



To the Members of
M/s ADAM VACATION PRIVATE LIMITED

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements **M/s ADAM VACATION PRIVATE LIMITED** which comprises the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss and notes to the financial statements, including a summary of significant accounting policies and other explanatory information [in which are included the Returns for the year ended on that date audited by the branch auditors of the Company's branches located at (location of branches)].

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act 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, 2022, and profit/loss 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 there under, 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 management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon. 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 on the other information obtained prior to the date of this auditor's report, 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.



Responsibility of Management for the Standalone 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 standalone financial statements that give a true and fair view of the financial position and 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 implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management 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 Responsibility 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: (a) 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. But not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls.

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

(d) 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.

(e) 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.

Other Matter

Our opinion is not modified in respect of all other matters.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, not applicable on this company as its a small company. A statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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.


- a. 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 [and proper returns adequate for the purposes of our audit have been received from the branches not visited by us. The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.
- b. The Balance Sheet and the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account [and with the returns received from the branches not visited by us.
- c. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



- d. On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- e. 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".
- f. 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:
- The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note XX to the financial statements; [or the Company does not have any pending litigations which would impact its financial position].
 - The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts – Refer Note XX to the financial statements; [or the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company {or, following are the instances of delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company or there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company}.

For
Surendra Chaudhary & Associates
Chartered Accountants
Firm Regn.No. 037655N


Surendra Prasad Chaudhary
Proprietor
M. No.559451
Place: New Delhi
Date: 30-08-2022
UDIN: 22559451AWISHB1505



ADAM VACATIONS PRIVATE LIMITED

REGD OFFICE: PROPERTY NO -602, C-1 WARD NO. 3 SECOND FLOOR MEHRAULI NEAR BHUIYA CHOWK DELHI-110030

PHONE No: - 9015515639, EMAIL:- barun@adamvacations.com

CIN:U63090DL2017PTC326952

BALANCE SHEET AS AT 31ST MARCH, 2022

Sr. No.	PARTICULARS	Note No.	31st March 2022 (₹) in Hundreds	31st March 2021 (₹) in Hundreds
I	EQUITIES AND LIABILITIES			
1	Shareholders' funds			
	(a) Share Capital	2	1,000.00	1,000.00
	(b) Reserves and Surplus	3	36,075.12	20,482.49
	(c) Money Received against Share Warrants		-	-
2	Share Application Money pending allotment		37,075.12	21,482.49
3	Non-current liabilities			
	(a) Long Term Borrowings	4	28,513.30	29,580.44
	(b) Deferred tax liabilities (Net)	10	153.78	386.85
	(c) Other Long term liabilities		-	-
	(d) Long-term provisions		-	-
4	Current liabilities		28,667.08	29,967.29
	(a) Short-Term Borrowings	5	-	-
	(b) Trade payables	6	-	-
	(i) Total Outstanding dues of MSME		-	-
	(ii) Total Outstanding dues of creditors other than MSME		1,210.78	17,131.75
	(c) Other current liabilities	7	36,476.97	110.87
	(d) Short-term provisions	8	12,645.89	10,795.56
			50,333.65	28,038.19
	Total		1,16,075.85	79,487.97
II	ASSETS			
1	Non-current assets			
	(a) Property, Plant & Equipment and Intangible Assets			
	(i) Property, Plant and Equipment	9	68,819.97	76,101.44
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
	(b) Non-current investments		68,819.97	76,101.44
	(c) Deferred tax assets (net)	10	-	-
	(d) Long-term loans and advances		-	-
	(e) Other non-current assets		-	-
2	Current assets			
	(a) Current investments	11	-	-
	(b) Inventories		-	-
	(c) Trade receivables	12	-	-
	(d) Cash and Bank Balances	13	3,359.41	1,325.15
	(e) Short-term loans and advances	14	30,200.00	-
	(f) Other current assets	15	13,696.47	2,061.38
			47,255.87	3,386.53
	Total		1,16,075.85	79,487.97

Significant accounting policies
Notes to the Accounts

1
22-49

As per our report of even date attached
FOR SURENDRA CHAUDHARY & ASSOCIATES
Chartered Accountants
FRN - 037655N

CA Surendra Prasad Chaudhary



Proprietor

M.No. - 559451

Place : New Delhi

Date : 30.08.2022

UDIN: 22559451ANISHB1505

For & on Behalf of Board of Directors
ADAM VACATIONS PRIVATE LIMITED



BARUN KUMAR

Director
DIN:07958030

KRITIK KUMAR

Director
DIN: 07958042

ADAM VACATIONS PRIVATE LIMITED

REGD OFFICE: PROPERTY NO -602, C-1 WARD NO. 3 SECOND FLOOR MEHRAULI NEAR BHUIYA CHOWK DELHI-110030

PHONE No: - 9015515639, EMAIL: - barun@adamvacations.com

CIN:U63090DL2017PTC326952

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Sr. No.	Particulars	Note No.	31st March 2022 (₹) in Hundreds	31st March 2021 (₹) in Hundreds
I	Revenue from operations	16	4,49,417.38	1,80,542.24
II	Other income	17	201.78	122.45
III	Total Income (I+II)		4,49,619.16	1,80,664.68
IV	Expenses			
	(a) Cost of Material Consumed		-	-
	(b) Purchase of stock in trade		-	-
	(c) Changes in inventories of Finished goods Work in progress and Stock in trade		-	-
	(d) Employee benefits expense	18	1,87,709.88	80,117.15
	(e) Finance costs	19	3,056.68	3,155.87
	(f) Depreciation and amortisation expense	9	8,316.04	8,635.14
	(g) Other expenses	20	2,24,398.11	78,362.31
	Total Expenses		4,23,480.71	1,70,270.46
V	Profit/ (Loss) before exceptional & extraordinary items and tax (III-IV)		26,138.45	10,394.22
VI	Exceptional Items		-	-
VII	Profit/(Loss) before extraordinary items and tax (V-VI)		26,138.45	10,394.22
VIII	Extraordinary Items		-	-
IX	Profit/(Loss) before Tax (VII-VIII)		26,138.45	10,394.22
X	Tax Expense:			
	(a) Current Tax		7,610.47	-
	(b) Deferred Tax		(233.06)	85.67
	(c) Tax- Earlier Years Tax Difference		-	-
XI	Profit/(Loss) for the period from Continuing Operations (IX-X)		18,761.04	10,308.55
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)		18,761.04	10,308.55
XVI	Earnings per equity share			
	Basic		1.88	1.03
	Diluted		1.88	1.03

Significant accounting policies
Notes to the Accounts

1
22-49

As per our report of even date attached
FOR SURENDRA CHAUDHARY & ASSOCIATES
Chartered Accountants
FRN - 037655N

CA Surendra Prasad Chaudhary
Proprietor

M.No. - 559451

Place : New Delhi

Date : 30.08.2022

UDIN: 22559451AWISHB1505



For & on Behalf of Board of Directors
ADAM VACATIONS PRIVATE LIMITED

BARUN KUMAR
Director
DIN:07958030

KRITIK KUMAR
Director
DIN: 07958042

ADAM VACATIONS PRIVATE LIMITED

REGD OFFICE: PROPERTY NO -602, C-1 WARD NO. 3 SECOND FLOOR MEHRAULI NEAR BHUIYA CHOWK DELHI-110030

PHONE No: - 9015515639, EMAIL: - barun@adamvacations.com

CIN:U63090DL2017PTC326952

NOTES TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2022

NOTE-2

SHARE CAPITAL	31st March 2022 () in Hundreds	31st March 2021 () in Hundreds
AUTHORISED SHARE CAPITAL		
Equity Shares		
10000 Equity Shares of Rs.10/- each	1,000.00	1,000
Preference Shares		
Pref. Shares		
	1,000.00	1,000
ISSUED, SUBSCRIBED AND PAID UP CAPITAL		
10000 Equity Shares of Rs, 10/- each (with voting rights)	1,000.00	1,000
	1,000.00	1,000

(a) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period: (in Hundreds)

Particulars	31st March 2022		31st March 2021	
	Number	() in Hundred	Number	() in Hundred
Authorised Share Capital				
Opening balance	10,000.00	1,000	10,000.00	1,000
Additions	-	-	-	-
Closing balance	10,000.00	1,000	10,000.00	1,000
Issued, subscribed and fully paid up				
Opening balance	10,000.00	1,000	10,000.00	1,000
Shares issued / Bonus shares issued	-	-	-	-
Shares bought back	-	-	-	-
Closing balance	10,000.00	1,000	10,000.00	1,000
Preference Shares with voting rights				
Opening Balance	-	-	-	-
Add: Fresh Issue	-	-	-	-
Closing Balance	-	-	-	-

(b) Terms/rights attached to Equity Shares

The company has only one class of Equity Shares at par value of Rs. 10/- per share. All these shares have same rights and preferences with respect to payment of dividend, repayment of capital and voting.

In event of liquidation the company, the holders of equity shares will be entitled to receive 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 shareholder.

(c) Disclosure of shareholding of Promoters :

Name of Promoter	31st March 2022		31st March 2021		% Change during the year
	Number	Percentage	Number	Percentage	
BARUN KUMAR	5,000	50.00%	5,000	50.00%	0.00%
KRITIK KUMAR	5,000	50.00%	5,000	50.00%	0.00%
Total	10,000	100.00%	10,000	100.00%	0.00%

(d) Details of shareholders holding more than 5% shares in the company:

Equity Shares with voting rights	31st March 2022		31st March 2021	
	Number	Percentage	Number	Percentage
BARUN KUMAR	5,000	50.00%	5,000.00	50.00%
KRITIK KUMAR	5,000	50.00%	5,000.00	50.00%

Barun K

Kritik Kumar



(e) Change in capital for the period of 5 yrs immediately preceding the date as at which the Balance Sheet is prepared due to :-

Particulars	Year (Aggregate No. of Shares)				
	31.03.2017	31.03.2018	31.03.2019	31.03.2020	31.03.2021
Equity Shares :					
Fully paid up pursuant to contract(s) without payment being received in cash	-	-	-	-	-
Fully paid up by way of bonus shares	-	-	-	-	-
Shares bought back	-	-	-	-	-

	31st March 2022	31st March 2021
	(₹) in Hundreds	(₹) in Hundreds
(f) Arrears of Dividend	Nil	Nil
(g) No. of shares reserved for issuance	Nil	Nil
(h) Details of calls unpaid	Nil	Nil
(i) Details of forfeited shares		

NOTE-3

RESERVES & SURPLUS	31st March 2022	31st March 2021
	(₹) in Hundreds	(₹) in Hundreds
Securities premium account		
Balance as per the last financial statements	-	-
Add: Amount received during the year	-	-
Closing Balance	-	-
Surplus in Statement of Profit and Loss		
Opening Balance	20,482.49	13,238.45
Add: Profit & Loss For current year	18,761.04	10,308.55
Less : Deferred Tax Liability	(11.32)	301.17
Less : Depreciation Adjustment	-	(2,428.56)
Less : TDS Receivable	(3,157.10)	(937.11)
Less : Self Assessment Tax	36,075.12	20,482.49
Closing Balance	36,075.12	20,482.49
Closing balance in Reserves & Surplus	36,075.12	20,482.49

NOTE - 4

Long Term Borrowings	31st March 2022	31st March 2021
	(₹) in Hundreds	(₹) in Hundreds
Secured Loans		
From Banks	28,513.30	29,580.44
-PNB Housing Finance Loan		
Unsecured Loans		
From Bank	-	-
-RBL Bank (MSME Loan)	-	-
	28,513.30	29,580

NOTE -5

Short Term Borrowings	31st March 2022	31st March 2021
	(₹) in Hundreds	(₹) in Hundreds
Secured Loans		
From Banks		
Unsecured Loans		
From Bank		
From Directors & Relatives		



NOTE - 6

Trade Payables		31st March 2022	31st March 2021
		() In Hundreds	() In Hundreds
Trade Payables			
As per Annexure-1		1,210.78	17,131.75
		1,210.78	17,131.75

Annexure-I

b. Trade Payable ageing Schedules						31st March 2022
						() In Hundreds
Particulars	Outstanding for following periods from due date of payment					TOTAL
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) MSME - Undisputed	0.00	0.00	0.00	-		0.00
(ii) Others - Undisputed	1210.78	0.00	0.00	-		1210.78
(iii) Disputed dues-MSME	0.00	0.00	0.00	-		0.00
(iv) Disputed dues-Others	0.00	0.00	0.00	-		0.00
						1,210.78

						31st March 2021
						() In Hundreds
Particulars	Outstanding for following periods from due date of payment					TOTAL
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
(i) MSME - Undisputed	0.00	0.00	0.00	-		0.00
(ii) Others - Undisputed	17131.75	0.00	0.00	-		17131.75
(iii) Disputed dues-MSME	0.00	0.00	0.00	-		0.00
(iv) Disputed dues-Others	0.00	0.00	0.00	-		0.00
						17,131.75

NOTE - 7

Other Current Liabilities		31st March 2022	31st March 2021
		() In Hundreds	() In Hundreds
Director's Credit			
-Barun Kumar		128.80	256.17
-Kritik Kumar		138.15	(145.30)
Advance from customers		3,419.99	-
TDS Payable		14,877.69	-
Deposits		1,000.18	-
Salary Payable		16,912.16	-
		36,476.97	110.87



NOTE - 8

Short Term Provisions		31st March 2022	31st March 2021
		() in Hundreds	() in Hundreds
TDS Payable		-	3,858.91
Provision for Tax		7,610.47	-
Salary Payable		-	5,673.05
Provision for Monthly Expenses		5,035.42	1,263.60
		12,645.89	10,795.56

NOTE - 10

NOTE - 10

Deferred Tax	31st March 2022	31st March 2021
	() in Hundreds	() in Hundreds
<u>Tax Effect on Items Constituting Deferred Tax Liabilities/ (Assets)</u>		
Opening Balance	386.85	-
Reversal for the current year	233.06	-
	153.79	-

NOTE - 11

Current Investment		31st March 2022	31st March 2021
		() in Hundreds	() in Hundreds
-Fixed Deposit with Banks		-	-
		-	-

NOTE - 12

Trade Receivables		31st March 2022	31st March 2021
		() in Hundreds	() in Hundreds
As per Annexure-II		-	-
		-	-

Annexure-II

						31st March 2022
						() in Hundreds
Trade Receivables Aging Schedule						
Particulars	Outstanding for following periods from the due date of payment					
	Less than 6 months	6 months - 1Years	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade receivables-considered good	0.00	0.00	0.00	0.00	-	0.00
(ii) Undisputed Trade receivables-considered doubtful	0.00	0.00	0.00	0.00	-	0.00
(iii) Disputed Trade receivables-considered good	0.00	0.00	0.00	0.00	-	0.00
(iv) Disputed Trade receivables-considered doubtful	0.00	0.00	0.00	0.00	-	0.00
	0.00	0.00	0.00	0.00	-	0.00

						31st March 2021
						() in Hundreds
Trade Receivables Aging Schedule						
Particulars	Outstanding for following periods from the due date of payment					
	Less than 6 months	6 months - 1Years	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade receivables-considered good	0.00	0.00	0.00	0.00	-	0.00
(ii) Undisputed Trade receivables-considered doubtful	0.00	0.00	0.00	0.00	-	0.00
(iii) Disputed Trade receivables-considered good	0.00	0.00	0.00	0.00	-	0.00
(iv) Disputed Trade receivables-considered doubtful	0.00	0.00	0.00	0.00	-	0.00
	0.00	0.00	0.00	0.00	-	0.00



NOTE - 13

Cash & Cash Equivalents	31st March 2022 () In Hundreds	31st March 2021 () in Hundreds
a. Balances with banks		
-ICICI Bank	2,952.78	1,163.12
-IndusInd Bank	-	21.84
b. Cash in hand	406.62	140.19
	3,359.41	1,325.15

NOTE - 14

Short Term Loans & Advances	31st March 2022 (in Rs)	31st March 2021 (in Rs)
Advances to Staff	700.00	0.00
Advances to Supplier	29,500.00	0.00
	30,200.00	-

NOTE - 15

Other Current Assets	31st March 2022 () In Hundreds	31st March 2021 () in Hundreds
Rent Security Deposits	680.00	0.00
Digital Marketing Accrued Income	2,898.31	0.00
Advance to supplier	4,918.36	0.00
<u>Miscellaneous Expenditure to the extent not written off</u>		
-Preliminary Expenses	-	63.00
Less : Written off during the year	-	(63.00)
	8,496.67	-
<u>Balance with Government Authorities</u>		
-TDS & TCS Receivables	-	-
-GST Credit	5,199.80	2,061.38
-Income Tax Refund	-	-
	13,696.47	2,061.38



NOTE-16

Revenue from Operations	31st March 2022 (₹) in Hundreds	31st March 2021 (₹) in Hundreds
Revenue From Sale of Tickets	4,43,103.82	1,80,542.24
Revenue From Digital Marketing	6,313.56	
	4,49,417.38	1,80,542.24

NOTE-17

Other Income	31st March 2022 (₹) in Hundreds	31st March 2021 (₹) in Hundreds
Misc Income	201.78	122.45
	201.78	122.45

NOTE-18

Employee Benefit Expenses	31st March 2022 (₹) in Hundreds	31st March 2021 (₹) in Hundreds
Salaries, Wages and Related Exps.	1,49,801.75	54,648.41
Staff Welfare	1,908.13	1,468.74
Directors Remuneration	36,000.00	24,000.00
	1,87,709.88	80,117.15

NOTE-19

Finance Costs	31st March 2022 (₹) in Hundreds	31st March 2021 (₹) in Hundreds
Interest Expenses on :		
Bank Charges	44.78	27.94
Interest on Loan	3,011.89	3,127.93
	3,056.68	3,155.87

Note-20

Other Expenses	31st March 2022 (₹) in Hundreds	31st March 2021 (₹) in Hundreds
Audit Fee	400.00	400.00
Cab Hire Charges	10,895.48	5,035.47
Commission Exp	-	100.00
Computer Rental	1,919.19	901.32
Content Creation Charges	60,809.75	
Conveyance	1,299.72	
CRM Expenses	16,917.75	
Marketing Expenses	93,340.24	39,541.74
Electricity Expense	1,105.45	1,072.81
Festival Expense	560.00	863.15
Forex Gain/Loss	276.74	137.80
Internet Expenses	1,320.88	1,202.64
Interest/Late Fee on Govt Dues	-	216.03
Marketing Consultancy Fee	-	13,243.24
Office Expenses	5,500.40	2,084.74
Office Maintenance	2,964.50	2,807.20
Office Rent	680.00	-
Plant Rent	271.60	184.00
Processing Charges	1,462.46	
Professional Fee	406.00	603.34
Preliminary Exp W/o	-	63.00
Server Expenses	923.00	
Short & Excess	-	11.13
Software Exp	11,308.13	538.34
Telephone Expense	8,028.28	4,102.28
Travelling Expense	4,008.54	5,254.07
Total	2,24,398.11	78,362.31



Fixed Asset Schedule as per Companies Act 2013

Name of the Asset	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	01-Apr-21	Additions	Deletions/ Adjustment	31-Mar-22	01-Apr-21	Deletions/ Adjustment	31-Mar-22	31-Mar-21
Furniture & Fittings	-	57,991.00	-	57,991.00	-	-	24,634.00	-
Office Equipments	-	-	-	85,86,005.00	11,00,573.00	-	18,79,815.00	74,85,432.00
Office Building	85,86,005.00	-	-	85,86,005.00	97,652.00	-	1,92,985.00	1,23,580.00
Computer & Laptop	2,21,232.00	46,598.00	-	2,67,830.00	-	-	74,845.00	-
TOTAL(A)	88,07,237.00	1,04,589.00	-	89,11,826.00	11,98,225.00	8,99,209.00	68,14,392.00	76,09,012.00
Intangible Assets								
Under Development								



Signature



Signature

