



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

We have audited the accompanying financial statements of HELLOJI HOLIDAYS PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2023, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, its profit (or Loss) for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

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Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

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

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

The board of directors is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is

sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

Report on other legal and regulatory requirements

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, since in our opinion and according to the information & explanation provided to us, the said order is not applicable to the company.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, and the statement of profit and loss, dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;

(e) On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

(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) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

FOR M B & Associates LLP

CHARTERED ACCOUNTANTS



CA Mohit Goyal
(Partner)

M. No. 520619

UDIN:- 23520619BHBFIJ2375

Place:- Delhi

Date:- 05/09/2023

HELLOJI HOLIDAYS PRIVATE LIMITED
Regd. Office: WA-89, 3rd Floor, Shakarpur, East Delhi, Delhi-110092 IN
CIN: U63040CH2012PTC033511

Significant Accounting Policies and Notes to the Accounts for the year ended 31.03.2023

1. Corporate Information

The Company **HELLOJI HOLIDAYS PRIVATE LIMITED (referred to as "the Company")** is a private entity incorporated in India (CIN: U63040CH2012PTC033511). The company is engaged in the business of running of taxis, buses, mini buses, trucks and conveyances of all kinds and to transport passengers, goods, commodities, livestock, merchandise and to do the business of transporters, forwarding and transporting agents, stevedore, carmen, cargo superintendents, package handlers and carting contractors. The Company was incorporated in 24th January 2012. The Company has registered office is at **WA-89, 3rd Floor, Shakarpur, East Delhi, Delhi-110092 IN**. Mr. HITESH KUMAR SINGLA and Mr. NIKHIL SINGLA are the directors of the Company. Address of the Principal Place of Business is at East Delhi, Delhi.

2. Significant accounting policies

A. Basis of Preparation of Financial Statements

- I. The financial statements have been prepared and presented under the historical cost convention based on the accrual method of accounting on a principal of going concern and comply in all material aspects with the accounting standard notified under section 133 of the Companies Act, 2013 (to the extent notified), read with Rule 7 of the Companies (Accounts) Rules, 2014, to the extent applicable and adopted consistently by the company as well as in accordance with the General Accepted Accounting Principal in India ("Indian GAAP") to the extent applicable.
- II. The Accounting Policies adopted in the preparation of financial statements, unless specifically stated to be otherwise are consistent and in consonance with those of the previous year and there is no change in the same.

B. Use of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) in India requires management to make estimates and assumptions that effect the reported amount of assets and liabilities and disclosure of contingent liabilities as on the date of financial statements and the reported amount of revenue and expenses during the reporting period. The estimate and assumptions used in the accompanying financial statement are based upon management evaluation of the relevant facts and circumstances as on the date of the financial statements. The actual results may differ from those estimates used in preparing the accompanying financial statements and any revision to the accounting estimates is recognized prospectively in current and future periods. The management believes that the estimates made in the preparation of the financial statement are prudent and reasonable having regard to the nature of the business of the company.

C. 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;

Or

 - (iv) The Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Term liability that could, at the option of the counter party, results in its settlement by the issue of equity instruments do not affect its classification.
- (d) All liabilities other than current liabilities shall be classified as non-current.

D. 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.

E. Revenue Recognition

- i) The revenue on sale of goods is recognized when the company transfers to its buyer the properly in the goods for a determined price along with all significant risks & rewards of the ownership in the goods without retaining any effective control of the goods. The Sales shown net of Sales Return and after deducting outgoing Sales Tax, GST Trade discounts, rebates, duties or cess. etc. as applicable in the company from time to time.
- ii) The interest on loans is recognized in the Statement of Profit and Loss on an accrual basis, except in the case of non-performing assets where it is recognized upon realization in accordance with the Accounting Standards AS-9 issued by the ICAI and prudential norms of the RBI issued from time to time. Wherever there is uncertainty in the ascertainment or realization of income, the same is not accounted for during the year.
- iii) The dividend income is accounted for when the right to receive the income is established. Whereas the income from service is recognized as they are rendered, based on agreement or arrangement with the concern parties.

F. Employment Benefits & Retirement Benefit to Employees

(a) Short-Term Employee Benefits:

Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit and Loss of the year in which the related service is rendered.

(b) Post-Employment Benefits:

The eligible employees of the Company are entitled to receive post-employment benefits in respect of provident and family pension fund, in which both the employees and the Company make monthly contributions at a specified percentage of the employees' eligible salary (currently 12% of employees' eligible salary). The contributions are made to the provident fund managed by the trust set up by the Company or to the Regional Provident Fund Commissioner (RPFC) which are charged to the Statement of Profit and Loss as incurred. In respect of contribution to RPFC, the Company has no further obligations beyond making the contribution, and hence, such employee benefit plan is classified as Defined Contribution Plan. The Company's contribution is recognized as an expense in the Statement of Profit and Loss.

As required in Accounting Standards 15 (Revised), the assessee has not made any provisions for Gratuity, Pension/Superannuation fund and Leave encashment benefit on retirement as per actuarial valuation, as the same are not applicable to the firm during the year.

G. 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.

The Monetary assets and liabilities denominated in foreign currencies and remaining unsettled as at the Balance Sheet date is translated using the closing exchange rates on that date, there resultant exchange differences are recognized in the Statement of Profit and Loss accordingly.

H. Income-Tax Expenses

Tax expense comprises current and deferred tax Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961. Deferred tax reflects the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured based on the tax rate and tax laws enacted or substantially enacted as at the Balance Sheet date year after year. Deferred tax assets are recognized only to the extent that there is reason able certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized in future;

However, where there is unabsorbed depreciation or carry forward of losses, deferred tax assets are recognized only if there is virtual certainty of realization of such assets. Deferred tax assets are reviewed as at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realized.

I. 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 in significant risk of changes in value.

J. Fixed Assets & Deprecation

i) Tangible Assets

The Fixed Assets has stated at cost of acquisition, including any attributable cost for bringing the asset to its working condition for its intended use, less accumulated depreciation and impairment loss if any.

The Cost of Fixed Assets includes purchase price, inward freight, duties, taxes, incidental expenses related to acquisition and installation charges if any incurred upto the date of commissioning of the assets.

ii) Intangible Assets

The Intangible assets represent tenancy rights and software etc. The cost of Intangible asset comprises of consideration paid and any incidental expenses incurred to acquire the right to use an intangible asset. The Intangible Fixed Assets are capitalized when it is expected to provided future enduring economic benefits whereas the cost are capitalized in the year in which the same are fully implemented for use.

iii) Depreciation

The Depreciation on fixed assets has been provided on a Written down Value Method at the rates and in the manner as prescribed in Schedule II to the Companies Act, 2013 or as amended from time to time.

K. Construction Contracts

Since the assessee firm is not doing/involving in any construction contracts/projects during the year, the necessary disclosure in this regard is not required/applicable at all.

L. Valuation of Inventories /Stock

- (i) The Valuation of Stock Inventories has been done at lower of cost (FIFO) or net realizable value as prescribed in AS-2 after providing for obsolescence if any which has been recorded as Taken, Valued & Certified by the Management at the year end.
- (ii) The Cost of Inventories of finished goods and work-in-process includes material cost, cost of conversion and other related overhead incurred in relation thereto.
- (iii) The Cost of Inventories of raw material, consumables, work-in-progress, stores & spares and other products etc. is generally determined on weighted average cost method by the company by the year end.

M. Borrowing Cost (S)

The Borrowing cost of the funds specifically borrowed for the purpose of obtaining qualifying assets and eligible for capitalization along with the cost of the assets is capitalized upto the date when the assets is ready for use after netting off any income earned on temporary investment of such funds. Whereas all other borrowings costs are charged to profit and loss accounts and treated as revenue expenditure year after year on regular basis.

N. Investments made

The Long Term Investments are stated at cost and the provision for diminution in long term investments is made only if such decline is other than temporary in the opinion of the management. Whereas the current investments are carried at lower of cost or market price. The Profit or Loss on sale of investments is determined on the basis of weighted average carrying amount of investments disposed of during the year.

O. Impairment of assets

In accordance with the Accounting Standards (AS-28) on "Impairment of Assets" as notified under the Company (Accounting Standard) Rules, 2006, the co. has assessed useful life of its fixed assets in use and is of the view that no impairment is considered to be necessary in view of its expected realizable value or value in use at balance sheet date. Whereas the reduction will be treated as impairment loss and will be recognized in Profit & Loss a/c.

P. Provisions & Contingencies

The Company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or present obligation in respect of which the likelihood of outflow of resources is remote, no provision is made. However, the loss contingencies arising from claims, litigation, assessment, fines or penalties, etc. are recorded when it is probable that a liability has been incurred and the amount can be reasonably ascertained.

Q. Government Grants

The Government Grants are recognized when there is reasonable assurance that the Firm will comply with the conditions attached to them and the grants will be received later on. Government Grants, in the nature of Investment grants received and where no repayment is ordinarily expected in respect thereof, are treated as Capital Reserve.

R. Prior Period and Extra ordinary items

There is no prior period and extra ordinary items in the Profit & Loss account during the previous year which require disclosure in the Balance Sheet at the year end.

S. Earnings/Loss per Share

The basic earnings per share is calculated by dividing the net profits after tax for the year attributable to the equity shareholders of the company by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is calculated by dividing the net profit after tax for the year attributable to equity shareholders of the company by the weighted average number of share determined by assuming conversion of exercise of converse on rights for all potential dilutive securities.

PARTICULARS	CURRENT YEAR(Rs.)	PREVIOUS YEAR(Rs.)
Profit/(Loss) after tax attributable to equity shareholder's	37,24,665	4,30,392
Weighted No. of equity share outstanding during the year	1,60,000	1,60,000
Basic/Diluted earnings per share	372.46	2.69

There is no employee drawing remuneration in excess of Rs.60,00,000/- during the year ended on 31st March, 2023 or Rs. 5,00,000/- per month where employed for a part of the year.

Balance standing to debit & Credit of Parties is subject to confirmation.

For HELLOJI HOLIDAYS PRIVATE LIMITED

Place: Delhi
Date: 05/09/2023

For Helloji Holidays Pvt. Ltd.

Director

HITESH KUMAR SINGLA
DIRECTOR
DIN: 03287159

For Helloji Holidays Pvt. Ltd.

Director

NIKHIL SINGLA
DIRECTOR
DIN: 05346302

Helloji Holidays Private Limited

R/o: WA-89, 3rd Floor, Shakarpur, East Delhi, Delhi-110092 IN

CIN:U63040CH2012PTC033511

BALANCE SHEET AS AT 31 MARCH, 2023

Particulars	Note No.	(Rs. in Hundred)	(Rs. in Hundred)
		Figures as on the end of 31st March, 2023	Figures as on the end of 31st March, 2022
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	16,000.00	16,000.00
(b) Reserves and Surplus	3	21,286.00	(15,961.00)
(c) Money received against share warrants			
(2) Share Application money pending allotment	4	-	-
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	5	1,563.00	4,192.00
(b) Deferred Tax Liabilities (Net)	6	-	-
(c) Other Long Term Liabilities	7	-	-
(d) Long Term Provisions	8	-	-
(4) Current Liabilities			
(a) Short-Term Borrowings	9	91,514.00	19,379.00
(b) Trade Payables	10	29,964.00	7,961.00
(b.1) Micro enterprises and small enterprises			
(b.2) Others			
(c) Other Current Liabilities	11	71,700.00	43,336.00
(d) Short-Term Provisions	12	5,618.00	796.00
Total Equity & Liabilities		237,645.00	75,703.00
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant & Equipments And Intangible Assets	13		
(i) Tangible Assets		12,746.00	13,781.00
(ii) Intangible Assets			
(iii) Capital Work in Progress			
(iv) Intangible Assets Under Development			
(b) Non-current investments	14	-	-
(c) Deferred tax assets (Net)	15	17,449.00	10,595.00
(d) Long term loans and advances	16	1,900.00	-
(e) Other non-current assets	17	-	-
(2) Current Assets			
(a) Current investments	18	-	-
(b) Inventories	19	-	-
(c) Trade receivables	20	132,150.00	21,435.00
(d) Cash and cash equivalents	21	68,298.00	29,021.00
(e) Short-term loans and advances	22	-	-
(f) Other current assets	23	5,102.00	871.00
Total Assets		237,645.00	75,703.00

Accompanying Significant Accounting Policies and Notes to Accounts form an integral part of financial statements.

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

For M/s M B & Associates LLP

Chartered Accountants

Fr.No. 028024N



MOHIT GOYAL

M. No. : 520619

Partner

UDIN: 23520619BHBFJJ2375

Place: Delhi

Date:05/09/2023

HELLOJI HOLIDAYS PRIVATE LIMITED

For Helloji Holidays Pvt. Ltd. Director
For Helloji Holidays Pvt. Ltd. Director

HITESH KUMAR SINGLA

Director

03287159

NIKHIL SINGLA

Director

05346302

Helloji Holidays Private Limited

R/o: WA-89, 3rd Floor, Shakarpur, East Delhi, Delhi-110092 IN

CIN:U63040CH2012PTC033511

STATEMENT OF PROFIT & LOSS FOR THE PERIOD FROM 01.04.2022 to 31.03.2023

(Rs. in Hundred)

(Rs. in Hundred)

Sr. No.	Particulars	Note No.	Figures as on the end of 31st March, 2023	Figures as on the end of 31st March, 2022
I	Revenue from operations	24	1,712,191.00	572,627.00
II	Other Income	25	5,730.00	6,347.00
III	III. Total Income (I + II)		1,717,921.00	578,974.00
IV	Expenses:			
	Cost of materials consumed	26	1,562,469.00	504,596.00
	Purchase of Stock-in-Trade	27	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	28	-	-
	Employee Benefit Expense	29	83,368.00	45,267.00
	Financial Costs	30	1,142.00	919.00
	Depreciation and Amortization Expense	31	6,556.00	6,375.00
	Other Administrative Expenses	32	28,377.00	16,323.00
	Total Expenses (IV)		1,681,912	573,480
V	Profit before exceptional and extraordinary items and tax	(III - IV)	36,009	5,494
VI	Exceptional Items/ Prior Period Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		36,009.00	5,494.00
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		36,009.00	5,494.00
X	Tax expense:			
	(1) Current tax		2,088.00	-
	(2) Deferred tax		(6,855.00)	393.00
	(3) Mat Tax		3,530.00	796.00
XI	Profit(Loss) from the period from continuing operations	(IX-X)	37,246.00	4,305.00
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		37,246.00	4,305.00
XVI	Earning per equity share:			
	(1) Basic		372.46	2.69
	(2) Diluted		372.46	2.69

Accompanying Significant Accounting Policies and Notes to Accounts form an integral part of financial statements.

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This is the Profit & Loss Statement referred to in our Report of even date.

For M/s M B & Associates LLP

Chartered Accountants

Fr.No. 028024N



MOHIT GOYAL

PARTNER

M. No. : 520619

UDIN:23520619BHFJJ2375

Place- Delhi

Date:05/09/2023

HELLOJI HOLIDAYS PRIVATE LIMITED

For Helloji Holidays Pvt. Ltd.

Director

For Helloji Holidays Pvt. Ltd.

Director

HITESH KUMAR SINGLA

Director

03287159

NIKHIL SINGLA

Director

05346302

Helloji Holidays Private Limited

Notes: Forming Integral Part of the Balance Sheet as on the end of 31st March, 2023

Note : 2 Share Capital

Sr. No	Particulars	(Rs. in Hundred)	(Rs. in Hundred)
		Financial Year 2022-23	Financial Year 2021-22
A	AUTHORIZED CAPITAL 300000 Equity Shares of Rs. 10/- each	30,000.00	30,000.00
		30,000.00	30,000.00
B	ISSUED, SUBSCRIBED & FULL PAID UP SHARE CAPITAL 160000 Equity Share of Rs. 10/- each	16,000.00	16,000.00
	ii) Subscribed but not fully paid	-	-
		-	-
	Total in Rs.	16,000.00	16,000.00

Note : 2C Par Value Per Share

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Equity Share	10.00	10.00

Note : 2D Reconciliation of Equity share outstanding at the beginning and at end of FY 2022-23

Sr. No	Particulars	(Rs. in Hundred)	(Rs. in Hundred)
		Financial Year 2022-23	Financial Year 2021-22
1	No. of Share out standing at the beginning (A)	16.00	1,600.00
2	ADD: No. of Share issued during year (B)	-	-
3	Less: No. of Share bought back during the year (C)	-	-
4	Number of shares at the end	16.00	1,600.00
	Total (D)	16.00	1,600.00

Note : 2E The Right and restriction attaching to each class of share

There is no additional rights or restrictions attaching to any class of shares including restriction on the distribution of dividend and repayment of capital. Hence all class of share are pari passu to each other.

Note : 2F Share holding by its holding or its ultimate holding company

The company is not a subsidiary of any company thus the shares of the company are not held by any holding company either wholly or through its subsidiaries or associates.

Note : 2G List of share holders holding more than 5% of shares

Shares held by promoters at the end of the year 31st March 2023

Sr. No	Name of Shareholders	No. of Shares	% of total shares
1	HITESH KUMAR SINGLA	155,000.00	97%
2	ANIL KUMAR SHARMA	5,000.00	3%
	Total	160,000.00	1.00

Shares held by promoters at the end of the year 31st March 2022

Sr. No	Name of Shareholders	No. of Shares	% of total shares
1	HITESH KUMAR SINGLA	155,000.00	97%
2	ANIL KUMAR SHARMA	5,000.00	3%
	Total	160,000.00	1.00

Note : 2H Share Reserved for issue under option and contract for sale of share

There are no shares reserved for issue under options and contracts/ commitments for the sale of share/ disinvestment.

Helloji Holidays Private Limited

Notes: Forming Integral Part of the Balance Sheet as on the end of 31st March, 2023

Note : 2I Allotment of share without payment received in cash and share bought back

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
a)	Aggregate no. of Equity shares allotted as fully paid up pursuant to contract(s) without payment received in cash	-	-
b)	Aggregate no. of Equity shares allotted as fully paid up by way of bonus share	-	-
c)	Aggregate no. of equity shares bought back	-	-
	Total in Rs.	-	-

Note : 2J Terms of any securities convertible into equity/preference share issued

There are no securities which are convertible into equity and preference share.

Note : 2K Calls unpaid by directors and officers

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
a)	By Directors	-	-
b)	By Officers	-	-
	Total in Rs.	-	-

Note : 2K Forfeited shares

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
a)	Equity Shares	-	-
b)	Preference shares	-	-
	Total in Rs.	-	-

Note : 3 Reserve & Surplus

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
	Surplus		
1	Capital Reserve	-	-
2	Capital Redemption Reserve	-	-
3	Securities Premium	-	-
4	Debt Redemption Reserve	-	-
5	Revaluation Reserve	-	-
6	Shares Option Outstanding Account	-	-
7	Other Reserve	-	-
8	Surplus (Statement of Profit & Loss)	21,286.00	(15,961.00)
	Balance brought forward from previous year	-	15,961.00
	Add: Profit/(Loss) for the period	37,247.00	4,304.00
	Less:(P&L Appropriation)	-	-
	Total in Rs.	21,286.00	(15,961.00)

Note : 4 Share Application money received pending for allotments

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
a	Equity Share Shares proposed to be allotted at Premium of Rs. with in	-	-
b	Preference Share	-	-
	Total in Rs.	-	-

Helloji Holidays Private Limited

Notes: Forming Integral Part of the Balance Sheet as on the end of 31st March, 2023

Note : 5 Long Term Borrowings

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Bonds / Debentures	-	-
2	Term Loan		
	- From Bank	1,563.00	4,192.00
	Name of Bank (Secured/unsecured)	-	-
	Secured By	-	-
	Guaranteed By.....	-	-
	Term of Repayment.....	-	-
	Period of default (if any).....	-	-
	- From Other Parties (Unsecured)	-	-
3	Deferred Payment Liabilities	-	-
4	Deposit	-	-
5	Loans & Advances From Related Parties (Unsecured)	-	-
6	Secured loan	-	-
7	Loans From Directors (Unsecured)	-	-
8	Other Loans & Advances (Unsecured)	-	-
	Total in Rs.	1,563.00	4,192.00

Note : 6 Deferred Tax Liabilities Net

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	On Fixed Assets	-	-
	Total in Rs.	-	-

Note : 7 Other Long Term Liabilities

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Others	-	-
	Total in Rs.	-	-

Note : 8 Long Term Provisions

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Provision For Employee Benefits	-	-
2	Others	-	-
	Total in Rs.	-	-

Note : 9 Short Term Borrowings

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Loan Repayable on Demand		
	- From Bank	3,200.00	3,680.00
	Secured By	-	-
	Guaranteed By.....	-	-
	Term of Repayment.....	-	-
	Period of default (if any).....	-	-
	- From Other Parties	-	-
2	Loans & Advances From Related Parties	31,315.00	7,700.00
3	Deposits	-	-
4	Others	57,000.00	8,000.00
	Total in Rs.	91,515.00	19,380.00

Helloji Holidays Private Limited

Notes: Forming Integral Part of the Balance Sheet as on the end of 31st March, 2023

Note : 10 Trade Payables

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Total outstanding dues of MSME	-	-
2	Total outstanding dues of creditors other than MSME	29,964.00	7,961.00
	Total in Rs.	29,964.00	7,961.00

Note : 10A

Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2023, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

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

Sr. No	Particulars	< 1 year	1-2 years	2-3 years	> 3 years
(i) MSME		-	-	-	-
(ii) Others		29,964.00	-	-	-
(iii) Disputed dues- MSME		-	-	-	-
(iv) Disputed dues - Others		-	-	-	-
	Total in Rs.	29,964.00	-	-	-

Trade Payables ageing schedule: As at 31st March, 2022

Sr. No	Particulars	< 1 year	1-2 years	2-3 years	> 3 years
(i) MSME		-	-	-	-
(ii) Others		-	-	-	-
(iii) Disputed dues- MSME		-	-	-	-
(iv) Disputed dues - Others		-	-	-	-
	Total in Rs.	-	-	-	-

Note : 11 Other Current Liabilities

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Current Maturities of Long-Term Debt	-	-
2	Current Maturities of Finance lease obligation	-	-
3	Interest accrued but not due on borrowings	-	-
4	Interest accrued and due on borrowings	-	-
5	Income Received in Advance	-	-
6	Unpaid dividends	-	-
7	Salary Payable & Staff Welfare Payable	24,977.00	1,004.00
8	TDS & TCS Payable	1,766.00	1,066.00
9	Director Remuneration Payable	23,813.00	33,990.00
10	Audit Fee Payable	500.00	250.00
11	Other Payables	8,482.00	427.00
12	Duties & Taxes Payable	7,841.00	2,278.00
13	Rent Payables	4,320.00	4,320.00
	Total in Rs.	71,699.00	43,335.00

Note : 12 Short Term Provisions

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Provision For Employees Benefit	-	-
2	Others	-	-
a	Provision for Taxation	2,088.00	-
b	Mat Tax	3,530.00	796.00
	Total in Rs.	5,618.00	796.00

Helloji Holidays Private Limited

Notes: Forming Integral Part of the Balance Sheet as on the end of 31st March, 2023

Note : 14 Non Current Investment

		(Rs. in Hundred)	(Rs. in Hundred)
Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
A	Trade Investments		
B	Other Investments		
1	Investment in Property	-	-
2	Investment in Equity Instrument	-	-
3	Investment in Preference shares	-	-
4	Investment in Government or Trust Securities	-	-
5	Investment in Debentures & Bonds	-	-
6	Investment in Mutual Fund	-	-
7	Investment in Partnership Firm	-	-
8	Other	-	-
Total in Rs.		-	-

Note : 15 Deferred Tax Assets (Net)

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	On Fixed Assets	-	-
2	DTA(net)	17,449.00	10,595.00
Total in Rs.		17,449.00	10,595.00

Note : 16 Long Term Loans and Advances

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
I)	Capital Assets		
a)	Secured, Considered Good :	-	-
b)	Unsecured, Considered Good :	-	-
c)	Doubtful	-	-
II)	Security Deposit		
a)	Secured, Considered Good :	-	-
b)	Unsecured, Considered Good :	-	-
c)	Doubtful	-	-
III)	Loans & Advances to related parties	-	-
IV)	Other Loans & Advances	1,900.00	-
Total in Rs.		1,900.00	-

Note : 17 Other Non Current Assets

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Long Term Trade Receivables		
a)	Secured, Considered Good :	-	-
b)	Unsecured, Considered Good :	-	-
c)	Doubtful	-	-
2	Others	-	-
Total in Rs.		-	-

Helloji Holidays Private Limited

Notes: Forming Integral Part of the Balance Sheet as on the end of 31st March, 2023

Note : 18 Current Investment

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Investment in Equity	-	-
2	Investment in Preference Shares	-	-
3	Investment in Govt Securities	-	-
4	Investment in debentures & Bonds	-	-
5	Investment in Mutual Fund	-	-
6	Investment in Partnership Firm	-	-
7	Other Investments	-	-
Total in Rs.		-	-

Note : 19 Inventories (Exclusive of Excise Duty)

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Raw Material	-	-
2	Work-in-Progress	-	-
3	Finished Goods	-	-
4	Stock-in-Trade	-	-
5	Stores & Spares	-	-
6	Loose Tools	-	-
7	Others	-	-
Total in Rs.		-	-

Note : 20 Trade Receivables

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	<u>Outstanding for more than six months</u>		
	a) Secured, Considered Good :	4,187.00	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
2	<u>Others</u>		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	Other debt	127,963.00	21,436.00
Total in Rs.		132,150.00	21,436.00

3 Trade Receivables ageing schedule as at 31st March, 2023

Sr. No	Particulars	< 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	> 3 Years
	(i) Undisputed Trade receivables -considered good	4,187.00	-	-	-	-
	(j) Undisputed Trade receivables -considered doubtful	-	-	-	-	-
	(ii) Disputed trade receivables - considered good	-	-	-	-	-
	(iv) Disputed trade receivables - considered doubtful	-	-	-	-	-
Total in Rs.		4,187.00	-	-	-	-

Trade Receivables ageing schedule as at 31st March, 2022

Sr. No	Particulars	< 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	> 3 Years
	(i) Undisputed Trade receivables -considered good	-	-	-	-	-
	(j) Undisputed Trade receivables -considered doubtful	-	-	-	-	-
	(ii) Disputed trade receivables - considered good	-	-	-	-	-
	(iv) Disputed trade receivables - considered doubtful	-	-	-	-	-
Total in Rs.		-	-	-	-	-

Helloji Holidays Private Limited

Notes: Forming Integral Part of the Balance Sheet as on the end of 31st March, 2023

Note : 21 Cash & Cash Equivalent

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Cash-in-Hand Cash-in-Hand	44,551.00	17,433.00
	Sub Total (A)	44,551.00	17,433.00
2	Bank Balance Bank balance in current account	(B) 23,748.00	11,587.00
		23,748.00	11,587.00
3	Cheques on Hand (C)	-	-
4	Other (D)	-	-
	Total [A + B + C+ D]	68,299.00	29,020.00

Note : 22 Short Terms Loans and Advances

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Loans & Advances to related parties	-	-
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
2	Others	-	-
	Advance Recoverable in cash or in kind or for value to be considered good	-	-
	Advance to branch	-	-
	Balance With Revenue Authorities (Indirect Taxes)	-	-
	Others	-	-
	Advance from other persons	-	-
	Prepaid Expenses	-	-
	Total in Rs.	-	-

Note : 23 Other Current Assets

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	TDS Receivable	5,102.00	871.00
2	Prepaid insurance	-	-
3	Other Current Assets	-	-
	Total in Rs.	5,102.00	871.00

Helloji Holidays Private Limited

Notes: Forming Part of the Profit & Loss Accounts for the Financial Year Ended on 31st March, 2023

Note : 24 Revenue from Operations

Sr. No	Particulars	(Rs. in Hundred)	(Rs. in Hundred)
		Financial Year 2022-23	Financial Year 2021-22
1	Sales of Products		
2	Sale of Services	1,712,191.00	572,627.00
3	service income	-	-
	Less: Excise Duty		
	Total in Rs.	1,712,191.00	572,627.00

Note : 25 Other Income

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Commission & Other Income	5,730.00	6,248.00
2	Interest on Refund	-	98.00
	Total in Rs.	5,730.00	6,346.00

Note : 26 & 27 Cost of Material Consumed And Purchase of Stock In Trade

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
a)	PURCHASES OF RAW MATERIALS AND STORES		
1	Purchase of Stock in Trade (Exclusive of Excise Duty)	-	-
2	Direct Services	1,560,907.00	504,596.00
	Sub-total (a)	1,560,907.00	504,596.00
b)	DIRECT/PRODUCTIONS EXPENSES		
	Service fee Paid	1,562.00	-
	Loading and unloading exp	-	-
	Sub-total (b)	1,562.00	-
	Total in Rs.	1,562,469.00	504,596.00

Note : 28 Change in Inventories

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Opening Stock(Exclusive of Excise Duty)	-	-
2	Closing Stock(Exclusive of Excise Duty)	-	-
	Total in Rs.	-	-

Note : 29 Employment Benefit Expenses

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	SALARY TO EMPLOYEES	48,368.00	10,267.00
2	Direct remuneration	35,000.00	35,000.00
	Total in Rs.	83,368.00	45,267.00

Helloji Holidays Private Limited

Notes: Forming Part of the Profit & Loss Accounts for the Financial Year Ended on 31st March, 2023

Note : 30 Financial Cost

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Interest on car loan	571.00	708.00
2	Bank Charges	571.00	210.00
	Total in Rs.	1,142.00	918.00

Note : 31 Depreciation & Amortized Cost

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Depreciation	6,556.00	6,375.00
	Total in Rs.	6,556.00	6,375.00

Note : 32 Other Administrative Expenses

Sr. No	Particulars	Financial Year 2022-23	Financial Year 2021-22
1	Electricity expenses & Water Exp.	1,481.00	116.00
2	Rent	5,410.00	6,320.00
3	Office expense	1,295.00	450.00
4	Telephone & Internet expenses	40.00	841.00
5	Travelling Expenses	1,384.00	957.00
6	Conveyance Expenses	-	11.00
7	Business promotion	2,005.00	3,542.00
8	Miscellaneous expenses	2,022.00	1,249.00
9	RDC Fees and Legal Fees	-	55.00
10	Interest On TDS/TCS	172.00	31.00
11	Interest on GST & Late Fees	-	45.00
12	Printing & StationeryExp.	28.00	51.00
13	Fuel Charges	1,911.00	1,605.00
14	Discount Expenses	12,155.00	800.00
15	Rates & Taxes	224.00	-
16	Audit Fee	250.00	250.00
	Total in Rs.	28,377.00	16,323.00

Helloji Holidays Private Limited

R/c: WA-89, 3rd Floor, Shakarpur, East Delhi, Delhi-110092 IN

Note : 12 Property, Plant and Equipments FY 2022-23

Sr. No	Particulars	Rate	Gross Block				Depreciation				Net Block	
			Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Provided for the year	Adjusted during the year	Value at the end	WDV as on 31.03.2023	WDV as on 31.03.2022
1	Air Conditioner	25.89%	157,509.12	74,708.69	-	232,217.81	97,055.01	28,484.26	-	125,539.27	106,678.54	60,454.11
2	CAR	25.89%	25,500.00	-	-	25,500.00	21,585.36	1,013.37	-	22,598.71	2,901.27	3,954.64
3	Tata ACE	25.89%	2,137,000.00	-	-	2,137,000.00	1,442,327.70	379,626.73	-	1,622,154.43	514,845.57	698,672.30
4	Bio Matrix	45.07%	4,800.00	-	-	4,800.00	4,668.00	59.50	-	4,727.50	72.50	132.00
5	Smart Phone	45.07%	482,156.64	183,987.28	-	666,143.92	366,523.89	128,076.81	-	494,600.70	171,543.32	115,632.75
6	Mobile Phone	45.07%	112,507.20	72,372.88	-	404,880.08	270,318.94	28,023.62	-	299,242.56	105,637.52	62,188.26
7	LED	45.07%	84,203.35	-	-	84,203.35	50,744.98	6,065.03	-	56,811.01	7,392.34	13,458.37
8	EPABX	45.07%	152,262.00	-	-	152,262.00	125,137.07	12,225.78	-	137,362.85	14,899.15	27,124.93
9	Vacuum Cleaner	45.06%	4,236.00	-	-	4,236.00	3,100.52	471.11	-	3,662.63	574.37	1,045.48
10	Office Equipment	45.07%	84,571.14	-	-	84,571.14	68,964.66	7,033.97	-	75,998.63	8,572.51	15,606.48
11	Laptop & Computer	63.16%	953,480.30	107,258.32	-	1,150,738.62	679,286.19	229,712.34	-	908,998.53	241,780.09	274,194.11
12	Furniture	25.89%	286,992.51	6,440.70	-	293,433.21	177,358.27	29,362.30	-	206,720.57	88,712.64	109,634.24
13	Printer	25.89%	-	17,245.76	-	17,245.76	-	4,305.29	-	4,305.29	12,940.47	-
Grand Total			4,985,218.00	352,954.00	-	5,237,272.00	3,967,161.00	655,561.00	-	5,962,722.00	1,274,350.00	1,378,058.00

Hoteji Holidays Private Limited
R/o: WA-89, 3rd Floor, Shakarpur, East Delhi, Delhi-110082 IN
Depreciation Chart for the Year Ending 'FY 2022-2023'
Business Name :BUS-1

S. No.	Description/Block of asset	Opening WDV	Amt As 115GAA	Amt. Adj WDV	Rate	---A D D I T I O N S---		---D E D U C T I O N S---		Capital Gain	Total	Depreciation	Adj Depreciation	Additional Depreciation on Opening	Total Depreciat ion	Closing WDV Depreciation	Block NB(Y/N)
						180 Days OR more	Less Than 180 Days	180 Days OR more	Less Than 180 Days								
1	Plant and Machinery	1874289.83			15.00%	245670.54	58644.07				2222604.44	325560.00				1899912.44	N
2	Computer	366393.19			40.00%	78728.82	118569.50				362691.51	201363.00				361328.51	N
3	Furniture	188943.21			10.00%	6440.70	0.00				195383.91	19836.00				175547.91	N
	TOTAL	2429626.23	0.00	0.00		354840.06	217213.57	0.00	0.00	0.00	2581676.86	545065.00	0.00	0.00	0.00	2434886.86	

HELLOJI HOLIDAYS PRIVATE LIMITED

R/o # 35, SECTOR 28-A CHANDIGARH CH 160026 IN
Corporate Office- WA-89 THIRD FLOOR SHAKARPUR DELHI 110092
DL IN
CIN- U63040CH2012PTC033511
E-mail- jaxsingla@gmail.com

Date: 05/09/2023

Dear Members/Directors/Auditors',

YOU ARE CORDIALLY INVITED TO ATTEND THE ANNUAL GENERAL MEETING (THE 'AGM') OF THE MEMBERS HELLOJI HOLIDAYS PRIVATE LIMITED (THE 'COMPANY') TO BE HELD ON FRIDAY 30th SEPTEMBER, 2023 AT 12:00 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



**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 05/09/2023 at Delhi

Enclosures:

1. Notice of the AGM

HELLOJI HOLIDAYS PRIVATE LIMITED

R/o # 35, SECTOR 28-A CHANDIGARH CH 160026 IN
Corporate Office- WA-89 THIRD FLOOR SHAKARPUR DELHI 110092
DL IN
CIN- U63040CH2012PTC033511
E-mail- jaxsingla@gmail.com

NOTICE TO THE MEMBERS

NOTICE IS HEREBY GIVEN THAT THE ANNUAL GENERAL MEETING (THE 'AGM') OF THE MEMBERS HELLOJI HOLIDAYS PRIVATE LIMITED (THE 'COMPANY') TO BE HELD ON 30TH SEPTEMBER, 2023 AT 12:00 P.M. AT THE REGISTERED OFFICE OF THE COMPANY AT 35, SECTOR-28A, CHANDIGARH-160026, INDIA, 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 31st March 2023 and the Balance Sheet as on that date and the Auditor's Report thereon.

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 05/09/2023 at Delhi

HELLOJI HOLIDAYS PRIVATE LIMITED

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

Corporate Office- WA-89 THIRD FLOOR SHAKARPUR DELHI 110092

DL IN

CIN- U63040CH2012PTC033511

E-mail- jaxsingla@gmail.com

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 the AGM, Annual Report, Proxy Form and Attendance Slip are being sent to Members.

HELLOJI HOLIDAYS PRIVATE LIMITED

R/o # 35, SECTOR 28-A CHANDIGARH CH 160026 IN
Corporate Office- WA-89 THIRD FLOOR SHAKARPUR DELHI 110092
DL IN
CIN- U63040CH2012PTC033511
E-mail- jaxsingla@gmail.com

DIRECTORS' REPORT **(2022-2023)**

To,
The Members,
HELLOJI HOLIDAYS PRIVATE LIMITED
At- 35, SECTOR 28-A CHANDIGARH CH 160026 IN

Your Directors have pleasure in presenting the Annual Report together with Audited Accounts of the Company for the year ended 31st March, 2023.

➤ **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 ended 31 st March, 2023	Financial Year ended 31 st March, 2022
	(Rs. In hundred)	(Rs. In hundred)
Net Sales/Income from Business Operations	1712191.00	572627.18
Other Income	5760.00	6347.00
Total Income	1717921.00	578974.97
Less: Expenses	1681912.93	573480.78
Profit / (Loss) before tax and Extraordinary / exceptional items	36009.00	5494.00
Less: Extraordinary / exceptional items	-	-
Profit/(Loss) before tax	36009.00	5494.00
Less: Current Income Tax	2088.00	0.00
Less: Previous year adjustment of Income Tax	-	-
Less: Deferred Tax	(6855.00)	393.00
Less: Mat Credit Entitlement	79,551.00	-
Net Profit/(Loss) after Tax	37246.07	4305.00
Earnings per share (Basic)	372.46	2.69
Earnings per Share(Diluted)	372.46	2.69

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➤ 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.

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

The Company had met **11** 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 31st March, 2023 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 31/03/2023, 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 31st March, 2023 and of the Profit & Loss of the company for the year ended 31st March, 2023;

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 31st March, 2023 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.

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➤ **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.

➤ **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 were 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 **17,17,92,100.00/-** The Net Profit after tax during the year has been Rs. **37,24,607.00**

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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**

The Authorized Share Capital of the company is Rs. 30,00,000/- divided in to 3,00,000 equity shares of Rs.10 each.

The Paid-up Capital of the company Rs. 16,00,000/- divided in to 1,60,000 equity shares of Rs.10 each.

There was no fresh issue or buyback of any shares during the period under review.

➤ **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

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absorption are Nil during the year under review. There were no foreign exchange earnings or outgo during the year under review.

(A) CONSERVATION OF ENERGY	
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) TECHNOLOGY ABSORPTION	
The efforts made towards technology absorption	NA
The benefits derived like product improvement, cost reduction, product development or import substitution	NA
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
(C) DETAILS OF FOREIGN CURRENCY TRANSACTIONS ARE AS FOLLOWS	
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).

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➤ **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.

➤ **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

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dedicated efforts and devotion put in by them in tough such time of the Company and look forward for a bright future

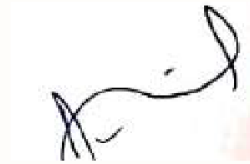
By Order of the Board of Directors
HELLOJI HOLIDAYS PRIVATE LIMITED



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: 05/09/2023

Place: Delhi