



## M B & Associates LLP

Chartered Accountants

### INDEPENDENT AUDITOR'S REPORT

To  
The Members of  
Helloji Holidays Private Limited

### Report on the Audit of the Financial Statements

#### Opinion:

1. We have audited the accompanying Financial Statements of HELLOJI HOLIDAYS PRIVATE LIMITED ("the Company"), which comprises the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss, the Statement of changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information."
2. "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 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribe under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, the profit, changes in equity and its cash flows for the year ended on that date."

#### Basis for Opinion:

3. We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provision of the Act and Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.
4. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### Key Audit Matters:

5. Key audit matters are those matters that, in our professional judgement, were of most significant in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the financial statement as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.  
In the audit of the current period, we do not have observed any key audit matters required to be reported separately.
6. Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

#### Other Matters:

7. The continuous spreading of COVID -19 across India has resulted in restriction on physical visit to the client locations and the need for carrying out alternative audit procedures as per the Standards on Auditing prescribed by the Institute of Chartered Accountants of India (ICAI). As a result of the above, the entire audit was carried out based on remote access of the data as provided by the management of the Company.  
This has been carried out based on the advisory on "Specific Considerations while conducting Distance Audit/ Remote Audit/ Online Audit under current Covid-19 situation" issued by the Auditing and Assurance Standards Board of ICAI. We have been represented by the management of the Company that the data provided for our audit purposes is correct, complete, reliable and are directly generated by the accounting system of the Company without any further manual modifications.
8. We bring to the attention of the users that the audit of the financial statements has been performed in the aforesaid conditions.

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9. Our audit opinion is not modified in respect of the above.

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

10. The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Financial Statements and our auditor's report thereon.
11. Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.
12. 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 during the course of our audit or otherwise appears to be materially misstated.
13. 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.

**Management's Responsibility for the Financial Statements**

14. 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 and Cash flow of the company in accordance with the Accounting Principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgements 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 Financial Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.
15. In preparing the financial statement, 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.
16. The Board of Directors are responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibility for the Audit of the Financial Statement:**

17. 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.
18. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, 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 the 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.

19. Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.
20. 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.
21. 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.

**Report on Other Legal and Regulatory Requirements**

22. 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, we give in the Annexure-A, statement on the matters specified in paragraphs 3 and 4 of the Order, is not applicable to the Company.
23. 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 appears from our examination of those books;
  - c) The Balance Sheet, the Statement of Profit and Loss, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account
  - d) In our opinion, the aforesaid Financial Statements comply with the AS specified under Section 133 of the Act.
  - e) On the basis of written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021, from being appointed as a director in terms of section 164(2) of the Act.
  - f) In our opinion and to the best of our information and according to the explanation given to us, the provision of section 143(3)(i) for reporting on the adequacy of internal financial controls over financial reporting and the operating effectiveness of such controls of the company, are not applicable.
  - g) 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) Rule 2014, as amended in our opinion and to the best of our information and according to the explanation given to us:
    - i) The Company does not have any pending litigation which would impact its Financial position;
    - ii) The Company did not have any long-term contracts including derivative contracts for which they were any material foreseeable losses under the applicable law or accounting standards.
    - iii) There has been no delay in transferring amounts if applicable, required to be transferred, to the Investor Education and Protection Fund by the Company.

FOR MB AND ASSOCIATE LLP  
CHARTERED ACCOUNTANTS  
FRN:028024N



CA MOHIT GOYAL  
(PARTNER)  
MRN: 520619  
Place: New Delhi  
Date: 29/11/2021  
UDIN:22520619AAAAAL3488

Helloji Holidays Private Limited

R/o: 35, SECTOR 28-A CHANDIGARH CH 160026 IN

CIN:U63040CH2012PTC033511

BALANCE SHEET AS AT 31<sup>st</sup> MARCH, 2021

(AMOUNT IN Rs.)

| S NO | PARTICULARS                                               | NOTES | FIGURES AS AT THE END OF<br>CURRENT REPORTING PERIOD | FIGURES AS AT THE END OF<br>PREVIOUS REPORTING PERIOD |
|------|-----------------------------------------------------------|-------|------------------------------------------------------|-------------------------------------------------------|
| I    | <b>EQUITY AND LIABILITIES</b>                             |       |                                                      |                                                       |
| 1    | <b>SHAREHOLDERS FUNDS</b>                                 |       |                                                      |                                                       |
|      | (a) SHARE CAPITAL                                         | 1     | 1,600,000.00                                         | 1,600,000.00                                          |
|      | (b) RESERVES AND SURPLUS                                  | 2     | (2,026,458.09)                                       | 627,355.51                                            |
|      | (c) MONEY REC. AGST. SHARE WARRANTS                       |       |                                                      |                                                       |
|      | TOTAL(1)                                                  |       | (426,458.09)                                         | 2,227,355.51                                          |
| 2    | <b>SHARE APPLICATION MONEY PENDING<br/>FOR ALLOTMENT</b>  |       | -                                                    | -                                                     |
| 3    | <b>NON-CURRENT LIABILITIES</b>                            |       |                                                      |                                                       |
|      | (a) LONG TERM BORROWINGS                                  | 3     | 1,084,320.00                                         | 1,295,272.00                                          |
|      | (b) DEFERRED TAX LIABILITIES (NET)                        |       |                                                      |                                                       |
|      | (c) OTHER LONG-TERM LIABILITIES                           |       |                                                      |                                                       |
|      | (d) LONG-TERM PROVISIONS                                  |       |                                                      |                                                       |
|      | TOTAL(3)                                                  |       | 1,084,320.00                                         | 1,295,272.00                                          |
| 4    | <b>CURRENT LIABILITIES</b>                                |       |                                                      |                                                       |
|      | (a) SHORT TERM BORROWINGS                                 | 4     | 3,769,963.00                                         | 6,019,963.00                                          |
|      | (b) TRADE PAYABLES                                        | 5     | 425,910.24                                           | 684,943.55                                            |
|      | (c) OTHER CURRENT LIABILITIES                             | 6     | 3,250,000.44                                         | 2,146,391.61                                          |
|      | (d) SHORT TERM PROVISIONS                                 | 7     | 153,972.00                                           | 153,972.00                                            |
|      | TOTAL(4)                                                  |       | 7,599,845.68                                         | 9,005,270.16                                          |
|      | <b>TOTAL(1+2+3+4)</b>                                     |       | <b>8,257,707.59</b>                                  | <b>12,527,897.67</b>                                  |
| II   | <b>ASSETS</b>                                             |       |                                                      |                                                       |
| 1    | <b>NON-CURRENT ASSETS</b>                                 |       |                                                      |                                                       |
|      | (a) PROPERTY, PLANT & EQUIPMENTS AND<br>INTANGIBLE ASSETS | 8     | 1,687,872.30                                         | 2,216,300.83                                          |
|      | (i) PROPERTY, PLANT AND EQUIPMENT                         |       |                                                      |                                                       |
|      | (ii) INTANGIBLE ASSETS                                    |       |                                                      |                                                       |
|      | (iii) CAPITAL WORK-IN-PROGRESS                            |       |                                                      |                                                       |
|      | (iv) INTANGIBLE ASSETS UNDER DEV.                         |       |                                                      |                                                       |
|      | (b) NON-CURRENT INVESTMENTS                               | 9     | 1,098,798.88                                         | 166,377.88                                            |
|      | (c) DEFERRED TAX ASSETS (NET)                             |       |                                                      |                                                       |
|      | (d) LONG-TERM LOANS AND ADVANCES                          |       |                                                      |                                                       |
|      | (e) OTHER NON-CURRENT ASSETS                              |       |                                                      |                                                       |
|      | TOTAL(1)                                                  |       | 2,786,671.18                                         | 2,382,678.71                                          |
| 2    | <b>CURRENT ASSETS</b>                                     |       |                                                      |                                                       |
|      | (a) CURRENT INVESTMENTS                                   | 10    | 1,936,431.70                                         | 4,904,617.96                                          |
|      | (b) INVENTORIES                                           | 11    | 2,749,288.82                                         | 4,129,888.72                                          |
|      | (c) TRADE RECEIVABLES                                     |       |                                                      |                                                       |
|      | (d) CASH AND CASH EQUIVALENTS                             |       |                                                      |                                                       |
|      | (e) SHORT-TERM LOANS AND ADVANCES                         | 12    | 785,315.89                                           | 1,110,712.28                                          |
|      | (f) OTHER CURRENT ASSETS                                  |       |                                                      |                                                       |
|      | TOTAL(2)                                                  |       | 5,471,036.41                                         | 10,145,218.96                                         |
|      | <b>TOTAL(1+2)</b>                                         |       | <b>8,257,707.59</b>                                  | <b>12,527,897.67</b>                                  |

SIGNIFICANT ACCOUNTING POLICIES  
NOTES ON FINANCIAL STATEMENT

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS  
Helloji Holidays Private Limited

For Helloji Holidays Pvt. Ltd.  
Director

For Helloji Holidays Pvt. Ltd.  
Director

As per our audit report of  
even date attached herewith  
FOR MB AND ASSOCIATE LLP  
(Chartered Accountants)  
FRN:028024N



Place: New Delhi  
Date: 29/11/2021

(DIRECTOR)  
HITESH KUMAR SINGLA  
DIN: 03287159

(DIRECTOR)  
ANIL KUMAR SHARMA  
DIN: 03287164

R/o: House No. 1 Lower Gadigarh, Jammu, Jammu &

R/o: Flat No. 156, Block 1, Village Bhuna, Fatehabad, Kashmir - 181101  
Haryana - 125111

CA MOHIT GOYAL  
Partner

MRN: 520619  
UDIN:22520619AAAAAL3488

Helloji Holidays Private Limited

R/o: 35, SECTOR 28-A CHANDIGARH CH 160026 IN

CIN: U63040CH2012PTC033511

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st March, 2021

(AMOUNT IN Rs.)

| S NO. | PARTICULARS                                                          | NOTES | FIGURES AS AT THE<br>END OF CURRENT<br>REPORTING PERIOD | FIGURES AS AT THE END OF<br>PREVIOUS REPORTING<br>PERIOD |
|-------|----------------------------------------------------------------------|-------|---------------------------------------------------------|----------------------------------------------------------|
| I     | REVENUE FROM OPERATIONS                                              | 13    | 19,835,556.18                                           | 101,655,211.30                                           |
| II    | OTHER INCOME                                                         | 14    | -                                                       | 2,166,259.17                                             |
| III   | <u>TOTAL INCOME</u>                                                  |       | <u>19,835,556.18</u>                                    | <u>103,821,470.47</u>                                    |
| IV    | <u>EXPENSES:</u>                                                     |       |                                                         |                                                          |
|       | (1)COST OF MATERIAL CONSUMED                                         |       |                                                         |                                                          |
|       | (2)PURCHASE OF STOCK-IN-TRADE OR SERVICES CONSUMED                   |       |                                                         |                                                          |
|       | (3)CHANGES IN INVENTORIES OF FINISHED GOODS                          | 15    | 16,662,425.97                                           | 94,459,105.40                                            |
|       | WORK-IN-PROGRESS AND STOCK -IN-TRADE                                 |       |                                                         |                                                          |
|       | (4)EMPLOYEE BENEFITS EXPENSES                                        | 16    | 4,122,381.00                                            | 5,965,826.00                                             |
|       | (5)FINANCE COSTS                                                     | 17    | 186,044.02                                              | 105,781.85                                               |
|       | (6)DEPRECIATION AND AMORTIZATION EXPENSE                             | 8     | 783,964.47                                              | 996,686.54                                               |
|       | (7)OTHER EXPENSES                                                    | 18    | 1,666,975.32                                            | 2,167,451.14                                             |
|       | <u>TOTAL EXPENSES</u>                                                |       | <u>23,421,790.78</u>                                    | <u>103,694,850.93</u>                                    |
| V     | PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (I-II)     |       | (3,586,234.60)                                          | 126,619.54                                               |
| VI    | EXCEPTIONAL ITEMS                                                    |       | -                                                       | -                                                        |
| VII   | PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (III-IV)                   |       | (3,586,234.60)                                          | 126,619.54                                               |
| VI    | EXTRAORDINARY ITEMS                                                  |       | -                                                       | -                                                        |
| VII   | PROFIT BEFORE TAX (V-VI)                                             |       | (3,586,234.60)                                          | 126,619.54                                               |
| VIII  | TAX EXPENSE                                                          |       |                                                         |                                                          |
|       | CURRENT TAX                                                          |       |                                                         | 153,972.00                                               |
|       | DEFERRED TAX                                                         |       | (932,421.00)                                            | (105,451.15)                                             |
| IX    | PROFIT(LOSS) FOR THE PERIOD FROM<br>CONTINUING OPERATIONS (VII-VIII) |       | <u>(2,653,813.60)</u>                                   | <u>78,098.69</u>                                         |
| X     | PROFIT(LOSS) FROM DISCONTINUING OPERATIONS                           |       | -                                                       | -                                                        |
| XI    | TAX EXPENSE OF DISCONTINUING OPERATIONS                              |       | -                                                       | -                                                        |
| XII   | PROFIT(LOSS) FROM DISCONTINUING OPERATIONS<br>(AFTER TAX) (X-XI)     |       | -                                                       | -                                                        |
| XIII  | PROFIT (LOSS) FOR THE PERIOD (IX+XII)                                |       | <u>(2,653,813.60)</u>                                   | <u>78,098.69</u>                                         |
| XIV   | EARNING PER EQUITY SHARE                                             |       |                                                         |                                                          |
|       | BASIC                                                                |       | (16.59)                                                 | 0.49                                                     |
|       | DILUTED                                                              |       | (16.59)                                                 | 0.49                                                     |

SIGNIFICANT ACCOUNTING POLICIES  
NOTES ON FINANCIAL STATEMENT

As per our audit report of  
even date attached herewith  
FOR MB AND ASSOCIATE LLP  
(Chartered Accountants)  
FRN:028024N

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Helloji Holidays Private Limited

For Helloji Holidays Pvt. Ltd.

*[Signature]*  
Director

For Helloji Holidays Pvt. Ltd.

*[Signature]*  
Director



Place: New Delhi  
Date: 29/11/2021

(DIRECTOR)  
HITESH KUMAR SINGLA  
DIN: 03287159  
R/o: Flat No. 156 , Block 1 , Village Bhuna , Fatehabad ,  
Haryana - 125111

(DIRECTOR)  
ANIL KUMAR SHARMA  
DIN: 03287164  
R/o: House No. 1 Lower Gadigarh, Jammu,  
Jammu & Kashmir - 181101

CA MOHIT GOYAL  
Partner  
MRN: 520619  
UDIN:22520619AAAAAL348  
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## **I CORPORATE INFORMATION.**

The Company Helloji Holidays Private Limited having its registered address at R/o: 35, SECTOR 28-A CHANDIGARH CH 160026 IN is engaged in the business of providing Tour and Travels Activities.

## **II SIGNIFICANT ACCOUNTING POLICIES.**

### **i) Accounting Convention**

The accompanying financial statements have been prepared in compliance with their requirements under section 133 of the Companies Act, 2013 (to the extent notified), read with Rule 7 of the Companies (Accounts) Rules, 2014, and other generally accepted accounting principles (GAAP) in India, to the extent applicable, under the historical cost convention, on the accrual basis of accounting. GAAP comprises mandatory accounting standards as specified in the Companies (Accounting Standards) Rules, 2006.

### **ii) Use of Estimates**

The preparation of financial statements in conformity with Indian GAAP requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

### **iii) Classification of Assets and Liabilities**

Schedule III to the Companies Act, 2013 requires assets and liabilities to be classified as either Current or Non-current.

#### **(a) An asset shall be classified as current when it satisfies any of the following criteria:**

- (i) It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;
- (ii) It is held primarily for the purpose of being traded;
- (iii) It is expected to be realized within twelve months after the reporting date; or
- (iv) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle liability for at least twelve months after the reporting date.

#### **(b) All assets other than current assets shall be classified as non-current.**

#### **(c) A liability shall be classified as current when it satisfies any of the following criteria:**

- (i) It is expected to be settled in the Company's normal operating cycle;
- (ii) It is held primarily for the purpose of being traded;
- (iii) It is due to be settled within twelve months after their reporting date;

#### **(d) All liabilities other than current liabilities shall be classified as non-current.**

### **iv) Operating Cycle**

An operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents. The Company has ascertained the operating cycle as twelve months for the purpose of current or non-current classification of assets and liabilities.

### **v) Property, Plant And Equipment (PPE) & Intangible Assets**

#### **(a) Property, Plant And Equipment (PPE)**

Property, Plant And Equipment (PPE) are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Property, Plant And Equipment (PPE) comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use. Subsequent expenditures related to an item of Property, Plant And Equipment (PPE) are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

#### **(b) Intangible Assets**

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortisation/depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.

( c ) Depreciation, Amortisation, Depletion

**Property, Plant And Equipment (PPE)**

Depreciation on Property, Plant And Equipment (PPE) is provided to the extent of depreciable amount on the Written Down Value (WDV) as per written down Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

( d ) Intangible Assets

Intangibles are being amortised as per AS-26(Intangible Assets).

vi) Impairment

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

vii) Investments

- (a) Long-term investments are stated at cost .A provision for diminutions made to recognize decline, other than temporary, in the value of long-term investments .The determination for diminutions done separately for each individual investment
- (b) Current investments are carried at lower of cost and quoted/fair value, computed category-wise. Non Current investments are stated at cost. Provision for diminution in the value of Non Current investments is made only if such a decline is other than temporary.
- ( c ) Profit or loss on sale of investments is determined on the basis of First & First out method.

viii) Inventories

Inventory include the material/consumable stores, project in progress (WIP), Inventory stock in trade and the completed projects, Inventory is value dat lower of cost or market value using the First in First out method.

ix) Recognition Of Income & Expenditure

Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations excludes providing Goods and Service Tax, adjusted for discounts (net).

x) EMPLOYEE BENEFITS

Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

xi) Income Tax Accounting/ Taxation

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognised if there is virtual certainty that sufficient future taxable income will be available to realise the same.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

xii) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision is recognised in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote.

Contingent assets are neither recognised nor disclosed in the financial statements.

xiii) GOING CONCERN ASSUMPTION

The Financial statements are prepared on the assumption that an entity is a going concern and will continue in operation for the foreseeable future. The Management of the entity assess the impact of COVID-19 and the measures taken on its ability to continue as a going concern. The impact of COVID during the period of Balance Sheet and after the balance sheet date have been considered in assessing whether going concern assumption is appropriate or not.

xiv) **Earning Per Share**

Basic Earning per share is computed by dividing the Profit / loss after tax (including extraordinary gain or losses, if any) by weighted average number of equity shares outstanding during the year.

Diluted Earning per share is computed by dividing the profit / loss after tax (including extraordinary gain or losses, if any) as adjusted for interest, dividend and other income or expense relating to potential equity shares by weighted average number of equity shares considering the number of share which could have been issued on the conversion of potential equity shares. Potential Equity Shares are deemed to be dilutive only when it would decrease the net profit per share.

xv) **PRELIMINARY EXPENSES**

The preliminary expenses are written off according to AS 26. Eligible deduction u/s 35D of the income tax act has been claimed while computing tax liabilities.

xvi) **BORROWING COST/DEBT REPAYMENT**

Borrowing costs that are directly attributable to the acquisition of qualifying assets are capitalized for the period until the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes substantial period of time to get ready for its intended use. Other borrowing costs are recognized as an expense in the period in which they are incurred.

xvii) **Foreign Currency Transactions**

Transactions in foreign currencies are recorded at the exchange rate that approximates the actual rate at the date of the transaction. In respect of monetary assets and liabilities denominated in foreign currencies, exchange difference arising out of settlement are recognized in the Statement of Profit and Loss.

Monetary assets and liabilities denominated in foreign currencies as at the Balance Sheet date are translated at the exchange rates on that date, there some exchange differences are recognized in the Statement of Profit and Loss.

xviii) **Cash and Cash Equivalents**

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

For and on behalf of

Helloji Holidays Private Limited

FOR MB AND ASSOCIATE LLP  
(Chartered Accountants)

FRN:028024N

For Helloji Holidays Pvt. Ltd.  
  
Director

For Helloji Holidays Pvt. Ltd.  
  
Director



HITESH KUMAR SINGLA

Director

DIN: 03287159

R/o: Flat No. 156, Block 1, Village  
Bhuna, Fatehabad, Haryana -  
125111

ANIL KUMAR SHARMA

Director

DIN: 03287164

R/o: House No. 1 Lower Gadigarh,  
Jammu, Jammu & Kashmir - 181101

CA MOHIT GOYAL

Partner

MRN: 520619

UDIN:22520619AAAAAL3488

III NOTES FORMING PARTS OF THE FINANCIAL STATEMENT FOR THE YEAR ENDING 31ST MARCH, 2021

| NOTES | PARTICULARS                                                                                                                                                 | CURRENT YEAR        | PREVIOUS YEAR       |
|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
|       |                                                                                                                                                             | (in Rs.)            | (in Rs.)            |
| 1     | <b>Share capital</b>                                                                                                                                        |                     |                     |
|       | <b>(A) Equity share capital</b>                                                                                                                             |                     |                     |
|       | (a) Authorized Share capital<br>(300000 equity shares of Rs.10/ each)<br>Previous year: 300000 equity shares of Rs.10 /each                                 | 3,000,000.00        | 3,000,000.00        |
|       | <b>(b) Issued, subscribed and full paid up share capital</b><br>(160,000 equity shares of Rs.10 each)<br>Previous Year: 160,000 equity shares of Rs.10/each | 1,600,000.00        | 1,600,000.00        |
|       | <b>(B) Preference share capital</b>                                                                                                                         |                     |                     |
|       | Authorized Share capital                                                                                                                                    | -                   | -                   |
|       | Issued, subscribed and full paid up share capital                                                                                                           | -                   | -                   |
|       | Calls unpaid                                                                                                                                                | -                   | -                   |
|       | Forfeited shares                                                                                                                                            | -                   | -                   |
|       | <b>Total</b>                                                                                                                                                | <b>1,600,000.00</b> | <b>1,600,000.00</b> |

(a) The reconciliation of number of shares outstanding as on 31st March 2021 and 31st March, 2020 is as follows.

| NOTES | PARTICULARS                              | As at 31st<br>March 2021 | AMOUNT              | As at 31st March 2020 | AMOUNT              |
|-------|------------------------------------------|--------------------------|---------------------|-----------------------|---------------------|
|       |                                          | No of shares             |                     | No of shares          |                     |
|       | Number of shares at the beginning        | 160,000.00               | 1,600,000.00        | 160,000.00            | 1,600,000.00        |
|       | Add: Shares issued during the year       |                          |                     |                       |                     |
|       | <b>Balance as at the end of the year</b> | <b>160,000.00</b>        | <b>1,600,000.00</b> | <b>160,000.00</b>     | <b>1,600,000.00</b> |

(b) Rights, Preferences & restrictions attached to Share.

The Company has only one class of equity share capital having a par value of Rs 10 each. Each shareholder is entitled to one vote per share. In the event of liquidation of the company, the holder of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts, in proportion to their shareholding. However, no such preferential amount exists currently. There is no restriction on distribution of dividend.

(c) Details of shares held by each shareholder holding more than 5% shares:

| Class of shares / Name of S/H. | As at 31 March, 2021 |             | As at 31 March, 2020 |             |
|--------------------------------|----------------------|-------------|----------------------|-------------|
|                                | No. of shares        | % holding   | No. of shares        | % holding   |
| HITESH KUMAR SINGLA            | 155000               | 97%         | 155000               | 97%         |
| ANIL KUMAR SHARMA              | 5000                 | 3%          | 5000                 | 3%          |
| <b>Total</b>                   | <b>160000</b>        | <b>100%</b> | <b>160000</b>        | <b>100%</b> |

- (d) The company has not issued any share pursuant to any contract(s), without payment being received in cash, and as bonus share. As well as company didn't made any buy back in the period of five years immediately preceding the balance sheet date.
- (e) There is no security or contract which will be convertible in equity or preference shares in the upcoming period, as on 31 March, 2021.
- (f) There is no calls-in-arrear of any shareholder and director in the company as well as no shares are forfeited.

| NOTES    | PARTICULARS                                                                                                                        | CURRENT YEAR<br>(in Rs.) | PREVIOUS YEAR<br>(in Rs.) |
|----------|------------------------------------------------------------------------------------------------------------------------------------|--------------------------|---------------------------|
| <b>2</b> | <b>Reserves and surplus</b>                                                                                                        |                          |                           |
| a)       | Capital Reserve                                                                                                                    | -                        | -                         |
| b)       | Capital redemption Reserve                                                                                                         | -                        | -                         |
| c)       | Securities Premium                                                                                                                 | -                        | -                         |
| d)       | Debenture Redemption Reserve                                                                                                       | -                        | -                         |
| e)       | Revaluation Reserve                                                                                                                | -                        | -                         |
| f)       | Share Options Outstanding Account;                                                                                                 | -                        | -                         |
| g)       | the amount in respect thereof;                                                                                                     | -                        | -                         |
|          | Surplus i.e., balance in Statement of Profit and Loss disclosing allocations and appropriations such as dividend, bonus shares and | <b>(2,026,458.09)</b>    | <b>627,355.51</b>         |
| h)       | transfer to/ from reserves, etc.;                                                                                                  |                          |                           |
|          | Opening balance                                                                                                                    | 627,355.51               | 549,256.82                |
|          | Profit for the period                                                                                                              | (2,653,813.60)           | 78,098.69                 |
|          | less: Appropriations                                                                                                               | -                        | -                         |
|          | MAT Credit Entitlement                                                                                                             | -                        | -                         |
|          | Interim Dividend                                                                                                                   | -                        | -                         |
|          | Proposed Final Dividend                                                                                                            | -                        | -                         |
|          | Tax on dividend                                                                                                                    | -                        | -                         |
|          | Transfer to General Reserve                                                                                                        | -                        | -                         |
|          | Reverse provision of last year                                                                                                     | -                        | -                         |
|          | <b>Total</b>                                                                                                                       | <b>(2,026,458.09)</b>    | <b>627,355.51</b>         |

|          |                                            |                     |                     |
|----------|--------------------------------------------|---------------------|---------------------|
| <b>3</b> | <b>Long-term borrowings</b>                |                     |                     |
| <b>A</b> | <b>Secured</b>                             |                     |                     |
|          | a) Loans repayable on demand               |                     |                     |
|          | b) Loans and advances from related parties |                     |                     |
|          | c) Deposits                                |                     |                     |
|          | d) Other Loans and advances                |                     |                     |
|          | Total(A)                                   | -                   | -                   |
| <b>B</b> | <b>Unsecured</b>                           |                     |                     |
|          | a) Loans repayable on demand               |                     | -                   |
|          | b) Loans and advances from related parties |                     |                     |
|          | c) Deposits                                |                     |                     |
|          | d) Other Loans and advances                | 1,084,320.00        | 1,295,272.00        |
|          | Total(B)                                   | 1,084,320.00        | 1,295,272.00        |
|          | <b>Total</b>                               | <b>1,084,320.00</b> | <b>1,295,272.00</b> |

|          |                                            |                     |                     |
|----------|--------------------------------------------|---------------------|---------------------|
| <b>4</b> | <b>SHORT TERM BORROWING</b>                |                     |                     |
| <b>A</b> | <b>Secured</b>                             |                     |                     |
|          | a) Loans repayable on demand               |                     |                     |
|          | b) Loans and advances from related parties |                     |                     |
|          | c) Deposits                                |                     |                     |
|          | d) Other Loans and advances                |                     |                     |
|          | Total(A)                                   | -                   | -                   |
| <b>B</b> | <b>Unsecured</b>                           |                     |                     |
|          | a) Loans repayable on demand               |                     | -                   |
|          | b) Loans and advances from related parties | 2,469,963.00        | 2,069,963.00        |
|          | c) Deposits                                | -                   | -                   |
|          | d) Other Loans and advances                | 1,300,000.00        | 3,950,000.00        |
|          | Total(B)                                   | 3,769,963.00        | 6,019,963.00        |
|          | <b>Total</b>                               | <b>3,769,963.00</b> | <b>6,019,963.00</b> |

|          |                                                                                            |                   |                   |
|----------|--------------------------------------------------------------------------------------------|-------------------|-------------------|
| <b>5</b> | <b>TRADE PAYABLES</b><br><b>SUNDRY CREDITORS</b>                                           |                   |                   |
|          | (A) Total Outstanding Dues Of Micro Enterprises And Small Enterprises                      | -                 | -                 |
|          | (B) Total Outstanding Dues Of Creditors Other Than Micro Enterprises And Small Enterprises | 425,910.24        | 684,943.55        |
|          | <b>Total</b>                                                                               | <b>425,910.24</b> | <b>684,943.55</b> |

|          |                                        |                     |                     |
|----------|----------------------------------------|---------------------|---------------------|
| <b>6</b> | <b>OTHER CURRENT LIABILITIES</b>       |                     |                     |
| (a)      | Salary Payable & Staff Welfare Payable | 96,000.00           | 222,000.00          |
| (b)      | TDS & TCS Payable                      | 66,429.56           | 14,711.00           |
| (c)      | Director Remuneration Payable          | 2,511,610.00        | 1,213,587.00        |
| (d)      | Bank OD                                | 307,679.24          | 79,525.92           |
| (e)      | Audit Fee Payable                      | -                   | 330,000.00          |
| (f)      | Other Payables                         | 42,749.15           | 42,749.15           |
| (g)      | Duties & Taxes Payable                 | 225,532.49          | 243,818.54          |
|          | <b>Total</b>                           | <b>3,250,000.44</b> | <b>2,146,391.61</b> |

|          |                              |                   |                   |
|----------|------------------------------|-------------------|-------------------|
| <b>7</b> | <b>SHORT TERM PROVISIONS</b> |                   |                   |
|          | Provision For Taxation       | 153,972.00        | 153,972.00        |
|          | <b>Total</b>                 | <b>153,972.00</b> | <b>153,972.00</b> |

|          |                            |                     |                   |
|----------|----------------------------|---------------------|-------------------|
| <b>9</b> | <b>DEFERRED TAX ASSETS</b> |                     |                   |
|          | DTA (Net)                  | 1,098,798.88        | 166,377.88        |
|          | <b>Total</b>               | <b>1,098,798.88</b> | <b>166,377.88</b> |

|           |                                                                                                                                                                                          |                     |                     |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| <b>10</b> | <b>TRADE RECEIVABLES</b><br>(Unsecured Considered Good Unless Otherwise Stated)<br>(1) Debts Outstanding For A Period Exceeding Six Months From The Date They Are Due<br>(2) Other Debts |                     |                     |
|           |                                                                                                                                                                                          | -                   | -                   |
|           |                                                                                                                                                                                          | 1,936,431.70        | 4,904,617.96        |
|           | <b>Total</b>                                                                                                                                                                             | <b>1,936,431.70</b> | <b>4,904,617.96</b> |

|           |                                      |                     |                     |
|-----------|--------------------------------------|---------------------|---------------------|
| <b>11</b> | <b>CASH &amp; CASH EQUIVALENTS :</b> |                     |                     |
|           | (1) Balance With Banks               | 1,443,039.82        | 1,605,207.72        |
|           | (2) Cash In Hand                     | 1,306,249.00        | 2,524,681.00        |
|           | <b>Total</b>                         | <b>2,749,288.82</b> | <b>4,129,888.72</b> |

|           |                             |                   |                     |
|-----------|-----------------------------|-------------------|---------------------|
| <b>12</b> | <b>OTHER CURRENT ASSETS</b> |                   |                     |
|           | TDS Receivables             | 285,315.89        | 238,712.28          |
|           | Security Deposit            | -                 | 172,000.00          |
|           | Others                      | 500,000.00        | 700,000.00          |
|           | <b>Total</b>                | <b>785,315.89</b> | <b>1,110,712.28</b> |

| NOTES     | PARTICULARS                                | CURRENT YEAR<br>(in Rs.) | PREVIOUS YEAR<br>(in Rs.) |
|-----------|--------------------------------------------|--------------------------|---------------------------|
| <b>13</b> | <b>REVENUE FROM OPERATIONS</b>             |                          |                           |
| <b>a</b>  | Domestics Sales                            |                          |                           |
|           | Sale Of Goods                              |                          |                           |
|           | Service Income                             | 19,835,556.18            | 101,655,211.30            |
|           |                                            | <b>19,835,556.18</b>     | <b>101,655,211.30</b>     |
| <b>b</b>  | Export                                     |                          |                           |
|           | Sale Of Goods                              |                          |                           |
|           | Service Income                             |                          |                           |
|           |                                            |                          |                           |
|           | <b>Total Revenue From Operations (A+B)</b> | <b>19,835,556.18</b>     | <b>101,655,211.30</b>     |

|           |                                 |   |                     |
|-----------|---------------------------------|---|---------------------|
| <b>14</b> | <b>OTHER INCOME</b>             |   |                     |
|           | Interest From income Tax refund | - | 14,982.90           |
|           | Discount Received               | - | 622,071.65          |
|           | Services Fees Charges           | - | 1,529,204.62        |
|           |                                 |   | <b>2,166,259.17</b> |

|           |                                                        |                      |                      |
|-----------|--------------------------------------------------------|----------------------|----------------------|
| <b>15</b> | <b>PURCHASE OF STOCK-IN-TRADE OR SERVICES CONSUMED</b> |                      |                      |
| <b>a</b>  | Domestics Purchase                                     |                      |                      |
|           | Purchahses OF Goods                                    |                      |                      |
|           | Direct Services                                        | 16,662,425.97        | 94,459,105.40        |
|           |                                                        | <b>16,662,425.97</b> | <b>94,459,105.40</b> |
| <b>b</b>  | Import                                                 |                      |                      |
|           | Purchahses OF Goods                                    |                      |                      |
|           | Direct Services                                        |                      |                      |
|           |                                                        |                      |                      |
|           | <b>Total PURCHASE OF STOCK-IN-TRADE (a+b)</b>          | <b>16,662,425.97</b> | <b>94,459,105.40</b> |

|           |                                   |                     |                     |
|-----------|-----------------------------------|---------------------|---------------------|
| <b>16</b> | <b>EMPLOYEE BENEFITS EXPENSES</b> |                     |                     |
|           | SALARY TO EMPLOYEES               | 622,377.00          | 2,936,257.00        |
|           | DIRECTOR REMUNARATION             | 3,500,004.00        | 3,000,000.00        |
|           | STAFF WALFARE EXPENSES            |                     | 29,569.00           |
|           | <b>Total</b>                      | <b>4,122,381.00</b> | <b>5,965,826.00</b> |

|           |                      |                   |                   |
|-----------|----------------------|-------------------|-------------------|
| <b>17</b> | <b>FINANCE COSTS</b> |                   |                   |
|           | Bank Charges         | 18,250.62         | 27,053.85         |
|           | Interest on Car Loan | 167,092.03        | 78,728.00         |
|           | Convenience Fees     | 701.37            |                   |
|           | <b>Total</b>         | <b>186,044.02</b> | <b>105,781.85</b> |

|          |                                              |                   |                   |
|----------|----------------------------------------------|-------------------|-------------------|
| <b>8</b> | <b>DEPRECIATION AND AMORTIZATION EXPENSE</b> |                   |                   |
|          | Deprecitation                                | 783,964.47        | 996,586.54        |
|          | <b>Total</b>                                 | <b>783,964.47</b> | <b>996,586.54</b> |

|           |                                   |                     |                     |
|-----------|-----------------------------------|---------------------|---------------------|
| <b>18</b> | <b>OTHER EXPENSES:</b>            |                     |                     |
| 1         | Electricity expenses & Water Exp. | 22,574.00           | 77,800.00           |
| 2         | Rent                              | 899,000.00          | 947,000.00          |
| 3         | Office expense                    | 62,620.16           | 131,106.53          |
| 4         | Telephone & Internet expenses     | 85,550.63           | 143,018.96          |
| 5         | Travelling Expenses               | 62,349.41           | 229,839.27          |
| 6         | Conveyance Expenses               | 15,349.78           | 15,323.82           |
| 7         | Business promotion                | 188,000.00          | 127,067.01          |
| 8         | Miscellaneous expenses            | 18,391.85           | 117,727.64          |
| 9         | Repair & Maintenance              | 66,204.46           | 62,069.50           |
| 10        | ROC Fees and Legal Fees           | 1,100.00            | 65,365.00           |
| 11        | Interest On TDS                   | 3,003.00            | 1,401.00            |
| 12        | Interest on GST & Late Fees       | 46,481.00           | 42,273.00           |
| 13        | Printing & StationeryExp.         | -                   | 22,316.45           |
| 14        | Fual Charges                      | 142,144.20          | 180,913.96          |
| 15        | Postage & Courier                 | -                   | 4,229.00            |
| 17        | Discount Expenses                 | 13,751.27           | -                   |
| 18        | Advertising Expense               | 40,455.56           | -                   |
|           | <b>Total</b>                      | <b>1,666,975.32</b> | <b>2,167,451.14</b> |

i ADDITIONAL INFORMATION:

1) Balance sheet is made for the period starting from 01/04/2020 to 31/03/2021.

2) Details of Income & Expenses in foreign Currency in year under consideration are:

Income in foreign Currency

NIL

|       | CURRENT YEAR | PREVIOUS YEAR |
|-------|--------------|---------------|
| TOTAL | -            | -             |

3) Expenses in foreign Currency

Purchase

|       | CURRENT YEAR | PREVIOUS YEAR |
|-------|--------------|---------------|
| TOTAL | -            | -             |

4) PAYMENT TO AUDITOR

AUDIT FEE

|       | CURRENT YEAR | PREVIOUS YEAR |
|-------|--------------|---------------|
| TOTAL | -            | -             |

5) The company is in the process of identifying the Micro, Small and Medium Enterprises, as defined under the "The Micro, Small and Medium Enterprises Development Act, 2006". Hence interest inadmissible under section 23 of the said Act can not be ascertained.

6) WEIGHTED NUMBERS OF EQUITY SHARES (AS PER AS 20)

NUMBERS OF EQUITY SHARES AT BEGINNING  
ADDITION IN NUMBERS OF EQUITY SHARES  
NUMBERS OF BONUS SHARES ISSUED  
WEIGHTED AVERAGE NUMBERS OF SHARES OUTSTANDING AT END  
PROFIT/LOSS DURING THE YEAR

CURRENT YEAR PREVIOUS YEAR

|                |            |
|----------------|------------|
| 160,000.00     | 55,000.00  |
| -              | 105,000.00 |
| -              | -          |
| 160,000.00     | 160,000.00 |
| (2,653,813.60) | 78,098.69  |

EARNING PER SHARE

DILUTED EARNING PER SHARE

|         |      |
|---------|------|
| (16.59) | 0.49 |
| (16.59) | 0.49 |

7) DISCLOSURE OF AS-22 I.E. TAXES ON INCOME

DEFERRED TAX

Depreciation as per Co. Act

Depreciation as per I.Tax Act

Timing Difference on Dep

Timing Difference on Losses brought forward as per Income Tax Act

Total Timing Differences

Tax rate

DTA Reversal

Deferred Tax Liability taken to Profit & Loss A/c

|              |            |
|--------------|------------|
| 783,964.47   | 996,686.54 |
| 512,639.00   | 591,105.21 |
| 271,315.47   | 405,581.33 |
| 3,314,909.00 | -          |
| 3,586,214.47 | 405,581.33 |
| 26%          | 26%        |

|            |             |
|------------|-------------|
| 932,411.00 | 1,05,451.15 |
|------------|-------------|

Opening Deferred Tax Asset

Closing Deferred Tax Liability taken to Balance Sheet

|              |            |
|--------------|------------|
| 166,377.88   | 60,926.73  |
| 1,095,798.88 | 166,377.88 |

8) Disclosure requirement under AS-18 "Related Party Disclosure" are as under:-

a) NAME OF RELATED PARTIES

HITESH KUMAR SINGLA

ANIL KUMAR SHARMA

NIKHIL

NITIN DIXIT

DESCRIPTION OF RELATIONSHIP

Director

Director

Director

Director

b) RELATED PARTY TRANSACTION DURING

THE PERIOD

PROFIT & LOSS ACCOUNT

| Particulars         | Relationship | Nature of transaction | Amount (Rs.) |
|---------------------|--------------|-----------------------|--------------|
| HITESH KUMAR SINGLA | Director     | Director Remuneration | 110,004.00   |
| ANIL KUMAR SHARMA   | Director     | Director Remuneration | 840,000.00   |
| NIKHIL              | Director     | Director Remuneration | 840,000.00   |
| NITIN DIXIT         | Director     | Director Remuneration | 720,000.00   |

BALANCE SHEET

| Particulars       | Nature of Transaction | Opening Balances | Amount Received | Amount Paid | Closing Balance |
|-------------------|-----------------------|------------------|-----------------|-------------|-----------------|
| ANIL KUMAR SHARMA | Loan Received         | 1,400,000.00     | -               | -           | 1,400,000.00    |
| NIKHIL            | Loan Received         | 533,600.00       | -               | -           | 533,600.00      |
| NITIN DIXIT       | Loan Received         | 134,363.00       | -               | -           | 134,363.00      |

9) There is no contingent liabilities and all known liabilities have been accounted for.

10) Balance outstanding to parties are subject to confirmation.

11) Company is not making any provision for gratuity benefits. Leave encashment is being accounted for on payment basis.

12) Other additional information required under Schedule II have not been given as the same is NIL.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS  
Helloji Holidays Private Limited

As per our audit report of  
even date attached herewith  
FOR MB AND ASSOCIATE LLP  
(Chartered Accountants)

FRN:028024N

For Helloji Holidays Pvt. Ltd.

Director

For Helloji Holidays Pvt. Ltd.

Director



CA MOHIT GOYAL  
Partner  
MRN: 520819

Date: 29/11/2021  
Place: New Delhi

(DIRECTOR)  
HITESH KUMAR SINGLA  
DIN: 05287159  
R/o: Flat No. 156, Block 1, Village Bhuna,  
Fatehabad, Haryana - 125111

(DIRECTOR)  
ANIL KUMAR SHARMA  
DIN: 05287164  
R/o: House No. 1 Lower Gadigarh, Jammu, Jammu &  
Kashmir - 181101

UDIN:22520619AAAAAL3488

Helloji Holidays Private Limited  
R/o: 35, SECTOR 28-A CHANDIGARH CH 160026 IN  
DEPRECIATION AS PER INCOME TAX

| BLOCK OF ASSET                           | OPENING<br>WDV AS ON<br>1.4.2020 | RATE % | ADDITION FOR THE<br>YEAR |                       | DEDUCTION FOR THE<br>YEAR |                       | DEPRECIATION<br>FOR THE YEAR | CLOSING WDV<br>AS ON 31.3.2021 |
|------------------------------------------|----------------------------------|--------|--------------------------|-----------------------|---------------------------|-----------------------|------------------------------|--------------------------------|
|                                          |                                  |        | 180 Days<br>or more      | Less than<br>180 days | 180 Days<br>or more       | Less than<br>180 days |                              |                                |
| <b>FIXED ASSETS</b>                      |                                  |        |                          |                       |                           |                       |                              |                                |
| <b>Tangible</b>                          |                                  |        |                          |                       |                           |                       |                              |                                |
| <b>(A) Plant &amp; Machinery @15%</b>    |                                  |        |                          |                       |                           |                       |                              |                                |
| Plant and Machinery                      | 2,350,378.83                     | 15%    | 80,283.00                | 150,253.00            | -                         | -                     | 375,868.00                   | 2,205,046.83                   |
| <b>Total (A)</b>                         | <b>2,350,378.83</b>              |        | <b>80,283.00</b>         | <b>150,253.00</b>     | <b>-</b>                  | <b>-</b>              | <b>375,868.00</b>            | <b>2,205,046.83</b>            |
| <b>(B) Computer @40%</b>                 |                                  |        |                          |                       |                           |                       |                              |                                |
| Computer                                 | 286,773.98                       | 40%    | -                        | -                     | -                         | -                     | 114,710.00                   | 172,063.98                     |
| <b>Total (B)</b>                         | <b>286,773.98</b>                |        | <b>-</b>                 | <b>-</b>              | <b>-</b>                  | <b>-</b>              | <b>114,710.00</b>            | <b>172,063.98</b>              |
| <b>(C) Furnitures &amp; Fixtures@10%</b> |                                  |        |                          |                       |                           |                       |                              |                                |
| Furniture                                | 208,109.21                       | 10%    | -                        | 25,000.00             | -                         | -                     | 22,061.00                    | 211,048.21                     |
| <b>Total (C)</b>                         | <b>208,109.21</b>                |        | <b>-</b>                 | <b>25,000.00</b>      | <b>-</b>                  | <b>-</b>              | <b>22,061.00</b>             | <b>211,048.21</b>              |
| <b>TOTAL (A+B+C)</b>                     | <b>2,845,262.02</b>              |        | <b>80,283.00</b>         | <b>175,253.00</b>     | <b>-</b>                  | <b>-</b>              | <b>512,639.00</b>            | <b>2,588,159.02</b>            |

Helloji Holidays Private Limited  
R/o. 35, SECTOR 28-A CHANDIGARH CH 160026 IN  
DEPRECIATION AS PER COMPANIES ACT, 2013

Note 8. PROPERTY, PLANT & EQUIPMENTS AND INTANGIBLE ASSETS

| PARTICULARS                                 |        | Rate(%)      | GROSS BLOCK         |                   |              |                     | DEPRECIATION        |                    |                     | NET BLOCK           |                     |
|---------------------------------------------|--------|--------------|---------------------|-------------------|--------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|
|                                             |        |              | AS ON<br>01/04/2020 | ADDITION          | DELETION     | AS ON<br>31/03/2021 | AS ON<br>01/04/2020 | DURING THE<br>YEAR | AS ON<br>31/03/2021 | AS ON<br>31/03/2021 | AS ON<br>31/03/2020 |
| <b>(A) PROPERTY, PLANT &amp; EQUIPMENTS</b> |        |              |                     |                   |              |                     |                     |                    |                     |                     |                     |
| <b>Tangible Fixed Assets</b>                |        |              |                     |                   |              |                     |                     |                    |                     |                     |                     |
| <b><u>(A) Plant &amp; Machinery</u></b>     |        |              |                     |                   |              |                     |                     |                    |                     |                     |                     |
| Air Conditioner                             | 25.89% | 134,853.12   | 22,656.00           | -                 | 157,509.12   | 50,183.01           | 25,758.00           | 75,941.01          | 81,568.11           | 84,670.11           |                     |
| Inverter                                    | 25.89% | 25,500.00    | -                   | -                 | 25,500.00    | 18,374.36           | 1,845.00            | 20,219.36          | 5,280.64            | 7,125.64            |                     |
| CAR                                         | 25.89% | 2,137,000.00 | -                   | -                 | 2,137,000.00 | 872,304.70          | 327,386.00          | 1,199,690.70       | 937,309.30          | 1,264,695.30        |                     |
| <b>Total (A)</b>                            |        |              | <b>2,297,353.12</b> | <b>22,656.00</b>  | <b>-</b>     | <b>2,320,009.12</b> | <b>940,862.07</b>   | <b>354,989.00</b>  | <b>1,295,851.07</b> | <b>1,024,158.05</b> | <b>1,356,491.05</b> |
| <b><u>(B) Office Equipment</u></b>          |        |              |                     |                   |              |                     |                     |                    |                     |                     |                     |
| Bio Matrix                                  | 45.07% | 4,800.00     | -                   | -                 | 4,800.00     | 4,333.53            | 226.47              | 4,560.00           | 240.00              | 466.47              |                     |
| Smart Phone                                 | 45.07% | 274,276.64   | 207,880.00          | -                 | 482,156.64   | 214,559.39          | 57,081.00           | 271,640.39         | 210,516.25          | 59,717.25           |                     |
| Mobile Phone                                | 45.07% | 332,507.20   | -                   | -                 | 332,507.20   | 126,384.99          | 92,904.00           | 219,288.99         | 113,218.21          | 206,122.21          |                     |
| LED                                         | 45.07% | 64,203.35    | -                   | -                 | 64,203.35    | 19,595.27           | 20,106.00           | 39,701.27          | 24,502.08           | 44,608.08           |                     |
| EPABX                                       | 45.07% | 152,262.00   | -                   | -                 | 152,262.00   | 62,357.20           | 40,522.00           | 102,879.20         | 49,382.80           | 89,904.80           |                     |
| Vacuum Cleaner                              | 45.06% | 4,236.00     | -                   | -                 | 4,236.00     | 772.00              | 1,561.00            | 2,333.00           | 1,903.00            | 3,464.00            |                     |
| Office Equipment                            | 45.07% | 84,571.14    | -                   | -                 | 84,571.14    | 32,847.13           | 23,312.00           | 56,159.13          | 28,412.01           | 51,724.01           |                     |
| <b>Total (B)</b>                            |        |              | <b>916,856.33</b>   | <b>207,880.00</b> | <b>-</b>     | <b>1,124,736.33</b> | <b>460,849.51</b>   | <b>235,712.47</b>  | <b>696,561.98</b>   | <b>428,174.35</b>   | <b>456,006.82</b>   |
| <b><u>(C) Computer &amp; Laptop</u></b>     |        |              |                     |                   |              |                     |                     |                    |                     |                     |                     |
| Laptop & Computer                           | 63.16% | 625,787.09   | -                   | -                 | 625,787.09   | 387,967.36          | 150,207.00          | 538,174.36         | 87,612.73           | 237,819.73          |                     |
| <b>Total (C)</b>                            |        |              | <b>625,787.09</b>   | <b>-</b>          | <b>-</b>     | <b>625,787.09</b>   | <b>387,967.36</b>   | <b>150,207.00</b>  | <b>538,174.36</b>   | <b>87,612.73</b>    | <b>237,819.73</b>   |
| <b><u>(D) Furnitures &amp; Fixtures</u></b> |        |              |                     |                   |              |                     |                     |                    |                     |                     |                     |
| Furniture                                   | 25.89% | 261,992.51   | 25,000.00           | -                 | 286,992.51   | 96,009.34           | 43,056.00           | 139,065.34         | 147,927.17          | 165,983.17          |                     |
| <b>Total (D)</b>                            |        |              | <b>261,992.51</b>   | <b>25,000.00</b>  | <b>-</b>     | <b>286,992.51</b>   | <b>96,009.34</b>    | <b>43,056.00</b>   | <b>139,065.34</b>   | <b>147,927.17</b>   | <b>165,983.17</b>   |
| <b>TOTAL (A+B+C+D)</b>                      |        |              | <b>4,101,989.05</b> | <b>255,536.00</b> | <b>-</b>     | <b>4,357,525.05</b> | <b>1,885,688.28</b> | <b>783,964.47</b>  | <b>2,669,652.75</b> | <b>1,687,872.30</b> | <b>2,216,300.83</b> |

Helloji Holidays Private Limited  
Fixed Assets Register (As per Schedule II)  
Depreciation as per WDV Method

31/03/2020

31/03/2021

| Particular                           | Date of Purchase | Date of Purchase / Put to use | Original Cost (Rs)  | Life as per Co. Act, 2013 | Salvaged value | Depreciable amount over whole life | Rate of Dep. | Dep upto 31st March 2020 | WDV as on 31st Mar 2020 | Used During the Year | Dep for the Year 2020-21 | WDV as on 31st Mar 2021 |
|--------------------------------------|------------------|-------------------------------|---------------------|---------------------------|----------------|------------------------------------|--------------|--------------------------|-------------------------|----------------------|--------------------------|-------------------------|
| <b>(A) Plant &amp; Machinery</b>     |                  |                               |                     |                           |                |                                    |              |                          |                         |                      |                          |                         |
| Air Conditioner                      |                  |                               | 134,853.12          | 10                        | 6,743.00       | 128,110.12                         | 25.89%       | 50,183.01                | 84,670.11               | 365                  | 21,918.00                | 62,752.11               |
| Air Conditioner                      | 5-Aug-20         | 5-Aug-20                      | 22,656.00           | 10                        | 1,133.00       | 21,523.00                          | 25.89%       | -                        | -                       | 239                  | 3,840.00                 | 18,816.00               |
| Inverter                             |                  |                               | 25,500.00           | 10                        | 1,275.00       | 24,225.00                          | 25.89%       | 18,374.36                | 7,125.64                | 365                  | 1,845.00                 | 5,280.64                |
| CAR                                  |                  |                               | 2,137,000.00        | 10                        | 106,850.00     | 2,030,150.00                       | 25.89%       | 872,304.70               | 1,264,695.30            | 365                  | 327,386.00               | 937,309.30              |
| <b>Total (A)</b>                     |                  |                               | <b>2,320,009.12</b> |                           |                |                                    |              | <b>940,862.07</b>        | <b>1,356,491.05</b>     |                      | <b>354,989.00</b>        | <b>1,024,158.05</b>     |
| <b>(B) Office Equipment</b>          |                  |                               |                     |                           |                |                                    |              |                          |                         |                      |                          |                         |
| Bio Matrix                           |                  |                               | 4,800.00            | 5                         | 240.00         | 4,560.00                           | 45.07%       | 4,333.53                 | 466.47                  | 365                  | 226.47                   | 240.00                  |
| Smart Phone                          |                  |                               | 274,276.64          | 5                         | 13,714.00      | 260,562.64                         | 45.07%       | 214,559.39               | 59,717.25               | 365                  | 26,916.00                | 32,801.25               |
| Smart Phone                          | 30-Jul-20        | 30-Jul-20                     | 57,627.00           | 5                         | 2,881.00       | 54,746.00                          | 45.07%       | -                        | -                       | 245                  | 17,435.00                | 40,192.00               |
| Smart Phone                          | 12-Dec-20        | 12-Dec-20                     | 27,542.00           | 5                         | 1,377.00       | 26,165.00                          | 45.07%       | -                        | -                       | 110                  | 3,741.00                 | 23,801.00               |
| Smart Phone                          | 11-Jan-21        | 11-Jan-21                     | 71,949.00           | 5                         | 3,597.00       | 68,352.00                          | 45.07%       | -                        | -                       | 80                   | 7,108.00                 | 64,841.00               |
| Smart Phone                          | 2-Mar-21         | 2-Mar-21                      | 50,762.00           | 5                         | 2,538.00       | 48,224.00                          | 45.07%       | -                        | -                       | 30                   | 1,881.00                 | 48,881.00               |
| Mobile Phone                         |                  |                               | 332,507.20          | 5                         | 16,625.00      | 315,882.20                         | 45.07%       | 126,384.99               | 206,122.21              | 365                  | 92,904.00                | 113,218.21              |
| LED                                  |                  |                               | 64,203.35           | 5                         | 3,210.00       | 60,993.35                          | 45.07%       | 19,595.27                | 44,608.08               | 365                  | 20,106.00                | 24,502.08               |
| EPABX                                |                  |                               | 152,262.00          | 5                         | 7,613.00       | 144,649.00                         | 45.07%       | 62,357.20                | 89,904.80               | 365                  | 40,522.00                | 49,382.80               |
| Vacuum Cleaner                       |                  |                               | 4,236.00            | 5                         | 212.00         | 4,024.00                           | 45.06%       | 772.00                   | 3,464.00                | 365                  | 1,561.00                 | 1,903.00                |
| Office Equipment                     |                  |                               | 84,571.14           | 5                         | 4,229.00       | 80,342.14                          | 45.07%       | 32,847.13                | 51,724.01               | 365                  | 23,312.00                | 28,412.01               |
| <b>Total (B)</b>                     |                  |                               | <b>1,124,736.33</b> |                           |                |                                    |              | <b>460,849.51</b>        | <b>456,006.82</b>       |                      | <b>235,712.47</b>        | <b>428,174.35</b>       |
| <b>(C) Computer &amp; Laptop</b>     |                  |                               |                     |                           |                |                                    |              |                          |                         |                      |                          |                         |
| Laptop & Computer                    |                  |                               | 625,787.09          | 3                         | 31,289.00      | 594,498.09                         | 63.16%       | 387,967.36               | 237,819.73              | 365                  | 150,207.00               | 87,612.73               |
| <b>Total (C)</b>                     |                  |                               | <b>625,787.09</b>   |                           |                |                                    |              | <b>387,967.36</b>        | <b>237,819.73</b>       |                      | <b>150,207.00</b>        | <b>87,612.73</b>        |
| <b>(D) Furnitures &amp; Fixtures</b> |                  |                               |                     |                           |                |                                    |              |                          |                         |                      |                          |                         |
| Furniture                            |                  |                               | 261,992.51          | 10                        | 13,100.00      | 248,892.51                         | 25.89%       | 96,009.34                | 165,983.17              | 365                  | 42,967.00                | 123,016.17              |
| Furniture                            | 27-Mar-21        | 27-Mar-21                     | 25,000.00           | 10                        | 1,250.00       | 23,750.00                          | 25.89%       | -                        | -                       | 5                    | 89.00                    | 24,911.00               |
| <b>Total (D)</b>                     |                  |                               | <b>286,992.51</b>   |                           |                |                                    |              | <b>96,009.34</b>         | <b>165,983.17</b>       |                      | <b>43,056.00</b>         | <b>147,927.17</b>       |
| <b>Total (A+B+C+D)</b>               |                  |                               | <b>4,357,525.05</b> |                           |                |                                    |              | <b>1,885,688.28</b>      | <b>2,216,300.77</b>     |                      | <b>783,964.47</b>        | <b>1,687,872.30</b>     |

# HELLOJI HOLIDAYS PRIVATE LIMITED

R/o 35, Sector-28A, Chandigarh-160026, India.

CIN- U63040CH2012PTC033511

Date: 29/11/2021

Dear Members/Directors/Auditors',

**YOU ARE CORDIALLY INVITED TO ATTEND THE TENTH (10<sup>th</sup>) ANNUAL GENERAL MEETING (THE 'AGM') OF THE MEMBERS HELLOJI HOLIDAYS PRIVATE LIMITED (THE 'COMPANY') TO BE HELD ON 30<sup>th</sup> NOVEMBER, 2021 AT 5:00 P.M. AT THE REGISTERED OFFICE OF THE COMPANY AT 35, SECTOR-28A, CHANDIGARH-160026, INDIA THE NOTICE OF THE MEETING, CONTAINING THE BUSINESS TO BE TRANSACTED, IS ENCLOSED.**

Thanking You,

For and on behalf of  
HELLOJI HOLIDAYS PRIVATE LIMITED

For Helloji Holidays Pvt. Ltd.  
  
Director

HITESH KUMAR SINGLA  
(DIRECTOR)

DIN: 03287159

R/o: H.NO.-1259, WARD NO.18, NEAR OLD SHIVA  
MANDIR, BHUNA 63 HARYANA 125111 HR IN

Enclosures:

1. Notice of the AGM

# HELLOJI HOLIDAYS PRIVATE LIMITED

R/o 35, Sector-28A, Chandigarh-160026, India.

CIN- U63040CH2012PTC033511

## **SHORTER NOTICE TO THE MEMBERS**

**SHORTER NOTICE IS HEREBY GIVEN THAT THE TENTH (10<sup>th</sup>) ANNUAL GENERAL MEETING OF THE MEMBERS OF HELLOJI HOLIDAYS PRIVATE LIMITED WILL BE HELD AT THE REGISTERED OFFICE OF THE COMPANY AT 35, SECTOR-28A, CHANDIGARH-160026, INDIA, ON TUESDAY 30<sup>TH</sup> DAY OF NOVEMBER, 2021 AT 5: P.M. TO TRANSACT THE FOLLOWING BUSINESS:**

### **ORDINARY BUSINESS:-**

1. To receive, consider and adopt the Director's Report along with the Audited Statement of Profit & Loss for the year ended on 31<sup>st</sup> March 2021 and the Balance Sheet as on that date and the Auditor's Report thereon.

2. **Re-Appointment of Auditor:**

To consider and if thought fit to pass with or without modification(s) the following resolution as an Ordinary Resolution:

**RESOLVED THAT**, pursuant to the provisions of Section 139 of the Companies Act 2013 and the Rules made there under, M/s M B and ASSOCIATES LLP, Chartered Accountants, New Delhi, bearing ICAI Having FRN **028024N** being an Statutory auditor of the Company who were appointed at the Annual General Meeting held on 31<sup>st</sup> December 2021 for a term of 5 consecutive years, to hold the office till the FY 2024-25, be and is hereby Appointment as the Auditors of the Company.

**RESOLVED FURTHER THAT** the Board of Directors be and is hereby authorized in consultation with the Company's Auditors to appoint Auditor of the Company, to audit the accounts of the Company's on such terms and conditions including remuneration as the Board of Directors may deem fit.

By Order of the Board of Directors  
HELLOJI HOLIDAYS PRIVATE LIMITED

For Helloji Holidays Pvt. Ltd.  
  
Director

HITESH KUMAR SINGLA  
(DIRECTOR)

DIN: 03287159

R/o: H.NO.-1259, WARD NO.18, NEAR OLD SHIVA  
MANDIR, BHUNA 63 HARYANA 125111 HR IN

Dated 29/11/2021 at Chandigarh

# HELLOJI HOLIDAYS PRIVATE LIMITED

R/o 35, Sector-28A, Chandigarh-160026, India.

CIN- U63040CH2012PTC033511

## NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTES IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON POLL ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. Pursuant to Section 105 of the Companies Act, 2013, a person can act as a Proxy on behalf of not more than fifty members holding in aggregate, not more than ten percent of the total share Capital of Company may appoint a single person as Proxy, who shall not act as a Proxy for any other Member. The instrument of Proxy, in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not later than 48 hours (Sunday is included in computation of 48 hours) before the commencement of the Meeting. A Proxy Form is annexed to this report. Proxies submitted on behalf of limited companies, societies, etc., must be supported by an appropriate resolution/authority, as applicable.
2. The Notice of AGM, Annual Report, Proxy Form and Attendance Slip are being sent to Members.

# HELLOJI HOLIDAYS PRIVATE LIMITED

R/o 35, Sector-28A, Chandigarh-160026, India.

CIN- U63040CH2012PTC033511

## Directors' Report - 2020-2021

To,  
The Members,  
HELLOJI HOLIDAYS PRIVATE LIMITED  
Chandigarh

Your Directors have pleasure in presenting the Annual Report together with Audited Accounts of the Company for the year ended 31<sup>st</sup> March, 2021.

### ➤ FINANCIAL RESULTS

The Company's financial performance for the year under review along with previous year's figures is given here under:

| Particulars                                                         | Financial Year<br>ended 31 <sup>st</sup> March, 2021 | Financial Year ended<br>31 <sup>st</sup> March, 2020 |
|---------------------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|
|                                                                     | (Amount in Rs.)                                      | (Amount in Rs.)                                      |
| Net Sales/Income from Business Operations                           | 19,835,556.18                                        | 101,655,211.72                                       |
| Other Income                                                        | 0.00                                                 | 2166259.17                                           |
| Total Income                                                        | <b>19,835,556.18</b>                                 | <b>103821470.00</b>                                  |
| Less: Expenses                                                      | <b>23,421,790.78</b>                                 | 1,03,694,850                                         |
| Profit / (Loss) before tax and Extraordinary /<br>exceptional items | <b>(3,586,234.60)</b>                                | <b>126,619.61</b>                                    |
| Less: Extraordinary / exceptional items                             | -                                                    | -                                                    |
| Profit/(Loss) before tax                                            | <b>(3,586,234.60)</b>                                | <b>126,619.61</b>                                    |
| Less: Current Income Tax                                            | 0.00                                                 | 153,972.00                                           |
| Less: Previous year adjustment of Income Tax                        | -                                                    | -                                                    |
| Less: Deferred Tax                                                  | (932,421.00)                                         | (105,451)                                            |
| Less: Mat Credit Entitlement                                        | -                                                    | -                                                    |
| Net Profit/(Loss) after Tax                                         | <b>(2,653,813.60)</b>                                | <b>78,098.12</b>                                     |
| Earnings per share (Basic)                                          | 16.59                                                | 0.58                                                 |
| Earnings per Share(Diluted)                                         | 16.59                                                | 0.58                                                 |

### ➤ ANNUAL RETURN

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is not mandatorily annexed to this Report.

# HELLOJI HOLIDAYS PRIVATE LIMITED

R/o 35, Sector-28A, Chandigarh-160026, India.

CIN- U63040CH2012PTC033511

## ➤ **NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW.**

The Company had met 08 times during the financial year under review. The intervening gap between the Meetings was within the period as prescribed under the Companies Act, 2013.

## ➤ **DIRECTORS**

No directors have appointed or resigned during the year. Mr. HITESH KUMAR SINGLA and Mr. ANIL KUMAR SHARMA, Mr. NIKHIL GUPTA and Mr. NITIN DIXIT Presently Constitute the Board.

None of the Directors is disqualified as on 31<sup>st</sup> March, 2021 from being appointed as director in pursuance of Section 164 of the Companies Act, 2013.

## ➤ **DIRECTORS' RESPONSIBILITY STATEMENT**

In accordance with the Section 134 (5) of the Companies Act, 2013, the board hereby submits its responsibility statement.

That in the preparation of the Annual Accounts for the financial year ended 31/03/2021, the applicable accounting standards have been followed along with proper explanations relating to material departures;

that the Directors had selected the accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31<sup>st</sup> March, 2021 and of the Profit & Loss of the company for the year ended 31<sup>st</sup> March, 2021;

that the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safe guarding the assets of the company and for preventing and detecting fraud and other irregularities; and

That the Directors had prepared the annual accounts for the year ended 31<sup>st</sup> March, 2021 on a going concern basis.

The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## ➤ **DECLARATION OF INDEPENDENT DIRECTORS**

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

## ➤ **COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES**

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

# HELLOJI HOLIDAYS PRIVATE LIMITED

R/o 35, Sector-28A, Chandigarh-160026, India.

CIN- U63040CH2012PTC033511

➤ **EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS OR THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS.**

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

➤ **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013.**

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and as reported in the balance sheet, hence the said provision is not applicable.

➤ **PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES**

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review and as reported in Balance sheet/ Disclosure in accordance with AS-18.

➤ **AFFAIRS OF THE COMPANY**

The Company Provides the business as tour operator, daily passenger's service operator, tour operator, travel agent, ship booking agent, railways booking agent, air lines ticket booking agent, carrier service agent, courier service agent. The Company is hopeful of doing more business in the years to come in terms of volume and profitability.

➤ **RESULTS OF BUSINESS OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS**

During the year under review, the Company has achieved a total turnover including income from other operation 19,835, 556.18/- The Net Profit after tax during the year has been Rs. (2,653,813.60)/-

➤ **DISCLOSURE ABOUT COST AUDIT**

The provision of maintenance of cost audit records and filing the same is not applicable to the Company.

➤ **CHANGE IN THE NATURE OF BUSINESS**

There was no change in nature of business during the year

➤ **AMOUNT TRANSFER TO ANY RESERVE**

There was no amount of Profit during the year transferred to Reserve

➤ **DIVIDEND**

No Dividend was declared for the current financial year by the Company.

➤ **SHARES**

- a) **Equity shares with differential rights:** The Company has not issued any equity share with differential rights during the year under review.

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- b) **Buy Back of Securities:** The Company has not bought back any of its securities during the year under review.
- c) **Sweat Equity:** The Company has not issued any Sweat Equity Shares during the year under review.
- d) **Bonus Shares:** No Bonus Shares were issued during the year under review.
- e) **Employees Stock Option Plan:** The Company has not provided any Stock Option Scheme to the employees.

➤ **CHANGE IN REGISTERED OFFICE OF THE COMPANY**

There is no change in registered office of the Company during the period under review.

➤ **TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND**

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

➤ **MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT**

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which these financial statements relate on the date of this report.

➤ **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:**

The particulars as required under section 134 (3) (m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 with regard to conservation of energy, technology absorption are Nil during the year under review. There were no foreign exchange earnings or outgo during the year under review.

| <b>(A) CONSERVATION OF ENERGY</b>                                                                         |    |
|-----------------------------------------------------------------------------------------------------------|----|
| The steps taken or impact on conservation of energy                                                       | NA |
| The steps taken by the company for utilizing alternate sources of Energy                                  | NA |
| The capital investment on energy conservation equipments                                                  | NA |
| <b>(B) TECHNOLOGY ABSORPTION</b>                                                                          |    |
| The efforts made towards technology absorption                                                            | NA |
| The benefits derived like product improvement, cost reduction, product development or import substitution | NA |

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|                                                                                                                         |    |
|-------------------------------------------------------------------------------------------------------------------------|----|
| In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) | NA |
| The expenditure incurred on research and development                                                                    | NA |
| <b>(C) DETAILS OF FOREIGN CURRENCY TRANSACTIONS ARE AS FOLLOWS</b>                                                      |    |
| The company has not earned any income in Foreign Currency during the year.                                              | NA |
| The company has not incurred any expenditure in Foreign Currency.                                                       | NA |

➤ **STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY**

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

➤ **DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES**

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

➤ **AUDITORS**

M/s. **M B and ASSOCIATES LLP**, Chartered Accountants, New Delhi, bearing ICAI Having FRN 028024N be and is hereby continue to hold office as Auditors of the Company to hold the Office till the FY 2024-25.

The Auditors of the Company have not reported any fraud as specified under the second proviso of Section 143 (12) of the Companies Act, 2013 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force).

➤ **DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM**

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

➤ **FIXED DEPOSITS**

The Company has not accepted or invited any Fixed Deposits from the Public as envisaged under Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules 2014.

➤ **DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

➤ **CONSOLIDATED FINANCIAL STATEMENT**

The provisions of Section 129(3) of Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are not applicable to the Company.

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➤ **SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES**

The Company does not have any Subsidiaries, Joint Ventures and Associate Companies.

➤ **INTERNAL FINANCIAL CONTROLS**

The said disclosure has been taken care of by the management of the Company in relation to the financial statement of the Company.

➤ **SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE**

No significant or material orders were passed by the any Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

➤ **PARTICULARS OF EMPLOYEES:**

The Company does not have any employees who were in receipt of remuneration aggregating to the sum prescribed under Section 134 of the Companies Act, 2013.

➤ **BUSINESS/INDUSTRIAL RELATIONS:**

The Business Relations have remained cordial and harmonious during the year.

**ACKNOWLEDGEMENTS:**

Your directors place on record their sincere appreciation of the Company to the Bankers for their continued support, to the officers, staff and workers of the Company for their relentless and dedicated efforts and devotion put in by them in tough such time of the Company and look forward for a bright future

**By Order of the Board of Directors**

**HELLOJI HOLIDAYS PRIVATE LIMITED**

For Helloji Holidays Pvt. Ltd.  
  
Director

**HITESH KUMAR SINGLA**  
**(DIRECTOR)**

**DIN: 03287159**

**R/o: H.NO.-1259, WARD NO.18, NEAR OLD SHIVA**  
**MANDIR, BHUNA 63 HARYANA 125111 HR IN**



**ANIL KUMAR SHARMA**  
**(DIRECTOR)**

**DIN 03287164**

**R/o LOWER GADI GARH**  
**BAWALLYANA JAMMU 181101 JK IN**

**Date: 29/11/2021**

**Place: CHANDIGARH**



भारत सरकार

कारपोरेट कार्य मंत्रालय

कार्यालय रजिस्ट्रार ऑफ कम्पनीज़

पंजाब एवं चंडीगढ़, कारपोरेट भवन

प्लॉट नम्बर 4-बी, सेक्टर 27-बी, चंडीगढ़

फोन नम्बर: 0172 2639415, 2639416

GOVERNMENT OF INDIA

MINISTRY OF CORPORATE AFFAIRS

OFFICE OF THE REGISTRAR OF COMPANIES

PUNJAB AND CHANDIGARH, CORPORATE BHAWAN

PLOT NO.4-B, SECTOR 27B, CHANDIGARH

PHONE NO.172-2639415, 2639416

No. Extension AGM/RO-CHD/ 2038

Dated: 23/9/21

**ORDER**

**Extension of time for holding of Annual General Meeting (AGM) for the financial year ended on 31.03.2021 in terms of third proviso to section 96(1) of Companies Act, 2013 (the Act).**

1. Whereas sub-section (1) of section 96 of the companies Act, 2013 (the Act) provides, inter-alia, that every company, other than a One-person Company, shall in each year hold in addition to any other meetings, a general meeting as its Annual General Meeting (AGM) and shall specify the meeting as such in the notices calling it, and not more than fifteen months shall elapse between the date of one AGM of a company and that of the next;
2. And whereas, the first proviso to sub-section (1) of section 96 of the Act provides that in case of the first AGM, it shall be held within a period of nine months from the date of closing of the first financial year of the company and in any other case, within a period of six months, from the date of closing of the financial year.
3. And whereas, the third proviso to section 96(1) of the Act provides that the Registrar may, for any special reason, extend the time within which any Annual General Meeting, other than the first Annual General Meeting, shall be held, by a period not exceeding three months.

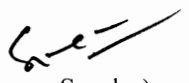
4. And whereas, various representations have been received from the Companies, Industry bodies and Professional Institutes pointing out that several companies are finding it difficult to hold their AGM for the financial year ended on 31.03.2021 due to the difficulties faced in view of the Covid-19 Pandemic.
5. And whereas, the representations have been considered and the undersigned is of the considered opinion that due to such unprecedented special reason, the time within which the AGM for the financial year ended on 31.03.2021 is required to be held as per provision of sub-section (1) of the section 96 ought to be extended in terms of the third proviso to section 96(1).
6. Now, therefore in terms of power vested with the undersigned under the third proviso to sub-section (1) of the section 96 of the Act, I hereby extend the time to hold the AGM, other than the first AGM for the financial year ended on 31.03.2021 for companies within the jurisdiction of this office, which are unable to hold their AGM for such period within the due date of holding the AGM by a period of **Two Months** from the due date by which the AGM ought to have been held in accordance with the provisions of sub-section (1) to section 96 of the Act, without requiring the companies to file applications for seeking such extension by filling the prescribed FORM No.GNL-1.

**Explanation I:** It is hereby clarified that the extension granted under this order shall also cover the:

- i. Pending applications filed in form GNL-1 for the extension of AGM for the financial year ended on 31.03.2021, which are yet to be approved.
- ii. Applications filed in form GNL-1 for the extension of AGM for the financial year ended on 31.03.2021, which were rejected.
- iii. Applications filed in form GNL-1 for the extension of AGM for the financial year ended on 31.03.2021, where the extension approved was for a period less than Two Months.

**Explanation II:** It is also clarified that the extension granted under this order shall not cover the applications filed in form GNL-1 for the extension of AGM for the financial year ended on 31.03.2021, where the extension approved was for a period of more than Two Months

Place: Chandigarh  
Date : 23-8-2021

  
(Shyam Sunder)  
Registrar of Companies  
Punjab & Chandigarh