



**A. D. Bhate & Co.**

**Chartered Accountants**

**Amod D. Bhate**

**B. Com., FCA**

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## INDEPENDENT AUDITOR'S REPORT

To The Members of,  
**Supreme Holidays (India) Private Limited,**

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of **Supreme Holidays (India) Private Limited** ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of profit and loss, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its Profit for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially



inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,



forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**

1. As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books

(c) The Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account



(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".


(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact its financial position
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

PLACE : PUNE

For A.D.BHATE & CO.  
CHARTERED ACCOUNTANTS

DATE : 30.09.2024  
UDIN : 24117625BKLR TG3705

  
CA. Amod D Bhate  
Proprietor  
Membership No. 117625  
Firm No: 125519W





## ANNEXURE "A" TO THE INDEPENDENT AUDITORS' REPORT

### **Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013**

We have audited the internal financial controls over financial reporting of **Supreme Holidays (India) Private Limited** as of 31 March 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

#### **Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

#### **Meaning of Internal Financial Controls over Financial Reporting**



A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

PLACE : PUNE

DATE : 30.09.2024  
UDIN : 24117625BKCRTG3705

For A.D.BHATE & CO.  
CHARTERED ACCOUNTANTS

CA. Amod D Bhat  
Proprietor  
Membership No. 117625  
Firm No: 125519W





Balance Sheet as at 31st March 2024

₹ in rupees

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital	1	5,00,000.00	5,00,000.00
Reserves and surplus	2	(31,62,272.00)	(3,24,350.00)
Money received against share warrants		0.00	0.00
		<b>(26,62,272.00)</b>	<b>1,75,650.00</b>
<b>Share application money pending allotment</b>		<b>0.00</b>	<b>0.00</b>
<b>Non-current liabilities</b>			
Long-term borrowings	3	4,51,515.00	4,51,515.00
Deferred tax liabilities (Net)		0.00	0.00
Other long term liabilities		0.00	0.00
Long-term provisions	5	0.00	0.00
		<b>4,51,515.00</b>	<b>4,51,515.00</b>
<b>Current liabilities</b>			
Short-term borrowings	6	1,50,000.00	10,31,519.00
Trade payables	7		
(A) Micro enterprises and small enterprises		0.00	0.00
(B) Others		63,37,872.00	26,33,007.46
Other current liabilities		0.00	0.00
Short-term provisions		0.00	2,64,055.95
		<b>64,87,872.00</b>	<b>39,28,582.41</b>
<b>TOTAL</b>		<b>42,77,115.00</b>	<b>45,55,747.41</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible assets	8		
Property, Plant and Equipment		23,55,367.05	24,48,290.05
Intangible assets		0.00	0.00
Capital work-in-Progress		0.00	0.00
Intangible assets under development		0.00	0.00
Non-current investments		0.00	0.00
Deferred tax assets (net)	4	0.00	414.00
Long-term loans and advances		0.00	0.00
Other non-current assets		0.00	0.00
		<b>23,55,367.05</b>	<b>24,48,704.05</b>
<b>Current assets</b>			
Current investments	10	16,000.00	16,000.00
Inventories		0.00	0.00
Trade receivables	11	7,77,761.00	8,32,697.68
Cash and cash equivalents	12	1,99,475.00	3,73,334.75
Short-term loans and advances	9	3,00,000.00	3,00,000.00
Other current assets	13	6,28,511.95	5,85,010.93
		<b>19,21,747.95</b>	<b>21,07,043.36</b>
<b>TOTAL</b>		<b>42,77,115.00</b>	<b>45,55,747.41</b>

The schedule referred above form an integral part of the Accounts

Audit Report as on even date attached

For A. D. Bhate & Co.  
 Chartered Accountant  
 (FRN: 0126519W)

Amod Dinkar Bhate  
 Proprietor  
 Membership No.: 117625  
 Place: Pune  
 Date: 30/09/2024



UDIN : 24117625Bk CRTG 3705

LALASAHEB  
 VITTHALRAO  
 O SHINDE

LALASAHEB VITTHALRAO SHINDE  
 Director

Address: SUMAN SECTOR NO 24 PLOT  
 NO.317 PRADHIKARAN PUNE 411044 MH  
 IN

For and on behalf of the Board of Directors

MANISHA  
 RAJENDRA  
 SHINDE

MANISHA RAJENDRA SHINDE  
 Director

Address: PLOT NO - 317, SECTOR NO -  
 24, PRADHIKARAN, NIGDI PUNE 411044  
 MH IN



**Statement of Profit and loss for the year ended 31st March 2024**

₹ in rupees

Particulars	Note No.	31st March 2024	31st March 2023
<b>Revenue</b>			
Revenue from operations	14	10,54,161.00	48,75,033.40
Less: Excise duty		0.00	0.00
<b>Net Sales</b>		<b>10,54,161.00</b>	<b>48,75,033.40</b>
Other income	15	0.00	1,43,551.00
<b>Total Income</b>		<b>10,54,161.00</b>	<b>50,18,584.40</b>
<b>Expenses</b>			
Cost of material Consumed	16	1,59,230.00	19,31,855.97
Purchase of stock-in-trade		74,295.00	0.00
Changes in inventories		0.00	0.00
Employee benefit expenses	17	0.00	1,17,900.00
Finance costs	18	0.00	0.00
Depreciation and amortization expenses	19	2,13,148.00	2,26,223.57
Other expenses	20	34,45,410.00	26,18,666.70
<b>Total expenses</b>		<b>38,92,083.00</b>	<b>48,94,646.24</b>
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>(28,37,922.00)</b>	<b>1,23,938.16</b>
Exceptional items		0.00	0.00
<b>Profit before extraordinary and prior period items and tax</b>		<b>(28,37,922.00)</b>	<b>1,23,938.16</b>
Extraordinary items		0.00	0.00
Prior period item		0.00	0.00
<b>Profit before tax</b>		<b>(28,37,922.00)</b>	<b>1,23,938.16</b>
<b>Tax expenses</b>			
Current tax	21	0.00	0.00
Deferred tax	22	0.00	0.00
Excess/short provision relating earlier year tax		0.00	0.00
<b>Profit(Loss) for the period</b>		<b>(28,37,922.00)</b>	<b>1,23,938.16</b>
<b>Earning per share</b>			
<b>Basic</b>			
Before extraordinary Items		0.00	0.00
After extraordinary Adjustment		0.00	0.00
<b>Diluted</b>			
Before extraordinary Items		0.00	0.00
After extraordinary Adjustment		0.00	0.00

The schedule referred above form an integral part of the Accounts

Audit Report as on even date attached

For A. D. Bhate & Co.  
Chartered Accountant  
(PRN: 0125519W)

Amod Dinkar Bhate  
Proprietor  
Membership No.: 117625  
Place: Pune  
Date: 30/09/2024



UDIN : 24117625BKRT693705

For and on behalf of the Board of Directors

LALASAHEB  
VITTHALRAO  
SHINDE

LALASAHEB VITTHALRAO SHINDE  
Director

Address: SUMAN SECTOR NO.24 PLOT  
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MANISHA  
RAJENDRA  
SHINDE

MANISHA RAJENDRA SHINDE  
Director

Address: PLOT NO - 317, SECTOR NO -  
24, PRADHIKARAN, NIGDI PUNE 411044  
MH IN



Notes to Financial statements for the year ended 31st March 2024  
 The previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation.

Note No. 1 Share Capital

Particulars	₹ in rupees	
	As at 31st March 2024	As at 31st March 2023
<b>Authorised :</b>		
50000 (31/03/2023:50000) Equity shares of Rs. 10.00/- par value	5,00,000.00	5,00,000.00
<b>Issued :</b>		
50000 (31/03/2023:50000) Equity shares of Rs. 10.00/- par value	5,00,000.00	5,00,000.00
<b>Subscribed and paid-up :</b>		
50000 (31/03/2023:50000) Equity shares of Rs. 10.00/- par value	5,00,000.00	5,00,000.00
<b>Total</b>	<b>5,00,000.00</b>	<b>5,00,000.00</b>

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

	₹ in rupees			
	As at 31st March 2024		As at 31st March 2023	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	50,000	5,00,000.00	50,000	5,00,000.00
Issued during the Period	0.00	0.00	0.00	0.00
Redeemed or bought back during the period	0.00	0.00	0.00	0.00
<b>Outstanding at end of the period</b>	<b>50,000</b>	<b>5,00,000.00</b>	<b>50,000</b>	<b>5,00,000.00</b>

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2024		As at 31st March 2023	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	Lalasaheb Shinde	17,000	34.00	17,000	34.00
Equity	Rajendra Shinde	16,500	33.00	16,500	33.00
Equity	Manisha Shinde	16,500	33.00	16,500	33.00
	<b>Total :</b>	<b>50,000</b>	<b>100.00</b>	<b>50,000</b>	<b>100.00</b>

Details of shares held by Promoters

Promoter name	Particulars	Current Year					Previous Year				
		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change
		Number	%	Number	%		Number	%	Number	%	
LALASAHEB VITTHALRAO SHINDE	Equity [NV: 10.00 ]	17000	34.00	17000	34.00	0.00	17000	34.00	17000	34.00	0.00
MANISHA RAJENDRAS HINDE	Equity [NV: 10.00 ]	16500	33.00	16500	33.00	0.00	16500	33.00	16500	33.00	0.00
RAJENDRA SHINDE	Equity [NV: 10.00 ]	16500	33.00	16500	33.00	0.00	16500	33.00	16500	33.00	0.00
<b>Total</b>		<b>50000</b>		<b>50000</b>			<b>50000</b>		<b>50000</b>		



**Note No. 2 Reserves and surplus**

Particulars	₹ in rupees	
	As at 31st March 2024	As at 31st March 2023
<b>Surplus</b>		
Opening Balance		
Add: Profit for the year	(2,62,727.45)	(3,86,665.61)
Less: Loss for the year	0.00	1,23,938.16
<b>Closing Balance</b>	<b>(31,00,649.45)</b>	<b>0.00</b>
		<b>(2,62,727.45)</b>
<b>Other reserves</b>		
Opening Balance		
Add: Addition during the year	(61,622.55)	(61,622.55)
Less : Deletion during the year	0.00	0.00
<b>Closing Balance</b>	<b>0.00</b>	<b>0.00</b>
<b>Balance carried to balance sheet</b>	<b>(31,62,272.00)</b>	<b>(61,622.55)</b>
		<b>(3,24,350.00)</b>

**Note No. 3 Long-term borrowings**

Particulars	As at 31st March 2024			As at 31st March 2023		
	Non-Curre nt	Current Maturities	Total	Non-Curre nt	Current Maturities	Total
<b>Loans and advances from related parties</b>						
Loans directors Unsecured	3,82,805.00	0.00	3,82,805.00	3,82,805.00	0.00	3,82,805.00
Loans and advances from others unsecured	68,710.00	0.00	68,710.00	68,710.00	0.00	68,710.00
	<b>4,51,515.00</b>	<b>0.00</b>	<b>4,51,515.00</b>	<b>4,51,515.00</b>	<b>0.00</b>	<b>4,51,515.00</b>
<b>The Above Amount Includes</b>						
Unsecured Borrowings	4,51,515.00	0.00	4,51,515.00	4,51,515.00	0.00	4,51,515.00
<b>Net Amount</b>	<b>4,51,515.00</b>	<b>0</b>	<b>4,51,515.00</b>	<b>4,51,515.00</b>	<b>0</b>	<b>4,51,515.00</b>

**Note No. 4 Deferred Tax**

Particulars	₹ in rupees	
	As at 31st March 2024	As at 31st March 2023
<b>Deferred tax assets</b>		
Deferred tax asset fixed assets	0.00	414.00
<b>Gross deferred tax asset</b>	<b>0.00</b>	<b>414.00</b>
<b>Net deferred tax assets</b>	<b>0.00</b>	<b>414.00</b>
<b>Net deferred tax liability</b>	<b>0.00</b>	<b>0.00</b>

**Note No. 5 Provisions**

Particulars	As at 31st March 2024			As at 31st March 2023		
	Long-term	Short-term	Total	Long-term	Short-term	Total
<b>Other provisions</b>						
Provision for Expenses	0.00	0.00	0.00	0.00	48,000.00	48,000.00
Other Provision	0.00	0.00	0.00	0.00	1,86,169.00	1,86,169.00
Salary Payable	0.00	0.00	0.00	0.00	29,886.95	29,886.95
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,64,055.95</b>	<b>2,64,055.95</b>

**Note No. 6 Short-term borrowings**

Particulars	₹ in rupees	
	As at 31st March 2024	As at 31st March 2023
<b>Loans Repayable on Demands - From Others</b>		
Loans From Directors	1,50,000.00	10,31,519.00
	<b>1,50,000.00</b>	<b>10,31,519.00</b>
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
	<b>1,50,000.00</b>	<b>10,31,519.00</b>



**Note No. 7 Trade payables**

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
(B) Others		
Creditors	63,37,872.00	26,33,007.46
	<b>63,37,872.00</b>	<b>26,33,007.46</b>
<b>Total</b>	<b>63,37,872.00</b>	<b>26,33,007.46</b>

**Trade Payables Ageing Schedule**

₹ in rupees

Payment date not defined (Outstanding for following periods from due date of Transaction)

Particular	Current Year					Previous Year				
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME					0.00					0.00
Others	6337872.00				6337872.00	2633007.46				2633007.46
Disputed Dues-MSME					0.00					0.00
Disputed- Others					0.00					0.00

**Note No. Other current liabilities**

₹ in rupees

Particulars	As at 31st March 2024	As at 31st March 2023
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

Note No. 8 Property, Plant and Equipment and Intangible assets as at 31st March 2024

Assets	Gross Block				Accumulated Depreciation/ Amortisation				₹ in rupees		
	Balance as at 1st April 2023	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2024	Balance as at 1st April 2023	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2024	Balance as at 31st March 2024	Balance as at 31st March 2023
<b>A Tangible assets</b>											
<b>Own Assets</b>											
Computer	26,944.00	0.00	0.00	0.00	26,944.00	14,065.60	5,151.00	0.00	19,216.60	7,727.40	12,878.40
Mobile	23,832.37	0.00	0.00	0.00	23,832.37	13,647.36	1,528.00	0.00	15,175.36	8,657.01	10,185.01
Office Equipment	6,35,241.75	0.00	0.00	0.00	6,35,241.75	95,533.61	80,956.00	0.00	1,76,489.61	4,58,752.14	5,39,708.14
Printer	1,106.00	15,000.00	0.00	0.00	16,106.00	318.90	2,368.00	0.00	2,686.90	13,419.10	787.10
Furniture	8,83,647.00	0.00	0.00	0.00	8,83,647.00	90,051.30	79,360.00	0.00	1,69,411.30	7,14,235.70	7,93,595.70
Software	4,525.00	0.00	0.00	0.00	4,525.00	2,945.20	632.00	0.00	3,577.20	947.80	1,579.80
Camera	98,324.00	1,05,225.00	0.00	0.00	2,03,549.00	14,866.75	28,302.00	0.00	43,168.75	1,60,380.25	83,457.25
WIP	8,57,591.00	0.00	0.00	0.00	8,57,591.00	0.00	0.00	0.00	8,57,591.00	8,57,591.00	8,57,591.00
Accomadation Shed	2,75,000.00	0.00	0.00	0.00	2,75,000.00	1,26,492.35	14,851.00	0.00	1,41,343.35	1,33,656.65	1,48,507.65
<b>Total (A)</b>	<b>28,06,211.12</b>	<b>1,20,225.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,26,436.12</b>	<b>3,57,921.07</b>	<b>2,13,148.00</b>	<b>0.00</b>	<b>5,71,069.07</b>	<b>23,55,367.05</b>	<b>24,48,290.05</b>
<b>P.Y Total</b>	<b>3,31,659.37</b>	<b>24,74,551.75</b>	<b>0.00</b>	<b>0.00</b>	<b>28,06,211.12</b>	<b>1,31,697.50</b>	<b>2,26,223.57</b>	<b>0.00</b>	<b>3,57,921.07</b>	<b>24,48,290.05</b>	<b>1,99,961.87</b>

General Notes :

- No depreciation if remaining useful life is negative or zero.
- If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2023 less residual value.
- Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.







**Note No. 12 Cash and cash equivalents**

Particulars	₹ in rupees	
	As at 31st March 2024	As at 31st March 2023
Balance with banks		
Other balances with banks		
<b>Total</b>	<b>1,74,835.00</b>	<b>3,48,694.75</b>
Cash in hand		
Cash in hand		
<b>Total</b>	<b>24,640.00</b>	<b>24,640.00</b>
<b>Total</b>	<b>24,640.00</b>	<b>24,640.00</b>
<b>Total</b>	<b>1,99,475.00</b>	<b>3,73,334.75</b>

**Note No. 13 Other current assets**

Particulars	₹ in rupees	
	As at 31st March 2024	As at 31st March 2023
Other Assets		
TDS Receivable		
Duties and Taxes	13,031.95	1,68,766.88
Any other assets	6,15,480.00	3,78,805.63
<b>Total</b>	<b>0.00</b>	<b>37,438.42</b>
<b>Total</b>	<b>6,28,511.95</b>	<b>5,85,010.93</b>

**Note No. 14 Revenue from operations**

Particulars	₹ in rupees	
	31st March 2024	31st March 2023
Sale of services		
Net revenue from operations	10,54,161.00	48,75,033.40
<b>Total</b>	<b>10,54,161.00</b>	<b>48,75,033.40</b>

**Note No. 15 Other income**

Particulars	₹ in rupees	
	31st March 2024	31st March 2023
Other non-operating income		
Other receipts		
<b>Total</b>	<b>0.00</b>	<b>1,43,551.00</b>
<b>Total</b>	<b>0.00</b>	<b>1,43,551.00</b>

**Note No. 16 Cost of material Consumed**

Particulars	₹ in rupees	
	31st March 2024	31st March 2023
Inventory at the beginning		
Add:Purchase		
Tour or Air Ticket Purchased	1,59,230.00	19,31,855.97
<b>Total</b>	<b>1,59,230.00</b>	<b>19,31,855.97</b>
Less:-Inventory at the end		
<b>Total</b>	<b>1,59,230.00</b>	<b>19,31,855.97</b>

**Details of material consumed**

Particulars	₹ in rupees	
	31st March 2024	31st March 2023
Tour or Air Ticket Purchased		
Hotel, Air Ticket Purchsed	1,59,230.00	19,31,855.97
<b>Total</b>	<b>1,59,230.00</b>	<b>19,31,855.97</b>

**Details of purchase**

Particulars	₹ in rupees	
	31st March 2024	31st March 2023
Tour or Air Ticket Purchased		
Hotel, Air Ticket Purchsed	1,59,230.00	19,31,855.97
<b>Total</b>	<b>1,59,230.00</b>	<b>19,31,855.97</b>



**Note No. 17 Employee benefit expenses**

Particulars	₹ in rupees	
	31st March 2024	31st March 2023
<b>Salaries and Wages</b>		
Salary and wages	0.00	1,17,900.00
<b>Total</b>	<b>0.00</b>	<b>1,17,900.00</b>

**Note No. 19 Depreciation and amortization expenses**

Particulars	₹ in rupees	
	31st March 2024	31st March 2023
Depreciation on tangible assets	2,13,148.00	2,26,223.57
<b>Total</b>	<b>2,13,148.00</b>	<b>2,26,223.57</b>

**Note No. 20 Other expenses**

Particulars	₹ in rupees	
	31st March 2024	31st March 2023
Administrative expenses	1,05,473.00	0.00
Food Expenses	62,000.00	2,46,124.00
Other expenditure	43,300.00	0.00
Uniform Expenses	1,14,500.00	28,232.00
Direct Expenses	2,15,014.00	0.00
Bank charges	4,430.00	27,010.20
GST Late Fees	4,320.00	2,04,078.48
Bad debts (Amount is equal to or more than 1 lakh & Pan available)	14,96,105.00	7,81,471.20
Entertainment expenses	3,68,376.00	55,600.00
Grocery Expenses	23,400.00	2,19,299.00
Event Expenses	0.00	3,35,450.00
Supervision Expenses	93,500.00	15,000.00
Tour Expenses	4,72,765.00	0.00
Repairs and Maintenance	18,527.00	2,91,690.00
Rent on Laptop	52,000.00	3,450.00
Medical expenses	0.00	4,000.00
Freight Charges	67,430.00	3,500.00
Sundry Expenses	7,604.00	2,04,642.00
Office Expenses	58,780.00	4,718.82
Professional expenses	60,000.00	96,000.00
Transportation Charges	65,290.00	58,400.00
Marketing expenses	4,949.00	40,001.00
Electricity expenses	20,262.00	0.00
Event Expenses	54,000.00	0.00
Mobile Expenses	2,411.00	0.00
Printing & stationery	2,450.00	0.00
Roc Charges	27,500.00	0.00
Travelling Expenses	1,024.00	0.00
<b>Total</b>	<b>34,45,410.00</b>	<b>26,18,666.70</b>



**Note No. 6(a) Short-term borrowings: Loans From Directors**

Particulars	As at 31st March 2024		As at 31st March 2023	
	Amount		Amount	
L V shinde		1,50,000.00		1,50,000.00
R . L Shinde		0.00		8,81,519.00
<b>Total</b>		<b>1,50,000.00</b>		<b>10,31,519.00</b>

**Note No. 9(a) (a) Loans and advances : Security Deposit: Secured, considered good**

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
Deposits	0.00	3,00,000.00	0.00	3,00,000.00
<b>Total</b>	<b>0.00</b>	<b>3,00,000.00</b>	<b>0.00</b>	<b>3,00,000.00</b>

**Note No. 20(a) Other expenses: Administrative expenses**

Particulars	31st March 2024
Other administrative expenses	1,04,505.00
Office Expenses	718.00
Postage expenses	250.00
<b>Total</b>	<b>1,05,473.00</b>

**Note No. 20(b) Other expenses: Direct Expenses**

Particulars	31st March 2024
Hotel Booking Charges	2,15,014.00
<b>Total</b>	<b>2,15,014.00</b>

**Note No. 20(c) Other expenses: Bad debts (Amount is equal to or more than 1 lakh & Pan available)**

Particulars	31st March 2024		31st March 2023	
	Value		Value	
Bad Debts		14,96,105.00		7,81,471.20
<b>Total</b>		<b>14,96,105.00</b>		<b>7,81,471.20</b>

**Note No. 16 Value of import and indigenous material consumed**

Particulars	Unit of Measurement	31st March 2024		31st March 2023	
		Value	Quantity	Value	Quantity
Tour or Air Ticket Purchased			0.00	19,31,855.97	0.00
Hotel, Air Ticket Purchased		1,59,230.00		19,31,855.97	

Particulars	31st March 2024		31st March 2023	
	Value	%to total Consumption	value	%to total Consumption
Tour or Air Ticket Purchased	0.00	0.00	0.00	0.00
Imported	1,59,230.00	100.00	19,31,855.97	100.00
Indigenous	1,59,230.00	100.00	19,31,855.97	100.00



**Additional Regulatory Information**

(1) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	0.30	0.54	-44.44	
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	-0.23	8.44	-102.73	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings			0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	2.28	1.09	109.17	
(e) Inventory turnover ratio	Turnover	Average Inventory	0.00	0.00	0.00	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	1.31	2.53	-48.22	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.02	0.00	0.00	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	-0.23	-2.68	-91.42	
(i) Net profit ratio	Net Profit	Net Sales	-2.69	0.03	-9066.67	
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	1.38	0.07	1871.43	
(k) Return on investment					0.00	