

# HOLIDAY SHOP

PROPRIETRESS : SIBEENA BENNY

Vacation House, Vellayambalam-Sasthamangalam Road

Sasthamangalam P.O, Trivandrum - 695010

PAN NO: AIRPB8144P

## Balance Sheet as at 31<sup>st</sup> March, 2023

(Amount in ₹)

Particulars	Note No.	As at 31 <sup>st</sup> March 2023	As at 31 <sup>st</sup> March 2022
1	2	3	4
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Owners' Funds</b>			
(a) Owners' Capital Account	2	21,592.60	1,73,833.98
<b>2 Current liabilities</b>			
(a) Trade Payables	3		
i) total outstanding dues of micro enterprises and small enterprises		1,03,941.00	2,478.00
ii) total outstanding dues of Creditors other than micro enterprises and small enterprises		13,92,978.18	3,95,181.00
(b) Other current liabilities	4	1,46,89,392.40	1,03,97,469.71
<b>TOTAL</b>		<b>1,62,07,904.18</b>	<b>1,09,68,962.69</b>
<b>II. ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Fixed assets	5		
(i) Property, Plant and Equipment		8,58,803.00	9,35,602.00
(ii) Intangible assets		4,226.00	44.00
<b>2 Current assets</b>			
(a) Deposits	6	13,85,020.00	13,00,000.00
(b) Loans and Advances	7	75,66,061.93	33,77,529.96
(c) Investments in Mutual Fund	8	19,12,475.51	20,18,054.90
(d) Trade Receivables	9	13,57,059.46	9,09,059.98
(e) Cash and cash equivalents	10	15,27,505.96	10,70,663.43
(f) Other Current Assets	11	15,96,752.32	13,58,008.42
<b>TOTAL</b>		<b>1,62,07,904.18</b>	<b>1,09,68,962.69</b>
Summary of significant accounting policies	1		
The accompanying notes are an integral part of the financial statements			

Auditor's Report

As per our separate report of even date attached

For GRA & CO  
Chartered Accountants  
Firm Reg. No : 010906S

  
GEORGE A ZACHARIAH, FCA  
Partner, Membership No : 27442  
UDIN : 23027442BGVGCU9636

  
  
Proprietor

Trivandrum  
22.09.2023

## **Notes -1 SIGNIFICANT ACCOUNTING POLICIES**

### **1.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

### **1.2. Fixed Assets and Depreciation**

- a. Fixed Assets are stated at the value acquired by the Company.
- b. Depreciation on fixed assets is provided using the written down value method based on rates specified as per Income Tax Act.

  
Proprietor

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Vacation House, Vellayambalam-Sasthamangalam Road  
Sasthamangalam P.O, Trivandrum - 695010  
PAN NO: AIRPB8144P

## Notes forming part of the Balance Sheet for the year ended 31<sup>st</sup> March 2023

### 2. Owners' Capital Account

(Amount in ₹)

Particulars		31 <sup>st</sup> March 2023	31 <sup>st</sup> March 2022
(1)	Share of Profit / Loss (%)	100%	100%
(2)	As at 1 <sup>st</sup> April (Opening Balance)	1,73,833.98	7,71,059.94
(3)	Add : Contribution received during the year	28,09,845.37	1,23,34,580.84
		<b>29,83,679.35</b>	<b>1,31,05,640.78</b>
(4)	Less : Withdrawals during the year	37,08,701.00	1,30,68,025.96
		<b>(7,25,021.65)</b>	<b>37,614.82</b>
(5)	Add : Profit for the year	7,46,614.25	1,36,219.16
	<b>As at 31<sup>st</sup> March (Closing Balance)</b>	<b>21,592.60</b>	<b>1,73,833.98</b>

**For HOLIDAY SHOP**  
  
**Proprietor**  


UDIN : 23027442BGVGCU9636

**3. Trade Payables****(Amount in ₹)**

Particulars		31 <sup>st</sup> March 2023	31 <sup>st</sup> March 2022
<b><u>Sundry Creditors</u></b>			
i)	Total outstanding dues of micro enterprises and small enterprises	1,03,941.00	2,478.00
ii)	Total outstanding dues of Creditors other than micro enterprises and small enterprises	13,92,978.18	3,95,181.00
<b>Total</b>		<b>14,96,919.18</b>	<b>3,97,659.00</b>

**4. Other Current Liabilities****(Amount in ₹)**

Particulars		31 <sup>st</sup> March 2023	31 <sup>st</sup> March 2022
(1)	Advance received from Customers	1,36,36,071.40	96,36,008.28
(2)	Advance received from Turkey	4,80,000.00	-
(3)	Audit Fee Payable	30,000.00	35,400.00
(4)	GST Payable	1,34,510.00	2,96,301.00
(5)	TCS Payable	-	1,68,806.00
(6)	Rent Payable	44,442.00	34,789.00
(7)	TDS Payable	17,308.00	1,165.00
(8)	Salary Payable	3,27,862.00	2,08,160.00
(9)	Professional Charges Payable	1,000.00	
(10)	Electricity & Water Charges Payable	11,957.00	13,111.60
(11)	ESI Payable	800.00	800.00
(12)	Telephone & Internet Charges Payable	5,442.00	2,928.83
<b>Total</b>		<b>1,46,89,392.40</b>	<b>1,03,97,469.71</b>

**For HOLIDAY SHOP**  
*[Signature]*  
**Proprietor**



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5. Property, Plant and Equipment and Intangible Assets (owned assets)

Particulars	W.D.V as on		Additions > 6 Months	Additions < 6 Months	Total	RATE %	Depreciation	W.D.V as on	
	01.04.2022							31.03.2023	
<b><u>TANGIBLE</u></b>									
Furniture and Fittings	3,84,286.00				3,84,286.00	10%	38,428.00	3,45,858.00	
Air Conditioner	40,820.00				40,820.00	15%	6,123.00	34,697.00	
Camera Security System	2,343.00	13,954.00			16,297.00	15%	2,445.00	13,852.00	
CCTV	7,562.00				7,562.00	15%	1,134.00	6,428.00	
DVD Player	1,307.00				1,307.00	15%	196.00	1,111.00	
Mobile Phone	73,777.00				73,777.00	15%	11,066.00	62,711.00	
Motor Car	2,63,306.00				2,63,306.00	15%	39,495.00	2,23,811.00	
Office Equipments	34,850.00				34,850.00	15%	5,228.00	29,622.00	
Printer	12,771.00				12,771.00	15%	1,916.00	10,855.00	
Television	5,138.00				5,138.00	15%	771.00	4,367.00	
UPS and Inverter	25,878.00				25,878.00	15%	3,882.00	21,996.00	
UPS Battery	38,861.00				38,861.00	15%	5,829.00	33,032.00	
Xtend Voice Logger	7,326.00				7,326.00	15%	1,099.00	6,227.00	
Computer and Accessories	37,377.00	25,150.00		33,400.00	95,927.00	40%	31,691.00	64,236.00	
<b><u>IN-TANGIBLE</u></b>									
Computer Software	44.00			5,250.00	5,294.00	40%	1,068.00	4,226.00	
<b>Total</b>	<b>9,35,602.00</b>	<b>39,104.00</b>	<b>33,400.00</b>	<b>38,650.00</b>	<b>10,08,106.00</b>		<b>1,49,303.00</b>	<b>8,58,803.00</b>	
<b>Total</b>	<b>9,35,646.00</b>	<b>39,104.00</b>	<b>38,650.00</b>	<b>10,13,400.00</b>	<b>8,63,029.00</b>		<b>1,50,371.00</b>	<b>8,63,029.00</b>	

For HOLIDAY SHOP  
  
 Proprietor



**6. Deposits**

(Amount in ₹)

Particulars		31 <sup>st</sup> March 2023	31 <sup>st</sup> March 2022
(1)	Rent Deposit	3,00,000.00	3,00,000.00
(2)	Jerry Nidhi Limited	10,00,000.00	10,00,000.00
(3)	South Kerala Tour and Pilgrims	85,020.00	-
<b>Total</b>		<b>13,85,020.00</b>	<b>13,00,000.00</b>

**7. Loans and Advances**

(Amount in ₹)

Particulars		31 <sup>st</sup> March 2023	31 <sup>st</sup> March 2022
(1)	Advance to Bindu	10,000.00	10,000.00
(2)	Advance to Sookshma Tech	2,35,000.00	3,25,000.00
(3)	Sonu Soman Loan	-	12,400.00
(4)	Tax on Advance	4,11,256.16	-
(5)	GST on Advance	-	3,76,270.58
(6)	Air India Pvt Ltd	23,89,288.00	-
(7)	Batik Aviation Service India Pvt Ltd	-	1,60,375.00
(8)	Bird Travels Pvt Ltd	400.00	400.00
(9)	Mahindra Asset Management	-	3,00,000.00
(10)	Kashmier Group	15,25,000.00	-
(11)	Lions Kashmier	4,43,982.00	-
(12)	Malindo Airways	4,28,327.00	-
(13)	Oman Airways	7,500.00	7,500.00
(14)	Scoot Tigerair Pvt Ltd	2,77,176.00	35,649.89
(15)	Spice Jet Ltd	-	3,717.20
(16)	Track Holidays Pvt Ltd	-	2,16,510.00
(17)	InterGlobe Aviation Limited	-	61,574.52
(18)	Vacation India	17,12,632.77	17,42,632.77
(19)	Vinu Thomas Koshy -Qmart	1,25,500.00	1,25,500.00
<b>Total</b>		<b>75,66,061.93</b>	<b>33,77,529.96</b>

**8. Investment**

(Amount in ₹)

Particulars		31 <sup>st</sup> March 2023	31 <sup>st</sup> March 2022
(1)	ICICI Prudential	19,12,475.51	20,18,054.90
<b>Total</b>		<b>19,12,475.51</b>	<b>20,18,054.90</b>



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**9. Trade Receivables****(Amount in ₹)**

Particulars		31 <sup>st</sup> March 2023	31 <sup>st</sup> March 2022
(1)	Outstanding for a period less than 6 months from the date they are due for receipt Secured Considered good	8,42,198.37	6,66,597.18
		<b>8,42,198.37</b>	<b>6,66,597.18</b>
(2)	Outstanding for a period exceeding 6 months from the date they are due for receipt Secured Considered good	5,14,861.09	2,42,462.80
		<b>5,14,861.09</b>	<b>2,42,462.80</b>
	<b>Total</b>	<b>13,57,059.46</b>	<b>9,09,059.98</b>

**10. Cash and Bank Balances****(Amount in ₹)**

Particulars		31 <sup>st</sup> March 2023	31 <sup>st</sup> March 2022
<b>A</b>	<b>Cash and cash equivalents</b>		
(1)	Cash on hand	28,268.00	28,027.00
<b>B</b>	<b>Bank Balances</b>		
(1)	Sate Bank of India	8,82,994.61	9,74,290.51
(2)	HDFC Bank A/c	1,54,092.15	12,709.40
(3)	DBS Bank	4,62,151.20	55,636.52
	<b>Total</b>	<b>15,27,505.96</b>	<b>10,70,663.43</b>

**11. Other Current Assets****(Amount in ₹)**

Particulars		31 <sup>st</sup> March 2023	31 <sup>st</sup> March 2022
(1)	Advance for Creditors	4,90,098.12	11,72,087.17
(2)	Prepaid Expenses	10,74,894.20	1,14,191.00
(3)	Commission Receivable	-	57,593.25
(4)	Income Tax Refundable	31,760.00	11,780.00
(5)	Unclaimed IGST	-	2,357.00
	<b>Total</b>	<b>15,96,752.32</b>	<b>13,58,008.42</b>

  


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