



Date 10.02.2021

ACCOUNTANTS REPORT ON COMPILATION OF UNAUDITED FINANCIAL
STATEMENTS

To,

M/s. Muziris Heritage Day Tours
Viii/340b, Chozhiyath, Thiruvanchikulam
Kodungallur, Thrissur, Kerala-680664

On the basis of accounting records and other information and explanation provided to us by M/s Muziris Heritage Day Tours, we have compiled the unaudited balance sheet of M/s Muziris Heritage Day Tours as at 31st March 2020 and related profit and loss account for the period then ended.

M/s Muziris Heritage Day Tours is responsible for:

- a) Completeness and accuracy of the underlying data and complete disclosure of all material and relevant information to the accountant.
- b) Maintaining adequate accounting and other records and internal controls and selecting and applying appropriate accounting policies.
- c) Establishing controls to safeguard the assets of the entity and preventing and detecting fraud or other irregularities.
- d) Establishing controls for ensuring that the activities of the entity are carried out in accordance with the applicable laws and regulations and preventing and detecting any noncompliance.
- e) Valuation of closing stock and closing work in progress.
- f) Disclosure regarding grants, loan disbursement and its collection.

The compilation engagement was carried out by us in agreement with books of accounts with the Standards on Related Services (SRS) 4410, "Engagement to compile Financial Information", Issued by the Institute of Chartered Accountants of India.



The balance sheet and Profit and loss account are in agreement with the books of account. Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile the Financial Statements. Accordingly, we have not audited or reviewed these financial statements and accordingly express no opinion thereon.



For NANDAKISHOR & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No. 0184015

A handwritten signature in blue ink, appearing to be "N. Kishor", written over a horizontal line.

CA NANDAKISHOR S ACA
Proprietor, Mem. No. 244163

UDIN: 21244163AAAA3M9116

M/s MUZIRIS HERITAGE DAY TOURS
VIII/340B, CHOZHIYATH, THIRUVANCHIKULAM
KODUNGALLUR, THRISSUR, KERALA-680664
Balance sheet as at March 31, 2020

Particulars	Note	Amount (Rs.) As at March 31,2020
I.CONTRIBUTION & LIABILITY		
Partner's Capital A/cs	1	81,74,470
Non Current Liability		
Long-term borrowings	2	9,35,825
Current liabilities		
Short-term Borrowings	3	2,74,785
Trade payable	4	39,87,217
Other Current Liabilities	5	6,85,838
TOTAL		<u>1,40,58,135</u>
II.ASSETS		
Non current assets		
Fixed Assets		
Tangible assets	6	15,61,965
Non Current Investments	7	1,00,00,000
Current assets		
Cash and cash equivalents	8	23,81,125
Other current assets	9	1,15,044
TOTAL		<u>1,40,58,134</u>

This is the Balance Sheet referred to in our Compilation Report of even date attached.

Cochin
February 10, 2021



For NANDAKISHOR & ASSOCIATES
 CHARTERED ACCOUNTANTS
 Firm Reg. No. 018401S

(Signature)

CA NANDAKISHOR S ACA
 Proprietor, Mem. No. 244163

UDIN: 21244163AAAAABM9116

M/s MUZIRIS HERITAGE DAY TOURS
VIII/340B, CHOZHIYATH, THIRUVANCHIKULAM
KODUNGALLUR, THRISSUR, KERALA-680664
Statement of Profit and Loss for the period ended 31st March 2020

Amount (Rs.)

Particulars	Note	As at March 31,2020
Income		
Revenue from operations	10	98,13,767
Other Income	11	6,37,159
Total revenue		1,04,50,926
Expenses		
Employee benefits expense	12	6,97,000
Finance Cost	13	1,28,057
Depreciation	6	2,82,674
Other expenses	14	89,00,849
Total expenses		1,00,08,580
Profit/ (Loss) for the period		4,42,346

This is the Statement of Profit and Loss Account referred to in our Compilation Report of even date attached.

Cochin
February 10, 2021

For NANDAKISHOR & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg. No. 0184015



CA NANDAKISHOR S ACA
Proprietor, Mem. No. 244163

UDIN : 21244163 AAAA BM 9116

Schedule : 1**Partner's Capital Account**

Sl. No.	Name of the Partner	Profit Sharing Ratio	As on 01 April 2019	Additions for the year	Interest	Withdrawals during the year	Total	Remuneration	Profit	As on 31 March 2020
1	Chozhiyath Antony Jose	50%	20,25,003.00	7,50,941.21		38,000.00	27,37,944.21	75,000	2,21,173	30,34,117
2	Lijo Jose Chozhiyath	50%	40,68,307.00	14,24,382.93		6,48,510.28	48,44,179.65	75,000	2,21,173	51,40,353
	Total		60,93,310.00	21,75,324		6,86,510	75,82,124		4,42,346	81,74,470



M/s MUZIRIS HERITAGE DAY TOURS
VIII/340B, CHOZHIYATH, THIRUVANCHIKULAM
KODUNGALLUR, THRISSUR, KERALA-680664
Notes forming part of Balance Sheet

2	Long term borrowings	As at March 31,2020
	Secured Loans	
	From Banks	9,35,825
	TOTAL	9,35,825
3	Short Term Borrowings	As at March 31,2020
	Secured Loans	
	From Banks	2,74,785
	TOTAL	2,74,785
4	Trade Payable	As at March 31,2020
	Due to Micro & Small Enterprises	
	Others	39,87,217
	TOTAL	39,87,217
5	Other Current Liabilities	As at March 31,2020
	Audit Fee Payable	20,000
	Statutory dues payable	6,65,838
	TOTAL	6,85,838
7	Non Current Investments	As at March 31,2020
	Non Trade Investments	
	In FD	1,00,00,000
	TOTAL	1,00,00,000



8 Cash and cash equivalents **As at March 31,2020**

Balance in Banks	
In Current Account	23,59,325
Cash-in-hand	21,800

TOTAL **23,81,125**

9 Other Current Assets **As at March 31,2020**

Balances with government authorities	1,15,043.60
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TOTAL **1,15,044**



MUZIRIS HERITAGE DAY TOURS
VIII/340B, CHOZHIYATH, THIRUVANCHIKULAM
KODUNGALLUR, THRISSUR, KERALA-680664

Notes forming part of Statement of Profit & Loss

10 Revenue From Operations	As at March 31,2020
Tour Operating income	98,13,767
TOTAL	98,13,767
11 Other Income	As at March 31,2020
Interest Income	6,28,111
Discount Received	9,048
TOTAL	6,37,159
12 Employee Benefit Expenses	As at March 31,2020
Salaries and Allowances	6,97,000
TOTAL	6,97,000
13 Finance Cost	As at March 31,2020
Interest on Vehicle Loan	1,28,057
Interest on bank charges	
TOTAL	1,28,057

14 Other Expenses**As at March 31,2020**

Food And Accomodation Charges	19,03,171
Vehicle Hire Charges	19,78,390
House Boat Rent	9,21,900
Guide Fees	6,46,100
Ticket Charges	6,83,009
Traveling Expense	8,19,426
Drive Bata	13,83,237
Remuneration To Partners	1,50,000
Vehicle Running and Maintenance Charges	1,00,111
Advertisement Expenses	2,61,700
Power & Fuel	42,416
Audit Fee	10,000
Bank Charges	426
Insurance	964
TOTAL	89,00,849



Sch 6: TANGIBLE ASSETS

Sl No	Description	As at 01 April 2019	Additions		Total	Rate	Amount	As at 31 March 2020
			More than 180 days	Less than 180 days				
1	Laptop	31,320	-	31,320	40%	12,528	18,792	
2	Furniture & Fixtures	37,041	-	37,041	10%	3,704	33,337	
3	Motor Vehicle	17,76,278	-	17,76,278	15%	2,66,442	15,09,836	
Total		18,44,639	-	18,44,639		2,82,674	15,61,965	

