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, 2024, the Statement of Profit and Loss and Cash flow for the year 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, 2024, its profit (or Loss) and cash flow statement 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 and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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, 2020 ("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", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

(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; except for the matters stated in the paragraph 2 (vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(c) The balance sheet, the statement of profit and loss dealt with by this reports 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, 2024 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) The modifications relating to the maintenance of accounts and other matters connected there with are as stated in the paragraph II (a) (b) above on reporting under Section 143(3)(b) of the Act and paragraph 2 (vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

(g) In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company.

(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

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

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

d. (i) management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or behalf of the company (“ultimate beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries

(ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity including foreign entities (“Funding Parties”) with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other person or entity identified in any manner whatsoever by or behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the ultimate beneficiaries

(iii) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (a) and (b) contain any material misstatement

e. The Company has neither declared nor paid any dividend during the year.

f. Based on our examination, the company has used an accounting software for maintaining of its books of account which does not have the feature of recording audit trail (edit log) facility in terms of the Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014.

For MB and Associates LLP
Chartered Accountants
(FRN No. 028024N)

CA MOHIT GOYAL
Partner
M.No. 520619
UDIN: 24520619BKFCTH3290
Place: Delhi
Date: 20/06/2024

HELLOJI HOLIDAYS PRIVATE LIMITED
(CIN: U63040DL2012PTC033511)
BALANCE SHEET AS AT MARCH 31, 2024

(Rs. in Hundreds)

	Particulars	Note No.	As at 31/03/2024	As at 31/03/2023
I	**EQUITY AND LIABILITIES**			
	Shareholders' Fund			
	(a) Share Capital	2	16,000.00	16,000.00
	(b) Reserves & Surplus	3	1,99,849.36	21,206.00
	Non-current Liabilities			
	(a) Long Term Borrowings	4	-	1,562.76
	(b) Long Term Provisions	5	4,578.64	-
	Current Liabilities			
	(a) Short Term Borrowings	6	56,624.96	91,514.04
	(b) Trade Payables	7		
	(i) Total outstanding dues of micro enterprises and small enterprises		-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		95,336.56	29,964.48
	(c) Other Current Liabilities	8	64,182.38	71,699.67
	(d) Short-Term Provisions	9	59,319.48	5,617.50
			4,95,891.38	2,37,644.45
II	**ASSETS**			
	Non-current Assets			
	(a) Property, Plant and Equipment and Intangible Assets	10		
	(i) Property, Plant and Equipment		7,813.07	12,745.50
	(b) Deffered Tax Assets (net)	11	3,798.65	17,449.19
	(c) Long Term Loans & Advances	12	-	1,900.00
	Current Assets			
	(a) Trade Receivables	13	3,71,319.88	1,12,149.96
	(b) Cash & Bank Balances	14	74,479.00	88,298.18
	(c) Other Current Assets	15	38,480.79	5,101.62
			4,95,891.38	2,37,644.45
	Significant Accounting Policies	1		
	Notes forming part of Financial Statements	2-35		

As per our report of even date attached

For M/s M B & Associates LLP
Chartered Accountants
Fr.No. [illegible]

MOHIT GOYAL
M. No. : 520619
Partner
UDIN : 24520619BKFCTH3290
Place: Delhi
Date: 20/06/2024

For and on behalf of the Board of Directors

Hitesh Kumar Singla
Director
DIN-03287159

Nikhil Singla
Director
DIN-05346302

HELLOJI HOLIDAYS PRIVATE LIMITED
(CIN: U63040CH2012PTC033511)
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2024

(Rs. in Hundreds)

	Particulars	Note No.	For the year ended March 31, 2024	For the year ended March 31, 2023
I	Revenue from Operations	16	25,92,129.11	17,12,191.04
II	Other Income	17	5,113.35	5,729.68
III	**Total Income (I+II)**		25,97,242.46	17,17,920.72
IV	**Expenses**			
	Service Cost	18	22,20,770.36	15,62,468.78
	Depreciation and amortization expense	10	6,649.89	6,555.61
	Employee Benefits Expense	19	86,614.51	83,368.04
	Finance Costs	20	1,784.44	1,141.81
	Other Expenses	21	29,831.52	28,376.86
	Total Expenses		23,45,650.71	16,81,911.10
V	**Profit before Extraordinary items and Tax (III-IV)**		2,51,591.75	36,009.62
VI	**Extraordinary items**		-	-
VII	**Profit before Tax (V-VI)**		2,51,591.75	36,009.62
	Less: Tax Expense			
	Current Tax		59,377.85	5,617.50
	Deferred Tax		13,650.54	(6,854.53)
VIII	**Profit for the year (after tax)**		1,78,563.36	37,246.65
IX	**Earnings per share (Face value of Rs.10/- each)**	22		
	Basic (in Rs.)		111.60	23.28
	Diluted (in Rs.)		111.60	23.28
	Significant Accounting Policies	1		
	Notes forming part of Financial Statements	2-35		

For M/s M B & Associates LLP
Chartered Accountants
Fr. No. 023024N

MOHIT GOYAL
M. No. : 520619
Partner
UDIN: 24520619BKFCTH3290
Place: Delhi
Date: 20/06/2024

For and on Behalf of the Board of Directors

Hitesh Kumar Singla
Director
DIN-03287159

Nikhil Singla
Director
DIN-05346302

HELLOJI HOLIDAYS PRIVATE LIMITED
(CIN: U63040CH2012PTC033513)
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

(Rs. in Hundreds)

	Particulars	For the Year ended March 31, 2024	For the year ended March 31, 2023
A	**Cash flows from Operating activities**		
	Profit before tax	2,51,591.75	36,009.62
	Adjustments for:		
	Depreciation and amortisation	6,649.89	6,555.61
	Interest Expenses	1,348.77	571.29
	Operating profit before working capital changes	**2,59,590.41**	43,136.52
	Movement in working capital		
	(Decrease)/ increase in trade payables	45,372.00	22,803.27
	(Decrease)/ increase in other current liabilities	(2,935.00)	28,364.16
	(Increase)/ Decrease Trade Receivables	(2,39,169.92)	(1,10,714)
	Decrease/(Increase) in Other current assets	(32,379.17)	(4,230.75)
	Cash generated from operations	**49,478.40**	**(21,440.93)**
	Direct taxes paid (net of refund)	(5,679.52)	(794.75)
	Net cash from operating activities	**43,798.88**	**(22,235.68)**
B	**Cash flows from investing activities**		
	Purchase of Property, Plant and Equipment	(1,717.45)	(5,520.54)
	Loans Given	-	(1,900.00)
	Loans Received Back	1,900.00	-
	Proceed from Fixed Deposit Receipt	(1,114.00)	-
	Net cash used for investing activities	**(931.45)**	**(7,420.54)**
C	**Cash flows from Financing activities**		
	Proceeds from Share Capital	-	-
	Proceeds from / Repayment of Secured / Unsecured Borrowings-Long Term	(1,562.76)	(2,628.88)
	Proceeds from / Repayment of Secured / Unsecured Borrowings-Short Term	(34,889.08)	72,134.57
	Repayment of Loan		
	Interest Paid	(1,348.77)	(571.29)
	Net cash from (used for) financing activities	**(37,800.61)**	**68,934.40**
	Net increase in cash and cash equivalents **(A+B+C)**	**5,066.82**	39,278.18
	Cash and cash equivalents at the beginning of the year	68,298.18	29,020.00
	Cash and cash equivalents at the end of the year (refer note no. 13)	**73,365.00**	68,298.18

Notes:-

1) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard - 3 of Cash Flow Statement.
2) Figures in brackets indicate cash outflow.
3) Cash & Cash Equivalents include :

Particulars	As at 31/03/2024	As at 31/03/2023
Cash on Hand	56,667.15	44,550.81
Balances with Scheduled Banks		
- In Current Account	16,697.85	23,747.37
		-
Cash & Cash Equivalents	73,365.00	68,298.18

For M/s M B & Associates LLP
Chartered Accountants
Fr. No. 328028N

MOHIT GOYAL
M. No. : 520619
Partner
UDIN : 24520619BKFCTH3210
Place: Delhi
Date: 20/08/2024

For and on Behalf of the Board of Directors

Hitesh Kumar Singla
Director
DIN-03287159

Nikhil Singla
Director
DIN-05346302

HELLOJI HOLIDAYS PRIVATE LIMITED
(CIN: U63040CH2012PTC033511)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024
(Rs in Hundreds, Except no. of Shares)

2 Share Capital

Particulars	As at March 31, 2024	As at March 31, 2023
Authorised :		
29,50,000 (Previous year 3,00,000) Equity Shares of Rs 10/- each	2,95,000.00	30,000.00
	2,95,000.00	30,000.00
Issued Capital		
1,60,000 (Previous year 1,60,000) Equity Shares of Rs 10/- each	16,000.00	16,000.00
	16,000.00	16,000.00
Subscribed & Paid Up Capital		
1,60,000 (Previous year 1,60,000) Equity Shares of Rs 10/- each	16,000.00	16,000.00
	16,000.00	16,000.00

Terms/rights attached to equity shares:

The Company has only one class of equity shares having par value of ₹ 10 per share. Each holder of equity shares is entitled to one vote per share. The dividend whenever proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General meeting, except in case of interim dividends. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Authorised Share Capital

- Pursuant to a resolution of Board of Directors dated January 12, 2024 and the shareholders meeting dated February 1 2024, the authorised Share Capital of the Company has been increased from ₹ 300 Lakhs consisting of 3,00,000 Equity Shares of ₹ 10/- (Rupees Ten only) each to ₹ 2,950 Lakhs consisting of 29,50,000 Equity Shares of ₹ 10/- each (Rupees Ten only).

(a) Reconciliation of number of shares outstanding at the beginning and at the end of the year :

Particulars	Equity Shares As at March 31, 2024		Equity Shares As at March 31, 2023	
	Amount	No. of Shares	Amount	No. of Shares
No. of shares at the beginning of the year	16,000.00	1,60,000	16,000.00	1,60,000
Add: Issue of Shares	-	-	-	-
No. of shares at the end of the year	16,000.00	1,60,000	16,000.00	1,60,000

(b) Details of Shareholders holding more than 5% shares in the company

Name of Shareholders	Equity Shares As at March 31, 2024		Equity Shares As at March 31, 2023	
	% Holding	% Holding	% Holding	% Holding
Hitesh Kumar Singla	91,900	57.44%	1,55,000	96.88%
Nikhil Singla	22,800	14.25%		
Nitin Dutt	22,800	14.25%		
Anil Kumar Sharma	22,500	14.06%	5,000	3.13%
Total	1,60,000	100.00%	1,60,000	100.00%

(c) Shares held by promoters at the end of the year

Promoter Name	As at March 31, 2024		As at March 31, 2023	
	No of Shares	% of Total Shares	No of Shares	% of Total Shares
Hitesh Kumar Singla	91,900	57.44%	1,55,000	96.88%
Nikhil Singla	22,800	14.25%		
Nitin Dutt	22,800	14.25%		
Anil Kumar Sharma	22,500	14.06%	5,000	3.13%
Total	1,60,000	100.00%	1,60,000	100.00%

(d) There are no shares reserved for issue under options and contracts/ commitments for the sale of shares/ disinvestment

[illegible] PRIVATE LIMITED
(CIN- [illegible])
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(Rs. in Hundreds)

3 Reserves & Surplus

Particulars	As at March 31, 2024	As at March 31, 2023
Surplus in Statement of Profit & Loss :		
Opening Balance	21,286.83	(15,960.65)
Add - Profit/ (Loss) for the year	1,70,562.35	37,246.65
Total	1,91,849.26	21,286.83

4 Long Term Borrowings

Particulars	As at March 31, 2024	As at March 31, 2023
Secured		
Term Loan		
- From Banks	-	1,262.70
Total	-	1,262.70

4.1 Terms of Repayments
[Loan amount of Rs. 1,56,276/- has been paid during the year before maturity]

4.2 Detail of Securities
[As Securities Hypothecated of Car]

5 Long Term Provisions

Particulars	As at March 31, 2024	As at March 31, 2023
Gratuity Payable	4,570.64	-
Total	4,570.64	-

6 Short Term Borrowings

Particulars	As at March 31, 2024	As at March 31, 2023
Secured*		
Current Maturities of Long Term Borrowings	-	3,199.92
Unsecured		
Loans & Advances from Related Parties		
- From Directors	31,624.96	31,314.39
Other Loans & Advances	25,000.00	56,999.53
Total	56,624.96	91,514.04

6.1 Detail of Securities

7 Trade Payables

Particulars	As at March 31, 2024	As at March 31, 2023
Billed		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and [illegible]	95,336.56	29,964.48
Total	95,336.36	29,964.48

Trade Payables - Additional Information

Trade Payable ageing schedule as at March 31, 2024

Particulars	Unbilled Payables	Outstanding for following periods from due date				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-
(ii) Others	-	93,336.56	2,000	-	-	95,336.56
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-

HELLOJI HOLIDAYS PRIVATE LIMITED
(CIN: [illegible])
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(Rs. in Hundreds)

Trade Payable ageing schedule as at March 31, 2023

Particulars	Unbilled Payable	Outstanding for following periods from due date				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-
(ii) Others	-	25848	-	-	-	25848
(iii) Disputed dues - MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-

Other Current Liabilities

	Particulars	As at March 31, 2024	As at March 31, 2023
8	Statutory Dues Payable		
	- GST Payable	5,677.55	7,880.92
	- TDS/TCS Payable	1,426.38	1,766.42
	Audit Fee Payable	500.00	300.00
	Salary Payable	32,758.12	48,790.10
	Rent Payable	-	4,320.00
	Expenses Payable	13,626.38	8,602.16
	Advances from Customers	9,192.98	-
	Total	64,382.38	71,659.47

Short-Term Provisions

	Particulars	As at March 31, 2024	As at March 31, 2023
9	Gratuity Payable	3.65	-
	Provision for Tax	59,315.83	5,617.20
	Total	59,319.48	5,617.20

Deferred Tax Assets (Net)

	Particulars	As at March 31, 2024	As at March 31, 2023
11	A. Deferred Tax Assets		
	Related to Property, Plant and Equipment	3,798.65	17,449.19
	Total	3,798.65	17,449.19

Long Term Loans & Advances

	Particulars	As at March 31, 2024	As at March 31, 2023
12	Unsecured considered Good		
	Loan to Body Corporates	-	1,900.00
	Total	-	1,900.00

Trade Receivables

	Particulars	As at March 31, 2024	As at March 31, 2023
13	(Unsecured, considered good unless otherwise stated)		
	Trade Receivables - Billed		
	-Considered good	3,71,319.08	1,32,149.96
	-Considered doubtful	-	-
		3,71,319.08	1,32,149.96
	Less: Allowance for bad and doubtful debts	-	-
	Total	3,71,319.08	1,32,149.96

13.1 No trade or other receivables are due from directors or other officers of the Company either severally or
13.2 No trade receivables are due from firms or private companies respectively in which any director is a partner, a director or a member.

13.3 The movement in Provision for Doubtful Debts is as under:-

Particulars	As at March 31, 2024	As at March 31, 2023
Opening Balance	-	-
Additions	-	-
Write Off (net of recoveries) / (reversal)	-	-
Closing Balance	-	-

[illegible] PRIVATE LIMITED
CIN: [illegible]
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(Rs. in Hundreds)

11 Property, Plant and Equipment

Particulars	Gross Assets				Depreciation				Net Assets	
	As at April 01, 2023	Addition During the Year	Deletions/ Adjustments	As at March 31, 2024	Up to April 01, 2023	For the Year	Deletions/ Adjustments for the Year	Up to March 31, 2024	As at March 31, 2024	As at March 31, 2023
Office Equipments	16,569.66	215.81	-	16,835.45	12,290.94	3,018.77	-	15,577.21	2,219.25	4,212.14
Computers & Laptops	11,567.79	215.85	-	11,750.67	9,089.58	1,489.65	-	10,579.22	979.19	2,417.90
Motor Vehicles	21,370.60		-	21,370.60	16,222.82	2,329.26	-	18,541.31	2,827.69	5,147.98
Furniture & Fixtures	2,924.15	1,216.75		4,141.00	2,016.07	321.08		2,378.05	1,767.61	907.44
Total	52,272.72	1,717.41	-	54,398.17	39,627.22	6,649.09	-	46,277.30	7,811.07	12,745.51
Previous Year	46,652.18	5,520.54	-	52,272.73	33,073.61	6,553.61	-	39,627.21	12,645.51	13,780.59

[illegible] HOLIDAYS PRIVATE LIMITED
(CIN: [illegible])
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(Rs. in Hundreds)

13.4 Additional Information

Trade receivables ageing schedule as at March 31, 2024

Particulars	Unbilled Receivables	Outstanding for following periods from due date					Total
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables							
(i) Considered good	-	[illegible]	[illegible]	[illegible]	-	-	[illegible]
(ii) Considered doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables							
(i) Considered good	-	-	-	-	-	-	-
(ii) Considered doubtful	-	-	-	-	-	-	-
Total							[illegible]

Trade receivables ageing schedule as at March 31, 2023

Particulars	Unbilled Receivables	Outstanding for following periods from due date					Total
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables							
(i) Considered good	-	[illegible]	[illegible]	-	-	-	[illegible]
(ii) Considered doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables							
(i) Considered good	-	-	-	-	-	-	-
(ii) Considered doubtful	-	-	-	-	-	-	-
Total							
Less: Allowance for Bad and Doubtful Debts	-	-	-	-	-	-	-
	-	[illegible]	[illegible]	-	-	-	[illegible]

Cash and Bank Balances

	Particulars	As at March 31, 2024	As at March 31, 2023
	Cash & Cash Equivalents		
14	Cash in Hand	58,867.19	44,550.61
	Balance with Banks		
	- In Current Accounts	16,497.00	23,747.57
	Other Bank Balances		
	In Fixed Deposit (More than 3 months upto 12 months maturity)*	1,114.00	-
	Total	74,479.00	68,298.18

*Represents margin money against Bank Guarantees, pledged with bank. (Previous year - NIL)

Other Current Assets

	Particulars	As at March 31, 2024	As at March 31, 2023
	Advances Recoverable in cash or in Kind	15,662.79	-
15	Advance to Vendors	9,851.04	-
	TDS Receivable	13,766.96	5,101.62
	Total	[illegible]	5,101.62

There are no advances to directors or other officers of the Company or any of them either severally or jointly with

HELLOJI HOLIDAYS PRIVATE LIMITED
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NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(Rs. in Hundreds)

16 Revenue from Operations

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Service Income	25,92,129.11	17,12,191.04
Total	25,92,129.11	17,12,191.04

17 Other Income

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Commission Income	4,638.99	5,729.68
Discount Received	474.36	-
Other Misc. Income	-	-
Total	5,113.35	5,729.68

18 Service Cost

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Purchase of Direct Services	22,18,030.95	15,60,906.53
Service Fee	2,739.40	1,562.26
Total	22,20,770.36	15,62,468.78

19 Employee benefits expenses

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Salary Expenses	-	-
- *To Directors*	35,000.04	35,000.00
- *To Others*	51,507.30	48,368.04
Staff Welfare Expenses	107.17	
Total	86,614.51	83,368.04

20 Finance Costs

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Interest on Unsecured Loans	1,050.00	-
Interest on Car Loans	298.77	571.29
Bank Charges	435.67	570.52
Total	1,784.44	1,141.81

HELLOJI HOLIDAYS PRIVATE LIMITED
(CIN: U63040CH2012PTC033511)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(Rs. in Hundreds)

21 Other Expenses

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Payments to the Auditor		
Audit Fees	500.00	250.00
Tax Audit	-	-
Out of Pocket Expenses	-	-
Interest on TDS & GST	272.40	172.47
Rent	5,520.00	5,410.00
Business Promotion Expenses	1,108.96	2,004.65
Electricity Expenses	1,611.82	1,481.31
Cloud Storage Charges	847.53	-
Rates and Taxes	2,848.85	223.96
Travelling & Conveyance	4,512.72	1,383.62
Telephone & Mobile Expenses	2,442.13	39.51
Repair & Maintenance	465.70	-
ROC Filing Fee	3,110.01	-
Courier Expenses	5.00	-
Rebates & Discounts	1,509.89	12,155.00
Vehicle Running and Maintenance Expenses	1,971.68	1,910.75
Office Expenses	1,215.90	1,294.96
Misc. Expenses	1,888.92	2,050.63
Total	29,831.52	28,376.86

22 Earning per Share (EPS) - In accordance with the Accounting Standard (AS-20)

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Basic Earnings Per Share		
Profit /(Loss) After Tax	1,78,563.36	37,246.65
Profit Attributable to Ordinary Shareholders	1,78,563.36	37,246.65
Weighted Average Number of Ordinary Shares (used as denominator for calculating basic EPS)	1,60,000	1,60,000
Nominal Value of Ordinary Equity Share	Rs. 10/-	Rs. 10/-
Earnings Per Share - Basic (in Rs.)	**111.60**	**23.28**
Diluted Earnings Per Share		
Profit /(Loss) After Tax	1,78,563.36	37,246.65
Profit Attributable to Ordinary Shareholders	1,78,563.36	37,246.65
Potential equity shares	-	-
Weighted Average Number of Ordinary Shares (used as denominator for calculating diluted EPS)	1,60,000	1,60,000
Nominal Value of Ordinary Equity Share	Rs. 10/-	Rs. 10/-
Earnings per share - Diluted (Calculated)	111.60	23.28
Earnings Per Share - Diluted (in Rs.)	**111.60**	**23.28**

(Rs. in Hundreds)

23 Commitments and Contingencies

(a) Contingent Liabilities not provided for in respect of :

	Particulars	As at 31-Mar-24	As at 31-Mar-23
(i)	Claim against the Company not acknowledge as Debt	-	-

i) The Company's pending litigations comprise of claims against the Company and proceedings pending with Tax Authorities / Statutory Authorities. The Company has reviewed all its pending litigations and proceedings, if any and has made adequate provisions, wherever required and disclosed the contingent liabilities, wherever applicable, in its financial statements. The Company does not expect the outcome of these proceedings to have a material impact on its financial position.

ii) The Company periodically reviews all its long term contracts to assess for any material foreseeable losses. Based on such review wherever applicable, the Company has made adequate provisions for these long term contracts in the books of account as required under any applicable laws/accounting standard.

(iii) As at March 31, 2024 the Company did not have any outstanding long term derivative contracts.

24 Disclosure required under Micro, Small and Medium Enterprises Development Act, 2006 (the Act) are given as follows :

	Particulars	As at March 31, 2024	As at March 31, 2023
a.	Principal amount due	-	-
b.	Interest due on above	-	-
c.	Interest paid during the period beyond the appointed day	-	-
d.	Amount of interest due and payable for the period of delay in making payment without adding the interest specified under the Act.	-	-
e.	Amount of interest accrued and remaining unpaid at the end of the period	-	-
f.	Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to small enterprises for the purpose of disallowance as a deductible expenditure under Sec.23 of the Act	-	-

Note: The above information and that is given in 'Note-7' Trade Payables regarding Micro and Small Enterprises has been determined on the basis of information available with the Company and has been relied upon by the auditors.

25 In the opinion of the Board and of the best of their knowledge and belief, the value of realisation in respect of the Current Assets, Loans and advances in the ordinary course of business would not be less than the amount at which they are stated in the Balance Sheet and the provision for all known and determined liabilities is adequate and not in excess of amount reasonably required.

26 As required by AS - 18 "Related Party Disclosures"

a) Name and description of related parties:-

Name	Relationship
Ritesh Kumar Singla	Key Managerial Persons (KMPs)
Nikhil Kumar Singla	Key Managerial Persons (KMPs)
Niru Devi	Key Managerial Persons (KMPs)
Anil Kumar Sharma	Key Managerial Persons (KMPs)
Santosh Rani	Relatives of KMP

HELLO HOLIDAYS PRIVATE LIMITED
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Notes to Financial Statements for the Year Ended March 31, 2024

(Rs. in Hundreds)

b) Nature of transactions: The transactions entered into with the related parties during the year along with outstanding balances as at March 31, 2024 are as under:

Particulars	2023-24	2022-23
A) TRANSACTIONS DURING THE YEAR		
Salary Paid		
Hitesh Kumar Singla	11,800.00	11,880.00
Nikhil Kumar Singla	8,400.00	8,400.00
Nitin Dutt	7,280.00	7,200.00
Anil Kumar Sharma	8,400.00	8,400.00
Travelling and Conveyance Expenses Paid		
Anil Kumar Sharma	150.80	-
Unsecured Loan Received		
Hitesh Kumar Singla	4,000.00	21,800.00
Nikhil Kumar Singla	-	1,990.00
Nitin Dutt	-	1,900.00
Unsecured Loan Repaid		
Nikhil Kumar Singla	2,346.00	-
Anil Kumar Sharma	-	275.04
Short Term Loans and Advances Given		
Nikhil Kumar Singla	4,122.29	-
Rent Expenses		
Santosh Rani	4,800.00	4,800.00
Closing Balance		
Unsecured Loans Outstanding		
Hitesh Kumar Singla	26,800.00	22,800.00
Nikhil Kumar Singla	-	2,346.00
Nitin Dutt	1,900.00	1,900.00
Anil Kumar Sharma	3,724.96	3,724.96
Salary Payable		
Hitesh Kumar Singla	2,710.00	9,454.25
Nitin Dutt	388.00	3,452.16
Anil Kumar Sharma	8,324.96	15,268.53
Nikhil Kumar Singla	-	427.32
Rent Payable		
Santosh Rani	4,648.00	4,320.68
Advances Recoverable in cash or in Kind		
Nikhil Kumar Singla	4,122.29	-

27 The Company has carried out an Impairment Test on its Fixed Assets as on 31.3.2024 and the Management is of the opinion that there is no asset for which impairment is required to be made as per AS-28 - "Impairment of Assets" (Previous year ₹ Nil).

28 **Foreign Currency Exposure**

The Company don't have any outstanding foreign exposure as at March 31, 2024.

29 **Details of loans given, investments made and guarantee given under section 186(4) of the Companies Act, 2013**

Particulars	Amount outstanding as at March 31, 2024	Amount outstanding as at March 31, 2023
Loan Given	4,122.29	-
Guarantee Given	-	-

HELLOH HOLIDAYS PRIVATE LIMITED
[CIN: [illegible]]
Notes to Financial Statements for the Year Ended March 31, 2024

(Rs. in Hundreds)

30 Directors Remuneration :

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Salary	35,000.00	35,000.00
Perquisites	-	-
Contribution to Provident Fund	-	-
Total	35,000.00	35,000.00

31 Lease payments under cancelable operating leases have been recognised as an expense in the Profit & Loss Account. Minimum obligation on lease amount payable as per rental stated in respective agreement are as follows:

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Payable Not later than one year	4,000.00	
Payable later than one year and not later than 5 years	-	
Payable later than 5 years	-	
Total	4,000.00	-

32 Additional Notes to Statement of Profit and Loss

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Expenditure in Foreign Currency	-	-
Earning in Foreign Exchange :	5,618	1,019

33 Analytical Ratios (as required by Schedule III of the Companies Act, 2013)

S.No.	Ratio	Numerator	Denominator	As at March 31, 2023 Ratio	As at March 31, 2024 Ratio	% Variance	Reason for variance (if above 25%)
1	Current ratio (in times)	Total current assets	Total current liabilities	2.21	1.52	[illegible]	-
2	Debt-Equity ratio (in times)	Debt consists of borrowings and lease liabilities	Total equity	-	0.84	NA	-
3	Debt service coverage ratio (in times)	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustment	Debt service = Interest and lease payments + Principal repayment	104.79	38.36	84.21%	Due to major business operation started during the current year.
4	Return on equity ratio (in %)	Net Profit After Tax	Average Shareholder's equity	1.41	0.89	41.26%	Due to major business operation started during the current year.
5	Inventory turnover ratio (in times)	Revenue from operations	Average Inventory	NA	NA	NA	
6	Trade receivables turnover ratio (in times)	Revenue from operations	Average trade receivables	10.30	NA	NA	-
7	Trade payables turnover ratio (in times)	Cost of Goods Sold	Average trade payables	35.41	52.14	-32.92%	Due to major business operation started during the current year.
8	Net capital turnover ratio (in times)	Revenue from operations	Working capital (i.e. Total current assets less Total current liabilities)	8.77	17.42	-43.96%	Due to major business operation started during the current year.
9	Net profit ratio (in %)	Profit/(Loss) after Tax for the year	Revenue from operations	6.89%	21.8%	216.47%	Due to major business operation started during the current year.
10	Return on capital employed (in %)	Profit before tax and finance cost	Capital employed = Net worth + Deferred tax liabilities	139.49%	107.29%	26.21%	Due to major business operation started during the current year.
11	Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments				
11	Fixed Income Investments	Interest Income	Monthly average investment in Fixed Income investments	NA	NA	NA	-

HELLOJI HOLIDAYS PRIVATE LIMITED
(CIN: [illegible])
Notes to Financial Statements for the Year Ended March 31, 2024

(Rs. In Hundreds)

34 Other Statutory Information

i) The Company do not have any Immovable property.

ii) The Company has not revalued its property, plant and equipment or intangible assets or both during the current or previous year.

iii) The Company does not have any investment in properties.

iv) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

v) The Company has not advanced any loans or advances in the nature of loans to specified persons viz. promoters, directors, KMPs, related parties; which are repayable on demand or where the agreement does not specify any terms or period of repayment.

vi) The Company has utilised funds raised from borrowings from banks for the specific purposes for which they were taken.

vii) The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.

viii) The Company has not been declared as a wilful defaulter by any lender who has powers to declare a company as a wilful defaulter at any time during the financial year or after the end of reporting period but before the date when financial statements are approved.

ix) The Company does not have any transactions with struck off companies.

x) The Company does not have any transaction which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

xi) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

xii) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.

xiii) The Company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory period.

xiv) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

xv) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

35 Previous year's figures have been regrouped and reclassified wherever necessary to confirm current year classification/presentation.

For M/s M R B & Associates LLP
Chartered Accountants
Fr. No. [illegible]

[illegible]
M. No.: [illegible]
Partner
UDIN:
Place: Delhi
Date: [illegible]

For and on behalf of the Board of Directors

Nitesh Kumar Singla
Director
DIN-[illegible]

Nikhil Singla
Director
DIN-[illegible]

HELLOH HOLIDAYS PRIVATE LIMITED								
Depreciation as per Income tax Act, 1961								
FIXED ASSETS								
	Rate	Gross Block					Depreciation	Net Block
PARTICULARS		Opening Block 01-04-2023	Additions More Than 180 days	Additions Less Than 180 days	Deductions/ Adjustments	As at 31.03.2024	For the Period	As at 31.03.2024
Office Equipments	15%	18,96,612	-	25,585	-	19,22,198	2,86,411	16,35,787
Computers	40%	3,61,229	-	25,085	-	3,86,413	1,49,548	2,36,865
Furnitures	10%	1,76,746	-	1,21,075	-	2,97,821	23,728	2,74,093
TOTAL		24,34,687	-	1,71,745	-	26,06,432	4,59,687	21,46,745

Significant Accounting Policies and Notes to the Accounts for the year ended 31.03.2024

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 as package tour operators, daily passenger service operators, tour operators, travel agents, ship booking agents, railway ticket booking agents, airlines ticket booking agents, carrier service agents, courier service agents. The Company was incorporated on 24th January 2012. The Company has registered office at **35, SECTOR 28-A, CHANDIGARH, Chandigarh, India, 160026 IN.** Mr. HITESH KUMAR SINGLA, Mr. NIKHIL SINGLA, Mr. NITIN DIXIT AND Mr. ANIL KUMAR SHARMA are the Directors of the Company. Address of the Principal Place of the business is in Chandigarh.

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 Section133 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 porting 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 sofa 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 on-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 itis 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 assesse 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 up to 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 is 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 assesses 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 there to.
(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 up to 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 like hood of outflow or 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 lability has been incurred and the amount can be reasonable 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 equities shares outstanding during the year.

Diluted earnings per share is calculated by diving the net profit after tax for the year attributable to equity shareholders of the company by the weighted average number of shares 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	1,78,56,336	37,24,665
Weighted No. of equity share outstanding during the year	1,60,000	1,60,000
Basic/Diluted earnings per share	111.60	23.28

There is no employee drawing remuneration in excess of Rs.60,00,000/- during the year ended on 31st March, 2024 or Rs. 5,00,000/- per month were employed for a part of the year.

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

For HELLOJI HOLIDAYS PRIVATE LIMITED

For Helloji Holidays Pvt. Ltd.
Director

For Helloji Holidays Pvt. Ltd.
Director

Place: Delhi
Date: 20/06/2024

HITESH KUMAR SINGLA
Director

Din- 03278159

NIKHIL SINGLA
Director

Din-05346302

book here go anywhere

Incredible India
Approved by Ministry of Tourism
Government of India

Date: 20/06/2024

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 MONDAY 30th SEPTEMBER 2024 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

For Helloji Holidays Pvt. Ltd.
Director

HITESH KUMAR SINGLA
(DIRECTOR)
DIN: 03287159

Enclosures:

1. Notice of the AGM

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 2024 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 2024 and the Balance Sheet as on that date and the Auditor's Report thereon.

SPECIAL BUSINESS

1. To Take Note Authorization under Section 186 Of The Companies Act, 2013

RESOLVED THAT pursuant to the provisions of 186 of the Companies Act, 2013, read with The Companies (Meetings of Board and its Powers) Rules, 2014 as amended from time to time and other applicable provisions of the Companies Act, 2013 (including any amendment thereto or re-enactment thereof for the time being in force), if any, and subject to the approval of the members in the Annual General Meeting, consent of the Board of Directors be and is hereby accorded to (a) give any loan to any person(s) or other body corporate(s) ; (b) give any guarantee or provide security in connection with a loan to any person(s) or other body corporate(s) ; and (c) acquire by way of subscription, purchase or otherwise, securities of any other body corporate from time to time in one or more tranches as the Board of Directors as in their absolute discretion deem beneficial and in the interest of the Company, for an amount not exceeding Rs.15,00,00,000 (Rupees Fifteen Cores Only), outstanding at any time, notwithstanding that such investments, outstanding loans given or to be given and guarantees and security provided are in excess of the limits prescribed under Section 186 of the Companies Act, 2013

2. To Take Note Authorization Under Section 180 Of The Companies, Act, 2013

RESOLVED THAT pursuant to the provisions of Section 180 (1) (c) and other applicable provisions, if any, of the Companies Act, 2013 and relevant rules made thereto including any statutory modifications or re-enactments thereof, the consent of the shareholders of the Company be and is hereby accorded to the Board of Directors to borrow money, as and when required, from, including without limitation, any Bank and/ or other Financial Institution and/or foreign lender and/or any body corporate / entity/ entities and/or authority/authorities, either in rupees or in such other foreign currencies as may be permitted by law from time to time, as may be deemed appropriate by the Board for an aggregate amount not exceeding a sum of Rs.100,00,00,000 (Rupees One Hundred Cores Only), notwithstanding that money so borrowed together with the monies already borrowed by the Company, if any (apart from temporary loans obtained from the Company's bankers in the ordinary course of business) may exceed the aggregate of the paid-up share capital of the Company and its free reserves.

RESOLVED FURTHER THAT subject to the approval of the members in the Annual General Meeting consent of the Directors of the company be and is hereby accorded, to pledge, mortgage, hypothecate and/or charge all or any part of the movable or immovable properties of the Company and the whole or part of the undertaking of the Company of every nature and kind whatsoever and/or creating a floating charge in all or any movable or immovable properties of the Company and the whole of the undertaking of the Company to or in favor of banks, financial institutions, investors and any other lenders to secure the amount borrowed by the Company or any third party from time to time for the due payment of the principal and/or together with interest, charges, costs, expenses and all other monies payable by the Company or any third party in respect of such borrowings provided that the aggregate indebtedness secured by the assets of the Company does not exceed a sum of Rs.100,00,00,000 (Rupees One Hundred Cores Only),

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to take such steps as may be necessary for obtaining approvals, statutory, contractual or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto, and to sign and to execute deeds, applications, documents and writings that may be required, on behalf of the Company and generally to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this resolution.

By Order of the Board of Directors
HELLOJI HOLIDAYS PRIVATE LIMITED

For Helloji Holidays Pvt. Ltd.

Director

HITESH KUMAR SINGLA
(DIRECTOR)
DIN: 03287159

Dated 20/06/2024 at Delhi

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.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

1. In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives, the Board of Directors of the Company proposes to make use of the same by making investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other body corporate as and when required. Members may note that pursuant to Section 186 of the Companies Act, 2013 ("Act"), the Company can give loan or give any guarantee or provide security in connection with a loan to any other body corporate or person and acquire securities of any other body corporate, in excess of 60% of its paid up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account, whichever is more, with approval of Members by special resolution passed at the Annual general meeting. In view of the aforesaid, it is proposed to take approval under Section 186 of the Companies Act, 2013, by way of special resolution, up to a limit of Rs.15,00,00,000 (Rupees Fifteen Cores Only ,as proposed in the Notice. The above proposal is in the interest of the Company and the Board recommends the Resolution as set out for approval by the members of the Company. None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise in the resolution of the accompanying notice. The Board recommends the resolution to be passed as Special Resolution.

2. Keeping in view the Company's long term strategic and business objectives, the Company may need additional funds. For this purpose, the Company may, from time to time, raise finance from various Banks and/or Financial Institutions and/ or any other lending institutions and/or Bodies Corporate and/or such other persons/ individuals as may be considered fit, which, together with the moneys already borrowed by the Company (apart from temporary loans obtained from the Company's bankers in ordinary course of business) may exceed the aggregate of the paid-up capital and free reserves of the Company. Pursuant to Section 180(1)(c) of the Companies Act, 2013, the Board of Directors cannot borrow more than the aggregate amount of the paid-up capital of the Company and its free reserves at any one time except with the consent of the members of the Company in a Annual general meeting. In order to facilitate securing the borrowing made by the Company, it would be necessary to create charge on the assets or whole or part of the undertaking of the Company. Further, Section 180(1)(a) of the Companies Act, 2013 provides for the power to sell, lease or otherwise dispose of the whole or substantially the whole of the undertaking of the Company subject to the approval of members in the Annual General Meeting. The above proposal is in the interest of the Company and the Board recommends the Resolution as set out for approval by the members of the Company. None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise in the resolution of the accompanying notice. The Board recommends the resolution to be passed as Special Resolution

DIRECTORS' REPORT
(2023-2024)

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, 2024.

> **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 31st March, 2024 (Rs. In hundred)	Financial Year ended 31st March, 2023 (Rs. In hundred)
Net Sales/Income from Business Operations	2592129.11	1712191.00
Other Income	5113.35	5760.00
Total Income	**2597242.46**	**1717921.00**
Less: Expenses	**2345650.71**	**1681912.93**
Profit / (Loss) before tax and Extraordinary / exceptional items	**251591.75**	**36009.00**
Less: Extraordinary / exceptional items	-	-
Profit/(Loss) before tax	**251591.75**	**36009.00**
Less: Current Income Tax	59377.85	2088.00
Less: Previous year adjustment of Income Tax	-	-
Less: Deferred Tax	(13650.54)	(6855.00)
Less: Mat Credit Entitlement		79,551.00
Net Profit/(Loss) after Tax	**178563.36**	**37246.07**
Earnings per share (Basic)	111.60	372.46
Earnings per Share(Diluted)	111.60	372.46

> **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 SINGLA and Mr. NITIN DIXIT Presently Constitute the Board.

None of the Directors is disqualified as on 31st March, 2024 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 31/03/2024, 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, 2024 and of the Profit & Loss of the company for the year ended 31st March, 2024; 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, 2024 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.

> **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 **25,92,12,911/-** The Net Profit after tax during the year has been Rs. **17,85,636.00/-**

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. 2,95,00,000/- divided into 29,50,000 equity shares of Rs.10 each.
The Paid-up Capital of the company Rs. 16,00,000/- divided into 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 EDUCTION 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.

(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).

- **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 Redsressal) 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 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.

HITESH KUMAR SINGLA
(DIRECTOR)
DIN: 03287159

For Helloji Holidays Pvt. Ltd.
Director

NITIN DIXIT
(DIRECTOR)
DIN 07975410

Date: 20/06/2024
Place: Delhi