANK	11,09,559.00	32,32,161.07		1,86,949.00
CASH ON HAND				

- CASH IN HAND	9,264.93	9,264.93	578.00	578.00
TOTAL		32,41,426.00		1,87,527.00

OTHER CURRENT ASSETS

List No -9

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
CURRENT ASSETS - OTHER				
- RENT DEPOSIT	20,000.00		20,000.00	
- STAFF ADVANCE	1,86,162.00			
- FIXED DEPOSIT	6,00,000.00			
- TDS	1,43,929.00	9,50,091.00	3,696.00	23,696.00
TOTAL		9,50,091.00		23,696.00

REVENUE FROM OPERATIONS

List No -10

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
SALES				
- TOUR OPERATIONAL INCOME	1,87,12,824.00	1,87,12,824.00	22,77,967.06	22,77,967.06
TOTAL		1,87,12,824.00		22,77,967.06

OTHER INCOME

List No -11

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
OTHER INDIRECT INCOME				
- MISCELLANEOUS INCOME	10,632.00			
- DISCOUNT RECEIVED	42,550.00			
- COMMISSION RECEIVED	4,031.00			
- RETENTION AMOUNT RECEIVED	40,350.00	97,563.00		
TOTAL		97,563.00		

OTHER EXPENSES

List No -12

PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
INDIRECT EXPENSES OTHER				
- PROMOTIONAL EXPENSES	4,89,517.00		12,600.00	
- DIRECTOR'S REMUNERATION	4,70,728.00			
- RENT	2,57,250.00		33,333.33	
- TRAVELLING EXPENSE	6,76,984.00		8,400.00	
- COMPANY FORMATION FEE	-		22,865.00	
- SALARY	38,31,566.00		8,63,882.00	
- STAFF WELFARE	2,35,189.00		32,972.00	
- EXHIBITION EXPENSE	13,28,407.00		1,26,500.00	
- DIRECTOR ALLOWANCE	3,29,272.00		2,26,999.67	
- OFFICE EXPENSES	54,392.00		37,101.32	
- ADVERTISEMENT EXPENSE	5,54,858.00			
- ELECTRICITY CHARGES	1,34,627.00		39,081.33	
- TELEPHONE AND INTERNET EXPENSES	1,95,492.00		9,122.87	
- PRINTING AND STATIONERY	67,705.00		18,750.00	
- ROC FILING FEE	15,000.00			

- COMPUTER RENT	93,300.00		29,200.00	
- BANK CHARGE	5,913.00		6,334.00	
- HOTEL EXPENSE	1,51,991.00		10,000.00	
- AUDIT FEES	35,000.00		25,000.00	
- REPAIRS AND MAINTENANCE	1,78,482.00	91,05,673.00		15,02,141.52
DIRECT EXPENSES				
- HOTEL EXPENSE FOR TOUR OPERATION	91,74,759.00	91,74,759.00	6,89,073.57	6,89,073.57
TOTAL		1,82,80,432.00		21,91,215.09

FOR NEVER BEFORE HOLIDAYS PRIVATE
LIMITED

As Per our audit report of even Date

FOR JTSR & ASSOCIATES
(Chartered Accountants)
FRN : 0013822S

MADHU KINATTUKARA GOPALAN
(Managing Director)
(DIN-06859446)

SISUPALAN SINUMON
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