

TRAVELOGUE HOLIDAY'S INDIA PRIVATE LIMITED
CIN : U63030KL2019PTC059016
Aiswarya Building,Opp.Town Hall,SouthKalamassery,Ernakulam,Kerala-683104
BALANCE SHEET AS AT MARCH 31, 2024


	Particulars	Note No.	As at March 31, 2024	As at March 31, 2023
I.	EQUITY AND LIABILITIES			
(1)	Share holders' funds			
	(a) Share capital	1	10,00,000.00	10,00,000.00
	(b) Reserves and surplus	2	10,22,988.68	50,920.98
	(c) Money received against share warrants			-
(2)	Non-current liabilities			
	(a) Long-term borrowings	3	1,31,91,507.30	4,65,710.11
	(b) Deferred Tax Liability	4	1,16,843.74	-
	(c) Long term Provisions			-
(3)	Current liabilities			
	(a) Short-term borrowings		-	-
	(b) Trade payables	5	14,20,114.21	9,29,294.51
	(c) Short term provision	6	1,43,921.68	35,730.00
	(d) Other current liabilities	7	1,31,938.60	24,84,123.00
	TOTAL		1,70,27,314.21	49,65,778.60
II.	ASSETS			
(1)	Non-current assets			
	(a) Property, Plant & Equipment & Intangible Assets			
	(i) Property, Plant & Equipments	8	1,15,21,134.91	5,75,205.04
	(ii) Intangible assets			-
	(b) Non-Current investments			-
	(c) Deferred Tax Asset			-
	(d) Long-term loans and advances			-
	(b) Non-Current investments			-
	(c) Deferred Tax Asset	4		7,177.31
	(d) Other Non-current Assets			
(2)	Current assets			
	(a) Trade receivables	9		-
	(b) Cash and cash equivalents	10	55,06,179.30	43,80,572.25
	(c) Short term loans advance			-
	(d) Other current assets	11		2,824.00
	TOTAL		1,70,27,314.21	49,65,778.60

To be read with the notes and schedules attached to and forming part of the accounts.

For & on behalf of the Board of Directors of
Travelogue Holiday's India Private Limited

As per our report even date attached
For SVRL and Co.

ISHAQ KARE KUNNUMMAL
Director
DIN: 08522990

For TRAVELOGUE HOLIDAY'S INDIA PVT. LTD.

DIRECTOR

CA Sivakumar M
Partner
Membership No:222959

HASEELA KUNIYIL
Director
DIN: 08522991

For TRAVELOGUE HOLIDAY'S INDIA PVT. LTD.

DIRECTOR

Place : Ernakulam
Date : 05-09-2024
UDIN : 24222959BKBZ1Y8845



COMPANY

Relevant Para of the CARO 2020 - 3(six)

	Ratio Analysis	Numerator	Rs	Denominator	Rs		
1	Current Ratio	Current Assets Inventories Sundry Debtors Cash and Bank balances Receivables/Accruals Loans and Advances Disposable Investments Any other current assets	- - 55,06,179 - - - 55,06,179	Current Liabilities Creditors for goods and services Short term loans Bank Overdraft Cash Credit Outstanding Expenses Provision for taxation Proposed dividend Unclaimed Dividend Any other current liabilities	14,20,114 - - - 1,43,922 - 1,31,939 16,95,974 1,31,939 16,95,974	3.25	1.28
2	Debt Equity Ratio	Total Liabilities Total Outside Liabilities	1,50,04,326	Shareholder's Equity Total Shareholders Equity	20,22,989	7.42	-
3	Debt Service Coverage Ratio (For Ind AS Companies Profit before OCI)	Net Operating Income Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments	12,36,322	Debt Service Current Debt Obligation (Interest & Lease payment+ Principal Repayment.	-	-	-
4	Return on Equity Ratio	Profit for the period Net Profit after taxes - preference dividend (if any)	9,72,068	Avg. Shareholders Equity (Beginning shareholders' equity + Ending shareholders' equity) ÷ 2	15,36,955	0.63	0.13
5	Inventory Turnover Ratio	Cost of Goods sold (Opening Stock + Purchases) – Closing Stock	-	Average Inventory (Opening Stock + Closing Stock)/2	-	-	-
6	Trade Receivables Turnover Ratio	Net Credit Sales Credit Sales	-	Average Trade Receivables (Beginning Trade Receivables + Ending Trade	-	-	-
7	Trade Payables Turnover Ratio	Total Purchases Annual Net Credit Purchases	-	Average Trade Payables (Beginning Trade Payables + Ending Trade	89,826	-	-
8	Net Capital Turnover Ratio	Net Sales Total Sales - Sales Return	7,94,04,471	Average Working Capital Current Assets - Current Liabilities	38,10,205	20.84	11.39
9	Net Profit Ratio	Net Profit Profit After Tax	9,72,068	Net Sales Sales	7,94,04,471	0.012	0.00
10	Return on Capital employed	EBIT Profit before Interest and Taxes	13,33,003	Capital Employed * Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	1,53,31,340	0.09	0.11
11	Return on Investment	Return/Profit/Earnings	13,33,003	Investment **	20,22,989	0.66	0.11

* Capital Employed could be treated three ways

Total Assets - Current Liabilities
Fixed Assets + Working Capital
Equity + Long Term Debt

*** ROI as per GN

$$ROI = \frac{MV(T1) - MV(T0) - \text{Sum}[C(t)]}{\{MV(T0) + \text{Sum}[W(t) * C(t)]\}}$$

where, T1 = End of time period

T0 = Beginning of time period

t = Specific date falling between T1 and T0

MV(T1) = Market Value at T1

MV(T0) = Market Value at T0

C(t) = Cash inflow, cash outflow on specific date

W(t) = Weight of the net cash flow (i.e. either net inflow or net outflow) on day 't', calculated as $[T1 - t] / T1$

Companies may provide ROI separately for each asset class (e.g., equity, fixed income, money market, etc.).



TRAVELOGUE HOLIDAY'S INDIA PRIVATE LIMITED
CIN : U63030KL2019PTC059016
Aiswarya Building,Opp.Town Hall,SouthKalamassery,Ernakulam,Kerala-683104
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31,2024

	Particulars	Note No.	For the Year ended 31st March 2024	For the Year ended 31st March 2023
	Income :			
I.	Revenue from operations	12	7,94,04,471.17	6,72,14,152.00
II.	Other Income	13	-	-
III.	Total Income (I+II)		7,94,04,471.17	6,72,14,152.00
	Expenses:			
IV.	Employee benefit expense	14	41,42,000.00	29,10,000.00
	Finance Cost	15	1,85,045.06	18,910.11
	Depreciation and amortization	8	2,64,254.13	16,794.96
	Other expenses	16	7,34,80,168.85	6,41,06,181.00
	Total expenses		7,80,71,468.04	6,70,51,886.07
V.	Profit before exceptional and extra ordinary items and tax (III-IV)		13,33,003.13	1,62,265.93
VI.	Exceptional items		-	-
VII.	Profit before extra ordinary items and tax (V-VI)		13,33,003.13	1,62,265.93
VIII.	Extra ordinary items		-	-
IX.	Profit before tax (VII-VIII)		13,33,003.13	1,62,265.93
X.	Tax expense:			
	(1) Current tax		2,36,914.38	35,730.00
	(2) Deferred tax - (expense)	4	1,24,021.05	(7,177.31)
XI.	Profit(Loss) for the period from continuing operations (IX-X)		9,72,067.70	1,33,713.24
XII.	Profit(Loss) from discontinuing operations		-	-
XIII.	Tax expense for discontinuing operations		-	-
XIV.	Profit(Loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV.	Profit(Loss) for the period (XI-XIV)		9,72,067.70	1,33,713.24
XVI.	Earnings per equity share:			
	(1) Basic		9.72	1.34
	(2) Diluted		9.72	1.34

To be read with the notes and schedules attached to and forming part of the accounts.

For & on behalf of the Board of Directors of
Travelogue Holiday's India Private Limited

As per our report even date attached
For SVRL and Co.

ISHAQ KARE KUNNUMMAL
Director
DIN: 08522990

[Signature]
For **TRAVELOGUE HOLIDAY'S INDIA PVT. LTD.**

CA Sivakumar M
Partner
Membership No:222959

HASEELA KUNIYIL
Director
DIN: 08522991

[Signature]
For **TRAVELOGUE HOLIDAY'S INDIA PVT. LTD.**

[Signature]
DIRECTOR

Place : Ernakulam
Date : 05-09-2024
UDIN : 24222959BKBZIIY8845



TRAVELOGUE HOLIDAY'S INDIA PRIVATE LIMITED
SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF FINANCIAL STATEMENTS AS ON MARCH 31, 2024

COMPANY OVERVIEW

Travelogue Holiday's India Private Limited is a company incorporated on 29 July 2019. The main object of the company is to engage in the business of Travel and tour operators. The registered

SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies adopted in the preparation of the accounts are as under:

(a) Basis of Accounting

The financial statement of the Company are prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP), on accrual basis under historical cost Convention as a going concern. The company has prepared these financial statements to comply with the requirements of mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014. The accounting policies adopted for the preparation of financial statements are consistent with those the previous year except when a newly issued accounting standards is initially adopted or a revision to an existing standard requires a change in the accounting policy hitherto in use and when the statute mandate the change.

b) Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment, if any. Costs directly attributable to acquisition are capitalized until the property, plant and equipment are ready for use, as intended by the Management. The Company depreciates property, plant and equipment over their estimated useful lives using the straight-line method. Depreciation methods, useful lives and residual values are reviewed periodically, including at each financial year end.

c) Depreciation and Amortisation:

i) Depreciation on tangible assets has been provided on Straight Line Method (SLM), by adopting the useful lives prescribed as per Part C of Schedule II to the Companies Act, 2013 and retaining
ii) Cost of Software is treated as Intangible Assets and is amortised over a period of five years in accordance with Accounting Standards (AS) 26.

d) Investments:

Long Term Investments are stated at cost. Diminution of value, if any, which is not considered temporary in nature, is provided for. Current investments are carried at lower of cost and fair value.

e) Inventories:

Company does not hold any inventory in its ordinary course of business.

f) Revenue Recognition:

The company recognizes revenue in respect of sale of goods or of rendering of service when they are invoiced to customers. Revenue in respect of any other Income is recognized when there is no significant uncertainty as to its determination or realization exists.

g) Borrowing Costs:

Borrowing costs are directly attributable to the acquisition, construction or production of an asset that takes a substantial period of time to get ready for its intended use are capitalized. Other borrowing costs are recognized as expenditure for the period in which they are incurred.

h) Foreign Currency Transaction:

Transactions in foreign currency are accounted at the exchange rate prevailing on the date of transactions. Monetary assets and liabilities denominated in foreign currency are transacted at the exchange rate prevailing on the last date of the accounting year and the resultant exchange difference, if any, are recognized in the Statement of Profit and Loss.

i) Provisions, Contingent Liabilities and Contingent Assets:

Provisions are recognized when the company has a present obligation as a result of past event, for which it is probable that a cash outflow will be required and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to its present value and are determined based on management estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the correct management estimates.

Contingent Liabilities are disclosed when the company has a possible obligation or a present obligation and it is probable that a cash flow will not be required to settle the obligation. Contingent Assets are neither recognized nor disclosed in the accounts.

j) Tax on Income:

Income tax is accounted in accordance with Accounting Standard on Accounting for Taxes on Income (AS-22), which includes current taxes and deferred taxes. Provision for current tax is made based on the tax payable under the Income Tax Act, 1961.

Deferred tax on account of timing difference between taxable and accounting income is accounted using the tax rate and tax law enacted or substantively enacted by the balance sheet date. Deferred tax assets in respect of unabsorbed depreciation or carried forward losses are recognized to the extent there is reasonable certainty of realization of such assets. Other deferred tax assets are recognized to the extent there is a reasonable certainty of their realization. However, deferred tax asset in respect of preliminary expenses incurred are not recognize as there is no virtual certainty regarding the benefit to be recovered from it.

k) Previous Year Figures:

Previous year's figures have been regrouped and or recast wherever necessary, to be in conformity with current year's layout.

l) Earning per Share:

In accordance with Accounting Standard (AS-20), 'Earnings per Share' issued by Institute of Chartered Accountants of India, basic and diluted earnings per share are computed using the weighted average number of equity shares outstanding during the period.

m) Leases:

Leases, where the lessor has effectively retains substantially all the risks and rewards of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term.

n) Impairment of Assets:

The company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. An asset is identified as impaired, when the carrying value of the asset exceeds its recoverable value. Based on such assessment, impairment loss if any is recognized in the Statement of Profit and Loss of the period in which the asset is identified as impaired. The impairment loss recognized in the prior accounting periods are reversed if there has been a change in the estimate of recoverable amount. There is no impairment of asset during the financial year.

o) Use of Estimates:

The preparation of the final statement in conformity with GAAP requires Management to make estimates and assumption that affect the reported balances of assets and liabilities and disclosures relating contingent asset and liabilities as at the date of the financial statement and reported accounts of income and expenses during the period. Examples of such estimates include provisions for doubtful debts, future obligations under employee retirement benefit plans, income taxes and the useful lives of fixed assets and intangible assets.

For & on behalf of the Board of Directors of
Travelogue Holiday's India Private Limited

ISHAQ KARE KUNNUMMAL
Director
DIN: 08522990

HASEELA KUNIVIL
Director
DIN: 08522991

Place : Ernakulam
Date : 05/09/2024

For TRAVELOGUE HOLIDAY'S INDIA PVT. LTD.
For TRAVELOGUE HOLIDAY'S INDIA PVT. LTD. DIRECTOR
DIRECTOR

As per our report even date attached
For SVRI and Co.

CA Sivakumar M
Partner
Membership No:222959



TRAVELOGUE HOLIDAY'S INDIA PRIVATE LIMITED
Aiswarya Building,Opp.Town Hall,SouthKalamassery,Ernakulam,Kerala-683104
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

Particulars	2023-24	2022-23
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per Profit And Loss Account	13,33,003.13	1,62,265.93
Depreciation	2,64,254.13	16,794.96
Miscellaneous expense written off		-
Interest	1,85,045.06	(18,910.11)
Operating profit before Working Capital Changes	17,82,302.32	1,60,150.78
Increase/ (Decrease) in Short-term Borrowings		-
Increase/ (Decrease) in Trade Payables	4,90,819.70	5,40,528.05
Increase/ (Decrease) in Other Current Liabilities	(23,52,184.40)	24,24,123.00
Increase/ (Decrease) in Short-term Provisions	1,08,191.68	28,655.00
Decrease/ (Increase) short term loans & advances	-	-
Decrease/ (Increase) in Trade Receivables	-	14,800.00
Decrease/ (Increase) in other current asset	2,824.00	(2,824.00)
Decrease/ (Increase) in inventories		-
	(17,50,349.02)	30,05,282.05
Cash Generated From Operations	31,953.30	31,65,432.83
Income Tax Paid	(2,36,914.38)	(36,055.00)
Net Cash From Operating Activities	(2,04,961.08)	31,29,377.83
CASH FLOW FROM INVESTING ACTIVITIES		
Payment towards purchase of Fixed Assets	(1,12,10,184.00)	(5,92,000.00)
Payment towards Work-in-Progress		-
Proceed from sale of Assets		-
Net Cash Flow from Investing Activities	(1,12,10,184.00)	(5,92,000.00)
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid	(1,85,045.06)	18,910.11
Repayment of Loans	(4,65,710.11)	
Proceeds from Issue of Shares		-
Loan from Director	64,09,423.24	
Long Term Borrowings	67,82,084.06	4,65,710.11
Net Cash Flow from Financing Activities	1,25,40,752.13	4,84,620.22
Net Increase/ (Decrease) in Cash And Cash Equivalent	11,25,607.05	30,21,998.05
Cash And Cash Equivalents At The Beginning	43,80,572.25	13,58,574.20
Cash And Cash Equivalents at the End	55,06,179.30	43,80,572.25

As per our report of even date attached

For, SVRL&CO
Chartered Accountants
FRN 016182S

SIVAKUMAR M
Partner
MRN :222959

For and on behalf of the Board of Directors of
Travelogue Holidiays India Private Limited

ISHAQ KARE KUNNU HASEELA KUNIYIL
Director Director
DIN: 08522990 DIN: 08522991

Place : Ernakulam
Date : 05-09-2024
UDIN : 24222959BKBZ1Y8845

For TRAVELOGUE HOLIDAYS INDIA PVT. LTD.

For TRAVELOGUE HOLIDAY'S INDIA PVT

DIRECTOR



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NOTES TO ACCOUNTS

1) SHARE CAPITAL

(4) The Company has only one class of shares referred to as equity shares having par value of Rs 10/-

PARTICULARS	As at March 31	As at March 31
	2024	2023
a) Authorized Capital : (Equity Shares of Rs 10/- each)	10,00,000.00	10,00,000.00
b) Issued, Subscribed & Paid-up Capital : (Equity Shares of Rs 10/- each)	10,00,000.00	10,00,000.00
	<u>10,00,000.00</u>	<u>10,00,000.00</u>

(ii) The reconciliation of the number of shares outstanding and the amount of share capital as at March 31, 2024 and March 31, 2022 is set out below:

PARTICULARS	As at March 31, 2024		As at March 31, 2023	
	No. of Shares	Amount	No. of Shares	Amount
No. of shares at the beginning	1,00,000.00	10,00,000.00	1,00,000.00	10,00,000.00
Add: Shares issued during the period				
No. of shares at the end	<u>1,00,000.00</u>	<u>10,00,000.00</u>	<u>1,00,000.00</u>	<u>10,00,000.00</u>

The company has only one class of shares referred to as equity shares having a par value of Rs. 10/-

Each holder of one equity share has right one vote per share

In the event of liquidation of the Company, the equity shareholders will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(iii) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

PARTICULARS	As at March 31, 2024		As at March 31, 2023	
	No. of Shares	%	No. of Shares	%
ISHAO KARE KUNNUMMAL	50,000.00	0.50	50,000.00	0.50
HASEELA KUNYIL	50,000.00	0.50	50,000.00	0.50
	<u>1,00,000.00</u>	<u>1.00</u>	<u>1,00,000.00</u>	<u>1.00</u>

iv) Details of Promoters

Promoter Name	Shares held by promoters at the end of the year 31st March 2024		
	No. of Shares	% of total shares	% Change during the year
ISHAO KARE KUNNUMMAL	50,000.00	0.50	-
HASEELA KUNYIL	50,000.00	0.50	-
Total	<u>1,00,000.00</u>		<u>-</u>

Details of Promoters

Promoter Name	Shares held by promoters at the end of the year 31st March 2023		
	No. of Shares	% of total shares	% Change during the year
ISHAO KARE KUNNUMMAL	50,000.00	0.50	-
HASEELA KUNYIL	50,000.00	0.50	-
Total	<u>1,00,000.00</u>		<u>-</u>



2) **RESERVES & SURPLUS**

Reserves and Surplus consists of the following:	
PARTICULARS	As at March 31 2023
Surplus:	
Opening balance	50,920.98
Add: Net profit (loss) after tax transferred from Statement of Profit and Loss	(82,792.26)
Amount available for appropriation	1,33,713.24
Less: Appropriations:	50,920.98
Surplus-Closing Balance	50,920.98

3) **LONG-TERM BORROWINGS**

Long-term borrowing consist of the following:

3.1 SECURED LOANS:

PARTICULARS	As at March 31 2024	As at March 31 2023
(a) Term Loans:		
From banks -		
Secured:		
IndusInd bank		4,65,710.11
{secured by exclusive charge over Vehicle -Marathi Dzire}	4,62,388.31	-
ICICI Bank, Cochin		
{ Account Statement for LACOC00048615531 from 30-Aug-23 to 25-Jun-24}	5,77,615.27	-
ICICI Bank, Cochin		
{Account Statement for LACOC00049192843 from 21-Dec-23 to 25-Jun-24}	4,83,122.29	-
ICICI Bank, Cochin		
{Account Statement for LACOC00048988746 from 07-Nov-23 to 25-Jun-24}	4,83,122.29	-
ICICI Bank, Cochin		
{Account Statement for LACOC00048988760 from 07-Nov-23 to 25-Jun-24}	15,00,000.00	-
ICICI Bank, Cochin		
{Account Statement for LACOC00049604093 from 15-Mar-24 to 25-Jun-24}	4,62,388.31	-
ICICI Bank, Cochin		
{Account Statement for LACOC00048578711 from 24-Aug-23 to 25-Jun-24}	13,93,213.91	-
IndusInd Bank,		
{Account Statement for ESO02434L from 24/11/2023 to 21/10/2027, Engine No : D71041892}	14,20,233.68	-
IndusInd Bank,		
{Account Statement for ESO02435L from 13/12/2023 to 15/11/2027, Engine No : D71041892}	67,82,084.06	4,65,710.11
Loans and advances from related parties:		
Loan from directors	64,09,423.24	-
	1,31,91,507.30	4,65,710.11

(b)

4) **DEFERRED TAX LIABILITIES**

Major components of deferred tax balances consist of following:

PARTICULARS	As at March 31 2024	As at March 31 2023
Opening balance	(7,177.31)	-
Add: Current year Deferred Tax Liabilities	1,24,021.05	(7,177.31)
Total	1,16,843.74	(7,177.31)



5) Trade Payables

Trade payables consist of the following:

PARTICULARS	As at March 31, 2024	As at March 31, 2023
Creditors- For Expenses	14,20,114.21	9,29,294.51
Total	14,20,114.21	9,29,294.51

Trade Payables ageing schedule: As at 31st March, 2024

PARTICULARS	Outstanding for following periods from due date of payment			Total
	Less than 1 year	1-2 years	2-3 years	
(i) MSME	-	-	-	-
(ii) Others	8,52,122.60	4,12,348.03	1,55,643.58	14,20,114.21
(iii) Disputed dues - MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-

Trade Payables ageing schedule: As at 31st March, 2023

PARTICULARS	Outstanding for following periods from due date of payment			Total
	Less than 1 year	1-2 years	More than 3 years	
(i) MSME	-	-	-	-
(ii) Others	5,40,528.05	3,84,781.04	3,985.42	9,29,294.51
(iii) Disputed dues - MSME	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-

SHORT-TERM PROVISIONS

PARTICULARS	As at March 31, 2024	As at March 31, 2023
Provision for Taxation	1,43,921.68	35,730.00
Total	1,43,921.68	35,730.00

OTHER CURRENT LIABILITIES

PARTICULARS	As at March 31, 2024	As at March 31, 2023
Audit fee Payable	50,000.00	30,000.00
Advance From Customers	-	24,08,387.17
GST Payable	81,938.60	45,735.83
Total	1,31,938.60	24,84,123.00

10) CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents consist of the following:

PARTICULARS	As at March 31, 2024	As at March 31, 2023
(a) Cash in Hand	50,999.69	-
(b) Balances with Bank Accounts:		
ICICI	53,18,926.93	41,57,854.43
Indusind	1,27,252.68	2,22,717.82
Total	55,06,179.30	43,80,572.25



11) SHORT-TERM LOANS AND ADVANCES

Short-Term Loans and Advances consist of the following:

PARTICULARS	As at March 31, 2024	As at March 31, 2023
a) TDS Receivable for AY 2024-2025	-	-
b) TCS Receivable for AY 2024-2025	-	-
c) TDS Receivable for AY 2023-2024	-	2,824.00
Total	-	2,824.00

For & on behalf of the Board of Directors of
Travelogue Holiday's India Private Limited

OF TRAVELOGUE HOLIDAY'S INDIA PVT. LTD.



ISHAQ KARE KUNNUMMAL
Director
DIN: 08522990

DIRECTOR

DIRECTOR

HASEELA KUNIVIL
Director
DIN: 08522991

For TRAVELOGUE HOLIDAY'S INDIA PVT. LTD.



DIRECTOR

Place : Ernakulam
Date : 05-09-2024
UDIN : 24222959BKBKZFY8845



As per our report even date attached
For SYRL and Co.

CA Sivakumar M
Partner
Membership No:222959

TRAVELOGUE HOLIDAY'S INDIA PRIVATE LIMITED
Aiswarya Building,, Opp.Town Hall , SouthKalamassery,, Ernakulam, Ernakulam, Kerala - 683104
NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT MARCH 31, 2024

12) **REVENUE FROM OPERATIONS**

PARTICULARS	For the Period ended 31 March 2024	For the Period ended 31 March 2023
Vehicle Hire Charges	7,17,44,060.90	6,29,00,421.00
Agency Commission	76,60,410.27	43,13,731.00
TOTAL	7,94,04,471.17	6,72,14,152.00

13) **OTHER INCOMES**

Other incomes consist of the following:

PARTICULARS	For the period ended	
	31.03.2024	31.03.2023
Discount Received	-	-
Interest on IT Refund	-	-
TOTAL	-	-

14) **EMPLOYEE BENEFIT EXPENSES**

PARTICULARS	For the Period ended 31 March 2024	For the Period ended 31 March 2023
Staff Salary and other allowances	26,92,000.00	21,05,000.00
Director's Remuneration	14,50,000.00	8,05,000.00
TOTAL	41,42,000.00	29,10,000.00

15) **FINANCE COST**

PARTICULARS	For the Period ended 31 March 2024	For the Period ended 31 March 2023
Interest on Car Loan	1,85,045.06	18,910.11
TOTAL	1,85,045.06	18,910.11

16) **OTHER EXPENSE**

Other expenses consist of the following:

PARTICULARS	For the Period ended 31 March 2024	For the Period ended 31 March 2023
Vehicle Hire Charges	7,17,44,060.90	6,29,00,421.00
Telephone charges	67,142.00	54,000.00
Travelling Expense	2,76,364.95	1,20,000.00
Office Rent	3,00,000.00	3,00,000.00
Electricity Charges	36,466.00	72,000.00
Advertisement	2,73,000.00	-
Audit Fee	50,000.00	30,000.00
Software Expenses	-	4,41,760.00
Software AMC	1,20,000.00	1,20,000.00
Renewal Charges	2,75,000.00	18,000.00
Festival & Bonus	50,000.00	50,000.00
Staff accomodation	1,33,000.00	-
Mobile application maintenance	25,000.00	-
Office renovation	1,30,135.00	-
TOTAL	7,34,80,168.85	6,41,06,181.00



17) **EARNING PER SHARE**

Computation of Weighted Average Number of Shares:

PARTICULARS	For the period ended	
	31.03.2024	31.03.2023
No. of shares considered as basic average shares outstanding	1 00 000.00	1 00 000.00
Add: Dilutive effect	.00	.00
No. of shares considered as weighted average shares and potential outstanding	1 00 000.00	1 00 000.00
Basic Earnings Per Share	9.72	1.34
Dilutive Earnings Per Share	9.72	1.34
Diluted Earnings per Share is not calculated as there are no potential share holders.		

18) **RELATED PARTY DISCLOSURE**

A List of Related Parties

Sl No.	Name	Nature of Relation
1	Ishaq	Key Management Personnel
2	Haseela	Key Management Personnel

B RELATED PARTY TRANSACTIONS

Name of the Related Party	For the period ended	
	31.03.2024	31.03.2023
Transactions during the year:		
Loan received from Ishaq, Company director	32,45,205.00	-
Loan received from Haseela, Company director	31,64,218.24	-
Remuneration paid to Ishaq, Company director	7,20,000.00	-
Remuneration paid to Haseela, Company Director	7,30,000.00	-
	78,59,423.24	-
Balance at the end of the year:		
Loan from Ishaq, Company Director	32,45,205.00	-
Loan from Haseela, Company Director	31,64,218.24	-
Remuneration of Ishaq, Company Director	7,20,000.00	-
Remuneration of Haseela, Company Director	7,30,000.00	-
	78,59,423.24	-

For & on behalf of the Board of Directors of
Travelogue Holiday's India Private Limited

As per our report even date attached
For SVRL and Co.

ISHAQ KARE KUNNUMMAL
Director
DIN: 08522990

For TRAVELOGUE HOLIDAY'S INDIA PVT. LTD.

CA Sivakumar M
Partner
Membership No:222959

HASEELA KUNIVIL
Director
DIN: 08522991

For TRAVELOGUE HOLIDAY'S INDIA PVT. LTD.

DIRECTOR

DIRECTOR

Place : Ernakulam
Date : 05-09-2024
UDIN : 24222959BKBZiy8845



TRAVELOGUE HOLIDAY'S INDIA PRIVATE LIMITED

CIN : U63030KL2019PTC059016

Aiswarya Building,Opp.Town Hall,SouthKalamassery,Ernakulam,Kerala-683104

Note 26 Contingent Liabilities and Commitments to the extent not provided for

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
	Rs.	Rs.
Claims against the company not acknowledged as debt	-	-
Guarantees	-	-
Other money for which the company is contingently liable		
Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
Uncalled liability on shares and other investments partly paid	-	-
Other commitments	-	-
Total	-	-



TRAVELOGUE HOLIDAY'S INDIA PRIVATE LIMITED
CIN : U63030KL2019PTC059016
Aiswarya Building,Opp.Town Hall,SouthKalamassery,Ernakulam,Kerala-683104

Note: 8 Summary of Property, plant and equipment Schedule as on 31 MARCH 2024

PARTICULARS	GROSS BLOCK			DEPRECIATION				NET BLOCK		
	As on 1st April,2023	Additions for the period 01/04/2023 - 31/03/2024	Sale or Transfer/reversal	As on 31st March,2024	Useful Life	As on 1st April,2023	For the period 01/04/2023 - 31/03/2024	Reversal of Depreciation on 01/04/2023 - 31/03/2024	As on 31st March,2023	As on 31st March,2024
Tangible Fixed Assets										
motor car	5,92,000.00	1,10,79,895.00	-	1,16,71,895.00	8.00	16,794.96	2,56,064.13	-	5,75,205.04	1,13,99,035.91
plant & machinery	-	94,000.00	-	94,000.00	15.00	-	3,470.45	-	-	90,529.55
office equipments	-	36,289.00	-	36,289.00	3.00	-	4,719.55	-	-	31,569.45
TOTAL	5,92,000.00	1,12,10,184.00	-	1,18,02,184.00		16,794.96	2,64,254.13	-	5,75,205.04	1,15,21,134.91



TRAVELOGUE HOLIDAY'S INDIA PRIVATE LIMITED

CIN : U63030KL2019PTC059016

Aiswarya Building, Opp. Town Hall, South Kalamassery, Ernakulam, Kerala-683104

Statement Showing Computation of Depreciation as per Income Tax Act, 1961

Block	Rate	WDV as on 01-Apr-2023	Additions During the Period		Total	Deletions	Balance	Depreciation		WDV as on 31- March-2024
			Put to Use for more than 6 Months	Put to Use for Less than 6 Months				Put to Use for more than 6 Months	Put to Use for Less than 6 Months	
motor car	0.10	5,47,600.00	12,86,000.00	97,93,895.00	1,16,27,495.00	-	1,16,27,495.00	1,83,360.00	4,89,694.75	1,09,54,440.25
plant & machinery	0.10	-	57,000.00	37,000.00	94,000.00	-	94,000.00	5,700.00	1,850.00	86,450.00
office equipments	0.15	-	36,289.00	-	36,289.00	-	36,289.00	5,443.35	-	30,845.65
Total		5,47,600.00	13,79,289.00	98,30,895.00	1,17,57,784.00	-	1,17,57,784.00	1,94,503.35	4,91,544.75	1,10,71,735.90



TRAVELOGUE HOLIDAY'S INDIA PRIVATE LIMITED

CIN : U63030KL2019PTC059016

Aiswarya Building, Opp. Town Hall, South Kalamassery, Ernakulam, Kerala-683104

Statement Showing the Details of FA Additions for the year ended 31 MARCH 2024

31-Mar-24

Date	Asset Group	Asset	Original Cost	Useful Life in years	Salvage Value	Depreciable amount over whole life of the Asset	No of Days used in FY 2022-23	Put to Use for more than 6 Months	Put to Use for Less than 6 Months
09-11-2023	Motor Car	MARUTI	6,40,600.00	8	32,030.00	6,08,570.00	143	-	6,40,600.00
23-12-2023	Motor Car	MARUTI	10,68,000.00	8	53,400.00	10,14,600.00	99	-	10,68,000.00
06-09-2023	Motor Car	MARUTI	6,43,000.00	8	32,150.00	6,10,850.00	207	6,43,000.00	-
22-03-2024	Motor Car	Innova crysta	19,99,000.00	8	99,950.00	18,99,050.00	9	-	19,99,000.00
09-11-2023	Motor Car	MARUTI	6,40,600.00	8	32,030.00	6,08,570.00	143	-	6,40,600.00
06-09-2023	Motor Car	MARUTI	6,43,000.00	8	32,150.00	6,10,850.00	207	6,43,000.00	-
24-11-2023	Motor Car	MARUTI	21,97,662.00	8	1,09,883.10	20,87,778.90	128	-	21,97,662.00
11-12-2023	Motor Car	MARUTI	32,48,033.00	8	1,62,401.65	30,85,631.35	111	-	32,48,033.00
11-04-2023	Plant and Machinery	AC	57,000.00	15	8,550.00	48,450.00	355	57,000.00	-
29-01-2024	Plant and Machinery	AC	37,000.00	15	5,550.00	31,450.00	62	-	37,000.00
06-08-2023	Computer and Accessories	Laptop	36,289.00	3	14,515.60	21,773.40	238	36,289.00	-
			1,12,10,184.00			1,06,27,573.65		13,79,289.00	98,30,895.00

