

FOCUZ MEDICARE AND HOLIDAYS

KALATHINGAL TOWER, CALICUT AIRPORT, KONDOTTY, MALAPPURAM, KERALA, INDIA-673638

Balance Sheet as on 31st March 2023

Particulars	Schedule	Figures in ₹	Figures in ₹
		As on 31.03.2023	As on 31.03.2022
I. LIABILITIES			
(1) Partner's Contribution			
(a) Capital Account	1	27,34,273	27,34,273
(b) Current Account	2	(27,18,264)	(32,01,779)
(2) Non-Current Liabilities			
(a) Loans	3	34,22,534	21,48,587
(3) Current Liabilities			
(a) Trade Payables	4	14,49,440	9,64,185
(b) Other Current Liabilities	5	4,40,865	3,05,044
TOTAL		53,28,848	29,50,310
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	6	6,76,437	7,02,268
(2) Current Assets			
(a) Loans and Advances	7	34,37,608	11,38,856
(b) Deposits	8	3,46,015	90,517
(c) Cash and Cash equivalents	9	3,18,942	5,76,091
(d) Trade Receivables	10	4,56,576	4,42,578
(e) Other Current Assets	11	93,269	
TOTAL		53,28,848	29,50,310

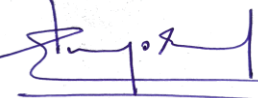
The accompanying notes are an integral part of the Financial Statements

As per our report of even date attached

For ANWARSHA & ASSOCIATES

Chartered Accountants

FRN: 022452S



ANWARSHA ALI C

Proprietor

MRN: 255039

UDIN: 23255039BGWCZO9382



For and on behalf of

FOCUZ MEDICARE AND HOLIDAYS

MOHAMED MUNAVAR

(Managing Partner)

(S/d)

Place: Malappuram

Date: 31-12-2023

FOCUZ MEDICARE AND HOLIDAYS

KALATHINGAL TOWER, CALICUT AIRPORT, KONDOTTY, MALAPPURAM, KERALA, INDIA-673638

Profit and Loss statement for the year ended 31st March 2023

Particulars	Schedule	Figures in ₹	
		For the Year ended 31.03.2023	For the Year ended 31.03.2022
Income			
Revenue from operations	12	1,16,56,173	85,06,185
Other Income	13	88,795	-
		1,17,44,968	85,06,185
Expenses			
Employee benefit expenses	14	30,60,181	17,11,854
Finance costs	15	7,900	21,013
Depreciation	6	1,50,783	1,37,578
Other expenses	16	80,06,226	61,80,222
		1,12,25,090	80,50,668
Profit before Remuneration & Tax		5,19,878	4,55,517
Remunerations		4,00,000	3,63,000
Profit before Tax		1,19,878	92,517
Provision for Income Tax		36,364	-
Net profit for the period		83,514	92,517

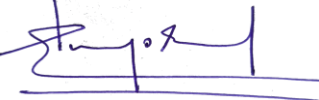
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As per our report of even date attached

For ANWARSHA & ASSOCIATES

Chartered Accountants

FRN: 022452S



ANWARSHA ALI C

Proprietor

MRN: 255039

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For and on behalf of

FOCUZ MEDICARE AND HOLIDAYS

MOHAMED MUNAVAR

(Managing Partner)

(S/d)

Place: Malappuram

Date: 31-12-2023

Schedules forming part of financial statements		Figures in ₹	
Sch. No	Particulars	As on 31.03.2023	As on 31.03.2022
3	Loans		
	Azad Loan	5,00,000	5,00,000
	Focuz Ayur Centre Loan	3,78,619	8,75,682
	Munavar Loan	29,116	29,116
	Murshid Loan	1,43,799	1,43,789
	Shameel	5,00,000	5,00,000
	Royal Caribbean Cruise	-	1,00,000
	Faisal K Loan	8,75,000	-
	Sageer Loan	6,50,000	-
	Shafna Loan	2,50,000	-
	Shanavas Loan	96,000	-
	TOTAL	34,22,534	21,48,587
4	Trade Payables		
	Sundry Creditors	14,49,440	9,64,185
	TOTAL	14,49,440	9,64,185
5	Other Current Liabilities		
	Accounting Charge Payable	15,576	12,500
	Audit Fee Payable	20,000	20,000
	Staff Salary Payable	2,50,975	1,70,000
	Rent Payable	45,800	30,000
	GST Payable	1,08,514	72,544
	TOTAL	4,40,865	3,05,044
7	Loans & Advances		
	Advance to Staff	-	37,825
	Advance to Supplier	-	2,000
	Focuz Ayur City LLP	1,52,610	49,031
	Focuz Habitat Advance	28,64,462	10,00,000
	Anwar P	3,00,000	-
	Room Advance	1,04,000	50,000
	Focuz Sighn	16,536	-
	TOTAL	34,37,608	11,38,856
8	Deposits		
	Gas Deposit	2,550	2,550
	Kerala State Consumer Dispute Commission	19,000	19,000
	Staff Accomodation Advance Ladies	-	4,000
	TDS Receivable 2020-21	-	14,261
	TDS Receivable 2021-22	-	50,706
	TDS Receivable 2022-23	2,06,110	-
	TCS GST	230	-
	TDS GST	1,18,125	-
	TOTAL	3,46,015	90,517

9	Cash and cash equivalents		
	Cash in hand	90,539	59,161
	Balnces with Banks:		
	Federal Bank (20670200001457)	1,44,401	3,82,302
	Federal Bank (20670200000434)	83,998	83,998
	HDFC Bank (50200024237641)	5	50,630
	TOTAL	3,18,942	5,76,091
10	Trade Receivables		
	Sundry Debtors	4,56,576	4,42,578
	TOTAL	4,56,576	4,42,578
11	Other Current Assets		
	ITC Receivable	93,269	-
	TOTAL	93,269	-

Schedules forming part of financial statements

Figures in ₹

Sch. No	Particulars	For the Year ended 31.03.2023	For the Year ended 31.03.2022
12	Revenue from Operations		
	Revenue from Services	1,16,56,173	85,06,185
	TOTAL	1,16,56,173	85,06,185
13	Other Income		
	Airlines Other Incomes	84,362	-
	Interest on Income Tax Refund	643	-
	Others	3,790	-
	TOTAL	88,795	-
14	Employee Benefit Expenses		
	Salary and Other Benefits	30,60,181	17,11,854
	TOTAL	30,60,181	17,11,854
15	Finance Costs		
	Bank Charges	7,900	2,604
	Interest on Vehicle Loan	-	18,409
	TOTAL	7,900	21,013
16	Other Expenses		
	Accounting Charges	29,100	26,500
	Accomodation Expenses	18,28,379	21,38,919
	Audit Fee	20,000	20,000
	Flight Ticket Charges	38,28,578	29,80,138
	Food and Refreshment	90,154	31,157
	Electricity Charges	99,264	84,530
	GST Late Fee	10,000	9,480
	GST Interest	9,006	1,756
	Internet Charges	20,036	7,837
	Insurance Expenses	65,590	6,620
	Legal Expenses	-	12,500
	Marketing Expenses	2,09,446	61,903
	Office Expenses	2,16,599	57,335
	Printing & Stationery	9,327	9,856
	Postage and Courier	7,456	5,749
	Rent	2,52,886	1,80,000
	Repairs & Maintenances	76,214	25,998
	Supplier Cost	-	3,57,156
	Staff Welfare Expenses	46,731	72,000
	Telephone Expenses	-	9,230
	Travelling Expenses	2,00,047	81,557
	Transportation	9,85,413	-
	Income Tax Late Fee	2,000	-
	TOTAL	80,06,226	61,80,222

Schedule 6- Fixed Assets

Sl No	Name of Items	WDV as on 01-04-2022	Additions		Total	Deletions	Rate	Depreciation		Total	WDV as on 31-03-2023
			180 Days or More	179 Days or Less				180 Days or More	179 Days or Less		
1	Furniture & Electrical Fittings	1,75,935		-	1,75,935	-	10%	17,593	-	17,593	1,58,341
2	Plant & Machinery	36,137	-	28,777	64,914	-	15%	5,421	2,158	7,579	57,336
3	Motor Car	3,77,400	-	-	3,77,400	-	15%	56,610	-	56,610	3,20,790
4	Website	51,155	16,949	-	68,104	-	25%	17,026	-	17,026	51,078
5	Computer & Printer	7,419	-	-	7,419	-	40%	2,968	-	2,968	4,451
6	Mobile Phone	35,023	36,864	-	71,886	-	40%	28,755	-	28,755	43,132
7	Camera	19,200	-	-	19,200	-	40%	7,680	-	7,680	11,520
8	Laptop	-	20,500	21,862	42,362	-	40%	8,200	4,372	12,572	29,789
	Total	7,02,268	74,313	50,639	8,27,220	-		1,44,252	6,531	1,50,783	6,76,437

Schedule 1 - Capital Account

Sl No	Name of Partners	Opening balance	Remuneration	Interest on Capital	Share of profit	Total	Contributions	Drawings	Closing balance
1	Mubashir	4,00,000	-	-	-	4,00,000	-		4,00,000
2	Moosa Koya	4,30,000	-	-	-	4,30,000	-		4,30,000
3	Munavar	5,34,273	-	-	-	5,34,273	-		5,34,273
4	Murshid	6,20,000	-	-	-	6,20,000	-		6,20,000
5	Najeeb	7,50,000	-	-	-	7,50,000	-		7,50,000
		27,34,273	-	-	-	27,34,273	-	-	27,34,273

Schedule 2 - Current Account

Sl No	Name of Partners	Opening balance	Remuneration	Interest on Capital	Share of profit	Total	Contributions	Drawings	Closing balance
1	Mubashir	(6,20,356)	80,000	-	16,703	(5,23,653)	-	-	(5,23,653)
2	Moosa Koya	(6,20,356)	80,000	-	16,703	(5,23,653)	-	-	(5,23,653)
3	Munavar	(6,20,356)	80,000	-	16,703	(5,23,653)	-	-	(5,23,653)
4	Murshid	(7,20,356)	80,000	-	16,703	(6,23,653)	-	-	(6,23,653)
5	Najeeb	(6,20,356)	80,000	-	16,703	(5,23,653)	-	-	(5,23,653)
		(32,01,779)	4,00,000	-	83,514	(27,18,264)	-	-	(27,18,264)