

PLUMERIA INTERNATIONAL DESTINATION MANAGEMENT PRIVATE LIMITED

Devikripa, Chilavannur Road Near Poneth Devi Temple, Kadavanthra

Ernakulam , Kerala - 682 020

CIN NO. : U63030KL2022PTC076101

Balance Sheet as at 31st March 2023

Particulars	Notes	As on 31.03.23 (in thousands)
I.EQUITY AND LIABILITIES		
(1)Shareholders' funds		
(a)Share capital	1	300.000
(b)Reserves and surplus	2	145.977
(c)Money received against share warrants		
		445.977
(2)Non-current liabilities		
(a)Long term borrowings	3	-
(b)Deferred Tax Liabilities	4	-
(b)Other Long-term liabilities	5	-
(c)Long-term provisions	6	-
		-
(3)Current liabilities		
(a)Short-term borrowings	7	-
(b)Trade payables	8	-
(c)Other current liabilities	9	1,206.725
		-
		1,206.725
TOTAL ((1)+(2)+(3))		1,652.702
II.ASSETS		
(1) Non - Current Asset		
(a) Property, Plant & Equipment and Intangible assets		
(i)Property, Plant & Equipment	10	230.724
(ii)Intangible assets	11	-
(iii)Capital Work-in-progress	12	-
(iv)Intangible assets under development	13	-
(b)Non-Current investments	14	-
(c)Deferred Tax Assets	15	7.556
(c)Long-term Loans and advances	16	-
(d)Other non-current assets	17	-
		238.281
(2)Current assets		
(a)Inventories	18	-
(b)Trade receivables	19	-
(c)Cash and cash equivalents	20	526.482
(d)Short-term loans and advances	21	612.939
(e)Other current assets	22	275.000
		1,414.421
TOTAL ((1) +(2))		1,652.702

The accompanying notes form integral part of financial statements(Note No 32-43)

As per our report attached


For

Director

Rinni Raj 
DIN: 09636106

For

Director

Johncy Jacob 
DIN: 09636107

For

RINOSH & ASSOCIATES


Chartered Accountants

FRN 022175S

Date : 16-08-2023

Place: Ernakulam




CA RINOSH. O M, FCA, DISA
Proprietor, M No: 223484
UDIN:23223484BGWJFV5194

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Devikripa, Chilavannur Road Near Poneth Devi Temple, Kadavanthra

Ernakulam , Kerala - 682 020

CIN NO. : U63030KL2022PTC076101

Statement of Profit & Loss Account for the year ended 31st March 2023

SI No.	Particulars	Notes	As on 31.03.23 (in thousands)
I.	<u>Revenue</u>		
	Revenue from operations	23	8,724.874
	Other income	24	-
	Total Income		8,724.874
II.	<u>Expenses:</u>		
	Cost of materials consumed	25	-
	Changes in inventories	26	-
	Operating Expenses	27	1,830.067
	Employee benefits	28	5,625.319
	Finance costs	29	-
	Depreciation and amortization expenses		50.357
	Other expenses	30	1,080.710
	Total expenses		8,586.453
III.	Profit before exceptional and extraordinary items and tax(I-II)		138.420
IV.	Exceptional/Extraordinary Items :		
V.	Profit before tax (III-IV)		138.420
VI.	Tax expense - Deferred Tax		7.556
VII.	Profit(Loss)for the period from continuing operations		145.977
VIII.	Profit/(Loss) from discontinuing operations		-
IX.	Tax expense of discontinuing operations		-
X.	Profit/(Loss) from Discontinuing operations (after tax)		-
XI.	Profit (Loss) for the period		145.977
XII.	Earnings per equity share:		
	(1)Basic & Diluted	31	48.659

The accompanying notes form integral part of financial statements(Note No 32-43)

As per our report attached

For
Director
Rinni Raj
DIN: 09636106

For
Director
Johncy Jacob
DIN: 09636107

For
RINOSH & ASSOCIATES
Chartered Accountants
FRN 022175S

Date : 16-08-2023
Place: Ernakulam

CA RINOSH. O M, FCA, DISA
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PLUMERIA INTERNATIONAL DESTINATION MANAGEMENT PRIVATE LIMITED

Devikripa, Chilavannur Road Near Poneth Devi Temple, Kadavanthra

Ernakulam , Kerala - 682 020

CIN NO. : U63030KL2022PTC076101

Notes annexed to and forming part of Balancesheet as on 31.03.2023 and Statement of Profit and Loss for the year ended 31.03.2023

	As on 31.03.23 (in thousands)	Rs.
Note No. 1: Share Capital		
A. Authorised Share capital:		
10000 Equity Shares of Rs. 100/-each (As on 31 march 2023-10000 Equity Shares)	1,000.000	
	1,000.000	
B. Issued, Subscribed and Paid-up:		
3000 equity shares of Rs. 100/- each fully paid-up (As on 31-03-2023- 10000 Equity Shares)	300.000	
	300.000	

Shares held by shareholders holding more than 5% shares

Name of the Shareholder	As on 31.03.2023	
	No. of Shares	%
Rinni Raj	1,530	51%
Johny Jacob	450	15%
Aneesh Suseel	750	25%
Delvin Chacko	270	9%



Disclosures of Shareholding of Promoters - Shares held by the Promoters:

As on 31 March 2023:

S.No	1	2	3	4
Promoter Name	Rinni Raj	Johncy Jacob	Aneesh Suseel	Delvin Chacko
Class of Shares				
At the end of the year	No. of Shares 1,530	450	750	270
	%of total shares 51%	15%	25%	9%
At the beginning of the year				
% Change during the year				
		NA		

	As on 31.03.23 (in thousands) Rs.
Note No. 2 :Reserves & Surplus	
A. Capital Reserve	
(i)	-
(ii)	-
(iii)	-
Total	-
B. Profit and Loss Account	
Balance at the beginning of the year	-
Profit/(Loss) for the year	145.977
Balance at the end of the year	145.977
(A+B)	145.977

	As on 31.03.23 (in thousands) Rs.
Note No. 3: Long term Borrowings	
A. Secured	
a) Term Loan	-
b) Long term maturities of finance lease obligation	-
B. Unsecured	
a) Loans and advances from related parties	-
Loans from Directors (Unsecured)	-
	-

The loan from Directors are interest free advances. The tenor of repayment has not been fixed
 Note:a)Company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.
 b)The company has not been declared as a wilful defaulter by any bank or financial institution or other lender.



	As on 31.03.23 (in thousands) Rs.
Note No. 4: Deferred Tax Liabilities	
Deferred Tax Liabilities (Net)	-
On Depreciation	-
	-
	-

	As on 31.03.23 (in thousands) Rs.
Note No. 5: Other Long Term Liabilities	
Trade Payable - Expenses	-
Other Long Term Liabilities	-
	-
	-

	As on 31.03.23 (in thousands) Rs.
Note No. 6: Long term Provisions	
Provision for Employee Benefits	-
	-
	-

	As on 31.03.23 (in thousands) Rs.
Note No. 7 : Short Term Borrowings	
Cash Credit from Banks	-
Current Maturities of Long Term Borrowings	-
	-
	-

Note: a) Company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.

b) The quarterly returns /statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.(if not, summary of reconciliation and reasons of material discrepancies, if any to be disclosed in a tabular form)

c)The company has not been declared as a wilful defaulter by any bank or financial institution or other lender.

	As on 31.03.23 (in thousands) Rs.
Note No. 8 : Trade Payables	
Creditors:	
-For Purchases	-
- Micro, Small & Medium Enterprises	-
- Others	-
- For Capital goods	-
- For Expenses	-
	-
	-



	As on 31.03.23 (in thousands) Rs.
Note No. 9: Other Current Liabilities	
Tour Package Advance	1,183.725
Audit Fee Payable	23.000
	1,206.725

	As on 31.03.23 (in thousands) Rs.
Note No. 14: Non Current Investments	
In Equity Shares of Subsidiary Company-	-
	-

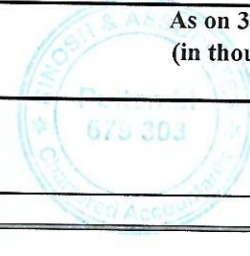
	As on 31.03.23 (in thousands) Rs.
Note No. 15: Deferred Tax Assets	
Deferred Tax Assets (Net)	-
On Depreciation	7.556
	7.556

	As on 31.03.23 (in thousands) Rs.
Note No. 16: Long Term Loans and Advances	
Deposit for Line of Credit	-
MAT Credit Entitlement	-
	-

	As on 31.03.23 (in thousands) Rs.
Note No. 17: Other Non Current Assets	
Security Deposits	-
	-

	As on 31.03.23 (in thousands) Rs.
Note No. 18: Inventories	
Raw Materials	-
Work in Progress	-
Semi Finished Goods	-
Finished Goods	-
Tools & Spares	-
	-

	As on 31.03.23 (in thousands) Rs.
Note No. 19: Trade Receivables(unsecured, considered good)	
Outstanding for a period exceeding six months	-
Other Debts	-
Less: Provision for Doubtful Debts	-



	As on 31.03.23 (in thousands) Rs.
Note No. 20: Cash and Cash Equivalents	
Balances with Scheduled Banks	
in Current Accounts ICICI Bank	526.482
Cash in Hand	-
	526.482

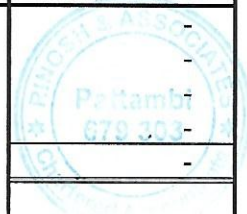
	As on 31.03.23 (in thousands) Rs.
Note No. 21: Short Term Loans and Advances(unsecured, considered good)	
Advance Booking Hotel & Restaurant	142.901
Other Advance	470.038
	612.939

	As on 31.03.23 (in thousands) Rs.
Note No. 22: Other Current Assets	
Rent Deposit - Bangalore	275.000
	275.000

	As on 31.03.23 (in thousands) Rs.
Note No. 23: Revenue from Operations	
Sales	
a) Sale of Products: Domestic	-
b) Service Income-Tour package	8,724.874
	8,724.874

	As on 31.03.23 (in thousands) Rs.
Note No. 24: Other Income	
	-
	-

	As on 31.03.23 (in thousands) Rs.
Note No. 25: Cost of Raw Material Consumed	
Opening Stock (RM & WIP)	-
Add : Purchases	-
Less: Loss due to Fire	-
: Closing Stock (RM & WIP)	-
	-



	As on 31.03.23 (in thousands) Rs.
Note No. 26: Changes in Inventories	
Opening Stock - Finished Goods/Semi Finished Goods	-
Less: Loss due to Fire	-
Closing Stock - Finished Goods/Semi Finished Goods	-
	-

	As on 31.03.23 (in thousands) Rs.
Note No. 27: Operating Expenses	
Travelling Expenses	1,215.774
Hotel Expenses	614.293
	1,830.067

	As on 31.03.23 (in thousands) Rs.
Note No. 28 : Employees Benefit Expenses	
Factory Wages	0.00
Salaries & Allowances	3,630.319
Directors Remuneration:	
a) Rinni Raj	475.000
b) Johncy Jacob	475.000
c) Aneesh Suseel	670.000
d) Delvin Chacko	375.000
TOTAL	5,625.319

	As on 31.03.23 (in thousands) Rs.
Note No. 29 : Finance Cost	
Interest on Term Loans	-
Interest on Working Capital loans	-
Finance Charges	-
TOTAL	-



	As on 31.03.23 (in thousands)
Note No. 30 : Other expenses	Rs.
Payments to the Auditor as	
(a) Auditor	23.000
(b) For Taxation Matters	-
(c) For Certification Services	-
Electricity Charges	30.453
Advertisement Expenses	162.550
Bank Charges	0.550
Office Expenses	24.035
Food Expenses	67.940
Business Promotion and Marketing	285.965
Fuel Expenses	63.400
Software Charges	27.741
Miscellaneous Expenses	49.254
Rent Expenses - Calicut	161.316
Rent Expenses- Cochin	136.000
Postage & Courier Expenses	1.500
Printing and Stationery	45.306
Water Expenses	1.700
Total	1,080.710

31. Basic and Diluted Earnings Per Share (EPS), of face value Rs.100/- has been calculated as under:-

	(in
<u>Numerator</u>	
Net Profit/(Loss) for the year	145.977
<u>Denominator</u>	
Weighted average number of equity shares outstanding during the year	3.000
Earnings per Share	48.659

For and on behalf of the Board of Directors

For
Director
Rinni Raj
DIN : 09636106

For
Director
Johny Jacob
DIN : 09636107

As per our report of even date attached

For
RINOSH & ASSOCIATES
Chartered Accountants
FRN 022175S

CA RINOSH. O M, FCA, DISA
Proprietor, M No: 223484
UDIN:23223484BGWJFV5194

Date : 16-08-2023
Place: Ernakulam



NOTE No. 10 : PROPERTY, PLANT AND EQUIPMENT

Sl. No	Description of assets	COST				DEPRECIATION				WDV AS ON 31.03.23 Rs
		Rate	AS ON 01.04.2022 Rs	Additions Rs	Deletions Rs	AS ON 31.03.2023 Rs	upto 01.04.2022 Rs	For the year Rs	Total	
1	Furniture & Fitting	25.89%	-	110.390	-	110.390	-	13.575	13.575	96.815
2	Air Conditioner	18.10%	-	39.900	-	39.900	-	4.051	4.051	35.849
3	Electrical Fittings	63.16%	-	130.791	-	130.791	-	32.730	32.730	98.061
			-	281.081	-	281.081	-	50.357	50.357	230.724

For
Rinni Raj
DIN: 09636106

For
Johncy/Jacob
DIN: 09636107

Date : 16-08-2023
Place: Ernakulam

For
RINOSH & ASSOCIATES
Chartered Accountants
FRN 022175S



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Proprietor, M No: 223484
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Annexure II: Statement of Depreciation for Income-tax purposes

Particulars	W.D.V. as on 1-Apr-22 Rs.	Addition		Total Rs.	Depreciation		Total Rs.	W.D.V. as on 31-Mar-23 Rs.
		Upto 3-Oct-22 Rs.	After 3-Oct-22 Rs.		Upto 3-Oct-22 Rs.	After 3-Oct-22 Rs.		
10% BLOCK Furniture Building - Electrical Fittings	- -	80,000 -	30,390 130,791	110,390 130,791	8,000 0,000	1,520 6,540	9,520 6,540	100,871 124,251
15% BLOCK Air Conditioner	-	29,900	10,000	39,900	4,485	0,750	5,235	34,665
40% BLOCK Printer	-	-	-	-	-	-	-	-
TOTAL:	-	109,900	171,181	110,390	12,485	8,809	21,294	259,787

For
Rinni Raj
DIN: 09636106

For
Johny Jacob
DIN: 09636107

For
RINOSH & ASSOCIATES
Chartered Accountants
FRN 022175S



(Signature)



Date : 16-08-2023
Place: Ernakulam

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