

FOCUZ MEDICARE AND HOLIDAYS

1/366,KAIRALI COMPLEX,CALICUT AIRPORT JUNCTION,KOLATHOOR,THURAKKAL P.O,
KONDOTTY,MALAPPURAM,KERALA-673638

Balance Sheet as on 31st March 2018

Particulars	Schedule	Figures in ₹ Current period
I. LIABILITIES		
(1) Partner's contribution		
(a) Capital account	1	29,74,273.01
(b) Current account	2	(28,34,041.76)
(2) Non - Current liabilities		
(a) Long-term borrowings	3	5,44,106.00
(3) Current liabilities		
(a) Trade Payables	4	2,74,677.00
(b) Other current liabilities	5	4,55,870.60
TOTAL		14,14,884.85
II. ASSETS		
(1) Non-current assets		
(a) Fixed assets		
(i) Tangible assets	6	4,70,813.25
(3) Current assets		
(a) Inventories		
(b) Loans and Advances	7	3,17,106.00
(c) Trade receivables	8	4,03,463.00
(d) Cash and cash equivalents	9	2,23,502.60
TOTAL		14,14,884.85

Accountants' Report

The above Balance Sheet has been prepared from the books of accounts
Produced before us, Vis , Day Book & Ledger **with out conducting any audit** and I report that
they are in agreement with the said books of accounts.

CA.VIPINRAJ.M ACA, M.COM

Chartered Accountant

Membership No:239661

MOHAMED MUNAVAR

Managing Partner

Place : Ramanattukara

Date : 15/06/2019

CA VIPINRAJ M, ACA
M.No: 239661



FOCUZ MEDICARE AND HOLIDAYS

1/366,KAIRALI COMPLEX,CALICUT AIRPORT JUNCTION,KOLATHOOR,THURAKKAL P.O,
KONDOTTY,MALAPPURAM,KERALA-673638

Profit and loss statement for the year ended 31st March 2018

Particulars	Schedule	Figures in ₹
		Current period
Revenue from operations	10	90,46,136.98
Other Income	11	8,27,430.39
		<u>98,73,567.37</u>
Cost of goods sold		
Opening stock		-
Add: Purchases	12	-
Direct Expenses	13	82,37,493.15
Less: Closing Stock		-
		<u>82,37,493.15</u>
Gross profit c/o		<u>16,36,074.22</u>
		<u>98,73,567.37</u>
Gross profit b/d		16,36,074.22
		<u>16,36,074.22</u>
Indirect expenses		
Employee benefit expenses	14	5,37,307.00
Finance costs	15	21,656.50
Depreciation	6	1,27,300.30
Other expenses	16	13,94,472.58
		<u>20,80,736.38</u>
Profit before Remuneration & Tax		<u>(4,44,662.16)</u>
Remunerations		
Provision for Income Tax		
Net profit for the period		(4,44,662.16)

Accountants' Report

The above Profit and Loss Account has been prepared from the books of accounts
Produced before us, Vis, Day Book & Ledger **with out conducting any audit** and I report that
they are in **agreement** with the said books of accounts.

CA.VIPINRAJ.M ACA, M.COM

Chartered Accountant

Membership No:239661

Place : Ramanattukara

Date : 15/06/2019

CA VIPINRAJ M, ACA
M.No: 239661

MOHAMED MUNAVA

Managing Partner



Schedules forming part of financial statements

Sch. No	Particulars	In ₹
1	Capital Account	
	Mohamed Mubashir	4,50,000.00
	Mossa koya	4,80,000.00
	Mohamed Munavar	5,74,273.01
	Mohamed Murshid	6,70,000.00
	Najeeb Rahman	8,00,000.00
	TOTAL	29,74,273.01
3	Long-term borrowings	
	Focuz Ayur Center Loan	2,63,601.00
	Munavir Loan	1,75,416.00
	Murshid Loan	1,05,089.00
	TOTAL	5,44,106.00
4	Trade Payables	
	Sundry Creditors	2,74,677.00
	TOTAL	2,74,677.00
5	Other Current Liabilities	
	Audit fee Payable	15,000.00
	Staff Salary Payable	54,375.00
	Accounting Charges Payable	24,000.00
	Rent Payable	8,000.00
	CGST Payable	93,316.78
	SGST Payable	93,316.78
	IGST Payable	1,67,862.04
	TOTAL	4,55,870.60
7	Loans and Advances	
	Room Advance	70,000.00
	Kerala State Consumer Dispute Commission	19,000.00
	Gas Deposit	2,550.00
	Staff Advances	22,557.00
	Murshid Advance	49,500.00
	Najeeb Loan	73,378.00
	Focuz Ayur City LLP	49,031.00
	Inter Branch Madurai	3,681.00
	Inter Branch Trichi	24,650.00
	TDS	2,759.00
		TOTAL
8	Trade Receivables	
	Sundry Debtors	4,03,463.00
	TOTAL	4,03,463.00
9	Cash and cash equivalents	
	Cash in hand	84,835.00
	Balances with Banks;	
	Federal Bank	1,05,989.15
	Federal Bank	17,631.85
HDFC Bank	15,046.60	
	TOTAL	2,23,502.60



Schedule 2 - Current Account

Sl No	Name of Partners	Opening balance	Remuneration	Interest on Capital	Share of profit	Total	Contributions	Drawings	Closing balance
1	Mohamed Mubashir	(5,29,875.92)	-	-	(88,932.43)	(6,18,808.35)	72,000.00	-	(5,46,808.35)
2	Mossa koya	(5,29,875.92)	-	-	(88,932.43)	(6,18,808.35)	72,000.00	-	(5,46,808.35)
3	Mohamed Munavar	(5,29,875.92)	-	-	(88,932.43)	(6,18,808.35)	72,000.00	-	(5,46,808.35)
4	Mohamed Murshid	(5,29,875.92)	-	-	(88,932.43)	(6,18,808.35)	72,000.00	1,00,000.00	(6,46,808.35)
5	Najeeb Rahman	(5,29,875.92)	-	-	(88,932.43)	(6,18,808.35)	72,000.00	-	(5,46,808.35)
		(26,49,379.60)	-	-	(4,44,662.16)	(30,94,041.76)	3,60,000.00	1,00,000.00	(28,34,041.76)



Travelling Expenses
Accounting Charges

33,500.00
24,000.00

Schedules forming part of financial statements

Sch. No	Particulars	₹
10	Revenue from operation	
	Sale	90,46,136.98
	TOTAL	90,46,136.98
11	Other Income	
	Ticketing Income	5,93,222.39
	Commission Received	1,82,233.00
	Conversion Charges	1,151.00
	Discount Received	13,824.00
	Staff Accomodation Amount Received	37,000.00
	TOTAL	8,27,430.39
12	Purchases	
	Purchases	-
	TOTAL	-
13	Direct Expensesenses	
	Direct Expensesenses	22,166.00
	Accomodation Expensesenses	34,44,920.00
	Commission Paid	67,810.00
	Entertainmnet Expensesenses	1,02,696.00
	Flight Ticket Booking	7,82,464.00
	Flight Ticket Charges	11,23,786.00
	Houseboat	5,71,475.00
	Supplier Cost	10,05,012.00
	Transportation Expenses	8,88,158.00
	Travel Triangle Commission	74,956.15
	Visa Expensesenses	1,54,050.00
	TOTAL	82,37,493.15
14	Employee benefit Expensesenses	
	Salary	5,37,307.00
	TOTAL	5,37,307.00
15	Finance costs	
	Interest on Capital	-
	Bank Charges	21,656.50
	TOTAL	21,656.50
16	Other Expensesenses	
	Audit Fee	
	Legal Expenses	56,340.00
	Travelling Expenses	33,500.00
	Accounting Charges	24,000.00
	Advertisement	27,860.00
	Electricity Charge	3,540.00
	Layout and Design Works Expenses	7,000.00
	Marketing Expensesense	9,85,996.00
	Payment Refunded	20,000.00
	Postage and Courier	4,105.00
	Printing and Stationery	1,12,855.00
	Refreshment Expensesenses	1,695.00
	Rent	96,000.00
	Repairs and Maintanance to Computers	13,130.00
	Round Off	(758.42)
	Telephone Charges	9,210.00
	TOTAL	13,94,472.58



Schedule 6- Fixed Assets

SI No	Name of Items	WDV as on 01-04-2017	Additions		Total	Deletions	Rate	Depreciation		Total	WDV as on 31-03-2018
			180 Days or More	179 Days or Less				180 Days or More	179 Days or Less		
1	Furniture and Electrical Fittir	2,93,546.70	4,400.00	-	2,97,946.70	-	0.10	29,794.67	-	29,794.67	2,68,152.03
2	Plant and Machinery	81,444.45	-	-	81,444.45	-	0.15	12,216.67	-	12,216.67	69,227.78
3	Website & Software	61,442.40	65,688.00	11,000.00	1,38,130.40	-	0.40	50,852.16	2,200.00	53,052.16	85,078.24
4	Computer and Accessories	35,592.00	45,000.00	-	80,592.00	-	0.40	32,236.80	-	32,236.80	48,355.20
		4,72,025.55	1,15,088.00	11,000.00	5,98,113.55	-		1,25,100.30	2,200.00	1,27,300.30	4,70,813.25

