

**ROYAL SAFARI HOLIDAYS PRIVATE LIMITED (U63030KL2022PTC077356)**

7/480/E6, 1ST Floor, Horizon Tower, bypass junction, Near Reliance Petrol Pump, Kalpetta, Wayanad-673121

**BALANCE SHEET AS AT 31ST MARCH 2024**

Particulars	Note No.	As at 31 March, 2024 (Rs. in '00')	As at 31 March, 2023 (Rs. in '00')
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	1000.00	1000.00
(b) Reserves and surplus	2	533.80	83.93
(c) Money received against share warrants			
<b>2 Share application money pending allotment</b>			
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings			
(b) Deferred tax liabilities (net)			
(c) Other long-term liabilities			
(d) Long-term provisions			
<b>4 Current liabilities</b>			
(a) Short-term borrowings	3	-	1725.00
(b) Trade payables	4	1762.19	2940.00
(c) Other current liabilities	5	200.00	2765.00
(d) Short-term provisions			
<b>TOTAL</b>		<b>3495.99</b>	<b>8513.93</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Fixed assets			
(i) Tangible assets	6	1364.07	1619.28
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments			
(c) Deferred tax assets (net)	7	38.22	42.38
(d) Long-term loans and advances			
(e) Other non-current assets			
<b>2 Current assets</b>			
(a) Current investments			
(b) Inventories	8	-	-
(c) Trade receivables			
(d) Cash and cash equivalents	9	1511.98	6352.27
(e) Short-term loans and advances	10	500.00	500.00
(f) Other current assets	11	81.72	
<b>TOTAL</b>		<b>3495.99</b>	<b>8513.93</b>
Please see accompanying notes forming part of the financial statements	A	-	-

As per our report of even date

For Manoop VM & Associates  
Chartered Accountants.  
Firm Registration Number:013884S

CA Manoop VM. M.com.FCA,ISA(ICAI)  
Proprietor  
Membership no. 229097  
Sulthan Bathery, 01st September 2024  
UDIN: 24229097BKKEIQN6191

For and on behalf of the Board of Directors

VINEETH K V  
Mg. Director

SUMALINI  
Director

Sulthan Bathery, 01st September 2024



ROYAL SAFARI HOLIDAYS PRIVATE LIMITED (U63030KL2022PTC077356)

7/480/E6, 1ST Floor , Horizon Tower, bypass junction, Near Reliance Petrol Pump, Kalpetta, Wayanad- 673121

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31.03.2024

Particulars		Note No.	For the year ended 31 March, 2024 (Rs. in '00')	For the year ended 31 March, 2023 (Rs. in '00')
A	<b>CONTINUING OPERATIONS</b>			
1	Revenue from operations	11	16428.48	19655.90
2	Other income			
3	<b>Total revenue (1+2)</b>		<b>16428.48</b>	<b>19655.90</b>
4	<b>Expenses</b>			
a)	Cost Of material purchased/Direct Expenses	12	7973.54	12969.68
b)	(Increase)/ decrease in inventories/WIP			
(c)	Employee benefits expense	13	6210.00	5060.00
(d)	Depreciation and amortisation expense	14	255.20	317.32
(e)	Other expenses	15	1367.25	1248.02
(f)	Finance costs	16	14.53	19.33
	<b>Total expenses</b>		<b>15820.52</b>	<b>19614.35</b>
5	<b>Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)</b>		<b>607.95</b>	<b>41.55</b>
6	Exceptional items			
7	<b>Profit / (Loss) before extraordinary items and tax (5 ± 6)</b>		<b>607.95</b>	<b>41.55</b>
8	Extraordinary items			
9	<b>Profit / (Loss) before tax (7 ± 8)</b>		<b>607.95</b>	<b>41.55</b>
10	<b>Tax expense:</b>			
(a)	Current tax		153.92	
(b)	Deferred tax		4.16	-42.38
(c)	MAT Credit			
11	<b>Profit / (Loss) from continuing operations(9 ±10)</b>		<b>449.88</b>	<b>83.93</b>
	Provision for Standard Assets			
B	<b>DISCONTINUING OPERATIONS</b>			
12	Profit / (Loss) from discontinuing operations (before tax)			
13	Tax expense of discontinuing operations			
14	<b>Profit / (Loss) from discontinuing operations (after tax) (12-13)</b>		<b>-</b>	<b>-</b>
15	<b>Profit / (Loss) for the year (11 ± 14)</b>		<b>449.88</b>	<b>83.93</b>
16	<b>Earnings per equityshare (of 1000/- each):</b>			
(a)	Basic		0.06	0.00
(b)	Diluted		0.06	0.00
	Please see accompanying notes forming part of the financial statements	B		

As per our report of even date

For Manoop VM & Associates  
Chartered Accountants.  
Firm Registration Number:013884S

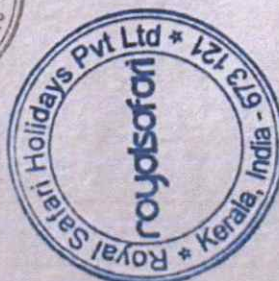
CA Manoop VM, M.com.FCA, ISA (ICAI)  
Proprietor  
Membership no. 229097  
Sulthan Bathery, 01st September 2024

For and on behalf of the Board of Directors

VINEETH K V  
Mg. Director

SUMALINI  
Director

Sulthan Bathery, 01st September 2024



NOTES FORMING PART OF FINANCIAL STATEMENTS

NOTE - A :- SIGNIFICANT ACCOUNTING POLICIES

- a) **BASIS OF PREPARATION OF FINANCIAL STATEMENTS** :- The financial statements are prepared under the historical cost convention, in accordance with the generally accepted accounting principles in India and the provisions of Companies Act, 2013.
- b) **USE OF ESTIMATES** :- The preparation of financial statements requires estimates and assumptions to be made, that affects the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized.
- c) **REVENUE RECOGNITION**: The company doesn't earn any income during the period.
- d) **EMPLOYEE BENEFITS** :- Short Term Employee Benefits and Post Employment Benefits are recognized as an expense at the undiscounted amount in the Profit and Loss Account of the year in which the service is rendered. Termination Benefits are recognized only on termination.
- e) **RELATED PARTIES** :- Related parties with whom the company has entered into transactions during the year being are as follows:-

	(Rs. in '00')	(Rs. in '00')
	As at 31.03.2024	As at 31.03.2023
<b>Loans and Advances From Related Parties -</b>		
a) Vineeth Kunnumurath Vikraman	0.00	1725.00
b) Sumalini Kunumpurath Chathukutty Nair	-	-
	<b>0.00</b>	<b>1725.00</b>
<b>Directors Remuneration</b>		
a) Vineeth Kunnumurath Vikraman	3810.00	1560.00
b) Sumalini Kunumpurath Chathukutty Nair	-	600.00
	<b>3810.00</b>	<b>2160.00</b>

f) **EARNINGS PER SHARE**

	As at 31.03.2024	As at 31.03.2023
Profit after tax	607.95	41.55
Weighted average shares outstanding during the year	100.00	100.00
Basic Earnings Per Share	<b>6.08</b>	<b>0.42</b>

- g) **DEFERRED TAX** :- Provision for current tax is made after taking into consideration benefits admissible under the Income Tax Act 1961. Deferred Tax arising due to timing difference between taxable income and accounting income is recognized. Deferred tax asset is recognized to the extent that there is virtual certainty that the asset will be recognized in future.
- h) **IMPAIRMENT OF ASSETS**:- Consideration is given at each Balance Sheet date to determine whether there is any indication of impairment of the carrying amount of the Company's Fixed Assets. If any indication exists, an asset recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount
- i) **PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS**:- Provisions involving substantial degree of estimation in measurement are recognized when there is present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.



*(Signature)*

*Sumalini*

**Note -1 :- SHARE CAPITAL**

		(Rs. in '00')	(Rs. in '00')
		As at 31.03.2024	As at 31.03.2023
a) <u>Authorised</u>			
	50000 equity shares of Rs 10 each	5000.00	5000.00
		5000.00	5000.00
	<u>Issued, Subscribed and Paid up</u>		
	10000 equity shares of Rs 10 each	1000.00	1000.00
		1000.00	1000.00
b) <u>Details of shares held by each shareholder holding more than 5%</u>			
		<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
<u>S No</u>	<u>Name of the share holder</u>	<u>Number of shares</u>	<u>% holding</u>
			<u>Number of shares</u>
			<u>% holding</u>
1	Vineeth Kunnumurath Vikraman	5000	50%
2	Sumalini Kunnumpurath Chathukutty Nair	5000	50%
		10000	10000

**Note -2 :- RESERVES AND SURPLUS**

		As at 31.03.2024	As at 31.03.2023
<u>SURPLUS/DEFICIT IN STATEMENT OF PROFIT AND LOSS</u>			
a) Opening Balance		83.93	-
<u>Add:- Profit/Loss for the year</u>		449.88	83.93
Closing Balance		533.80	83.93

**Note -3 SHORT TERM BORROWINGS**

		As at 31.03.2024	As at 31.03.2023
a) Loan from directors		-	1725.00
		-	1,72,500.00

**Note -4 :- TRADE PAYABLES**

		As at 31.03.2024	As at 31.03.2023
a) Sundry creditors/advances		1762.19	2940.00
		1762.19	2940.00

**Note -5 :- OTHER CURRENT LIABILITIES**

		As at 31.03.2024	As at 31.03.2023
a) Audit Fee payable		150.00	100.00
b) Rent payable		50.00	55.00
c) Salary payable		-	450.00
d) Directors remuneration payable		-	2160.00
		200.00	2765.00

**Note -6 :- FIXED ASSETS**

		As at 31.03.2024	As at 31.03.2023
i) <u>Tangible Assets</u>			
a) Net Carrying Value		1079.61	1240.14
	Furniture & Fixtures	167.38	244.64
	Computer & Accessories	117.09	134.50
	Security Camara	1364.07	1619.28

**Note -7 :- DEFERRED TAX ASSETS**

		As at 31.03.2024	As at 31.03.2023
a) Opening Balance		42.38	
	Difference in treatment of preliminary expenses written off as per financial books and books for taxation purpose(Tax effect)/Reversal of DTA		
	Gross Deferred tax Asset	42.38	-
b) Deferred tax Liability			
	Opening Balance		
	Differences in depreciation as per financial books and books for taxation purpose(Tax effect)	-1.16	4,237.93
	Gross Deferred tax Liability	4.16	-42.38
		38.22	42.38
	Net Deferred tax Asset		



*Sumalini*

<u>Note -8 :- INVENTORIES</u>		<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
a) Closing Stock -FG		-	-
<b>Note -9 :- CASH AND BANK BALANCES</b>		<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
a) <u>Cash and Cash Equivalents</u>			
Balances with Banks			
UNION BANK		-	618.28
SBI		1401.48	5710.10
Cash on Hand		110.50	23.88
		<u>1511.98</u>	<u>6352.27</u>
<b>Note -10 :- SHORT TERM LOANS AND ADVANCES</b>		<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
a) Rent advance		500.00	500.00
		<u>500.00</u>	<u>500.00</u>
<b>Note -11 :- OTHER CURRENT ASSETS</b>		<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
a) GST Receivable		-	-
b) TDS deducted/Refundable AY 2024-25		81.72	-
		<u>81.72</u>	<u>-</u>
<b>Note -11 :- REVENUE FROM OPERATION</b>		<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
a) Income from Sales/services		16428.48	19655.90
		<u>16428.48</u>	<u>19655.90</u>
<b>Note -12 :- DIRECT EXPENSES/PACKAGE EXPENSES</b>		<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
a) Food & refreshment		1034.40	1625.56
b) Travelling/Transportation		4710.24	6988.85
c) Accomodation Expenses		2114.40	3949.75
d) Other expenses		114.50	405.52
		<u>7973.54</u>	<u>12969.68</u>
<b>Note -13 :- EMPLOYEE BENEFITS EXPENSES</b>		<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
a) Salary		2400.00	2900.00
b) Directors remuneration		3810.00	2160.00
		<u>6210.00</u>	<u>5060.00</u>
<b>Note -14 :- DEPRECIATION AND AMORTIZATION EXPENSES</b>		<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
a) Furniture & Fixtures		160.54	184.41
b) Computer & Accessories		77.26	112.91
c) Security Camara		17.41	20.00
		<u>255.20</u>	<u>317.32</u>
<b>Note -15 :- OTHER EXPENSES</b>		<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
a) Audit fee		150.00	100.00
b) Accounting Charge		120.00	120.00
c) Electricity & Fuel		98.75	84.50
d) Incorporation expenses		-	150.00
e) Telephone & Internet		184.50	164.50
f) Printing & Stationery		104.50	94.52
g) Professional Charge		-	20.00
h) Office Room Rent		600.00	440.00
i) Misc. Expenses		84.50	74.50
j) ROC Fee		25.00	0.00
		<u>1367.25</u>	<u>1248.02</u>
<b>Note -16 :- FINANCE COST</b>		<u>As at 31.03.2024</u>	<u>As at 31.03.2023</u>
a) Bank charge & Interest		14.53	19.33
		<u>14.53</u>	<u>19.33</u>



*[Handwritten Signature]*  
Suryakumar

**OTHER DISCLOSURES**

- a) Value of Imports calculated on CIF basis by the Company during the financial year in respect of Raw Materials, Components and Spare Parts, and Capital Goods : - Not Applicable
- b) Expenditure in foreign currency during the financial year on account of royalty, knowhow, professional consultation fees, interest and other matters :- Nil
- c) Value of all imported raw materials, spare parts and components consumed during the financial year and the value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total consumption : Not Applicable
- d) Amount remitted during the year in foreign currencies on account of dividends with the specific mention of the number of non-resident share holders, the number of shares held by them on which the dividends relate to : Nil
- e) Earnings in foreign exchange classified under the following heads :
  - i) Export of goods calculated on FOB basis : Not Applicable
  - ii) Royalty, knowhow, professional consultation fees, interest and dividend and other income indicating the nature thereof.: Nil
- f) Information regarding outstanding amounts due to Micro Small and Medium Enterprises under Clause 22 of Chapter V of Micro, Small and Medium Enterprises Development Act, 2006:- The Company has not received information from vendors regarding their status under the and hence disclosure relating to amounts unpaid under this Act have not been given.

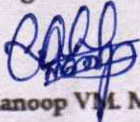
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Proprietor

Membership no. 229097

Sulthan Bathery, 01st September 2024

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SUMALINI

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