



Ref. No.

Independent Auditor's Report

Date

To
The Members of
NEPTUNE LEISURE & HOLIDAYS PRIVATE LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of of NEPTUNE LEISURE & HOLIDAYS PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2022, 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.

1. 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, 2022, its Loss for the year ended on that date.

Basis of Opinion

2. 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

Key Audit Matters

3. 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

4. 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 Annexures 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 of the Financial Statements

5. 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 and cash flows 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.
6. 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 are also responsible for overseeing the Company's financial reporting process.



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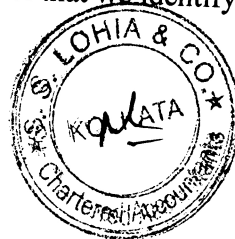
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Auditor's Responsibility

7. 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.



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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

8. The provisions of 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, is not applicable for the company since it is a small company as defined in clause (85) of section 2 of the Companies Act;
9. As required by section 143(3) of the Act, we further report that :
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
 - c. The Balance Sheet and 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 applicable Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014.
 - e. On the basis of written representations received from the directors as on March 31, 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of section 164(2) of the Act.
 - f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, this clause is not applicable for the company.



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- g. In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 :
- i) The Company does not have any pending litigations which would impact its financial position.
 - ii) The Company did not have any long-term contracts including derivative contracts, as such the question of commenting on any material foreseeable losses thereon does not arise.
 - iii) There has not been an occasion in case of the Company during the year under report to transfer any sums to the investor Education and Protection Fund. The question of delay in transferring such sums does not arise.

For S. S. LOHIA & CO.
Chartered Accountants
Firm Registration No : 314154E



(NITIN LOHIA)
Partner

Membership No.065351
UDIN: 22065351BBJNGS1807

Place : Kolkata

Dated: 02.09.2022

NEPTUNE LEISURE & HOLIDAYS PRIVATE LIMITED
CIN:U55101WB2010PTC144869
Arihant Benchmark, 113/F, Matheswartolla Road
Axis Bank Building , 3rd Floor,
Kolkata -700046

Balance Sheet as at 31 March, 2022

(Rs. In Thousand)

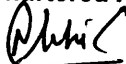
	Particulars	Note No.	As at 31 March, 2022	As at 31 March, 2021
			Rs.	Rs.
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share Capital	4	1170.00	1170.00
	(b) Reserves and Surplus	5	8851.21	8881.54
			10021.21	10051.54
2	Current liabilities			
	(a) Other Current Liabilities	6	155.80	1187.80
			155.80	1187.80
	TOTAL		10177.01	11239.34
B	ASSETS			
1	Non-current assets			
	(a) Non-current investments	7	1050.18	1050.18
	(b) Long-term loans and advances	8	8761.10	9756.35
			9811.29	10806.53
2	Current assets			
	(a) Cash and cash equivalents	9	176.89	341.62
	(b) Short-term loans and advances	10	188.83	91.19
			365.72	432.81
	TOTAL		10177.01	11239.34
	See accompanying notes forming part of the financial statements	1,2,3,16 & 17		

In terms of our report attached.

For S.S Lohia & Co.

Firm Registration No : 314154E

Chartered Accountants



Nitin Lohia

Partner

M.No 065351

UDIN:- 22065351BBJNGS1897





Director

**DINESH KUMAR
BHATTER**

(DIN:02481503)



Director

**CHANDRA
PRAKASH
BHATTER**

(DIN:02481620)

Place : Kolkata

Date : 02.09.2022

NEPTUNE LEISURE & HOLIDAYS PRIVATE LIMITED
CIN:U55101WB2010PTC144869
Arihant Benchmark, 113/F, Matheswartolla Road
Axis Bank Building , 3rd Floor,
Kolkata -700046

Statement of Profit and Loss for the year ended 31 March, 2022

(Rs. In Thousand)

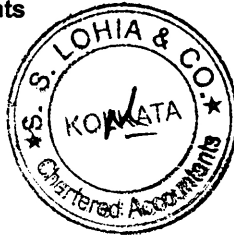
Particulars	Note No.	As at 31 March,	As at 31 March,
		2022	2021
		Rs.	Rs.
Revenue from operations (Net)		-	-
Other income	12	976.4	906.2
Total revenue (A)		976.4	906.2
Expenses			
(a) Employee benefits expense	13	960.0	960.0
(b) Other expenses	14	46.7	19.7
Total expenses(B)		1006.7	979.7
Profit / (Loss) before tax (A - B)		-30.3	-73.4
Tax expense:			
(a) Current tax expense for current year		-	-
(b) (Less): MAT credit (where applicable)			
(c) Current tax expense relating to prior years			
(d) Net current tax expense		-	-
Profit / (Loss) for the year		-30.3	-73.4
Earnings per share (of ₹10/- each):			
(a) Basic & Dilluted	15	0.0	0.0
See accompanying notes forming part of the financial statements			

In terms of our report attached.

For S.S Lohia & Co.
Firm Registration No : 314154E
Chartered Accountants



Nitin Lohia
Partner
M.No 065351
UDIN:- 22065351BBJNGS1807



For & on behalf of the Board of Directors



Director
**DINESH KUMAR
BHATTER**
(DIN:02481503)



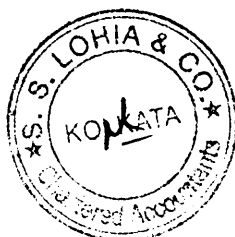
Director
**CHANDRA
PRAKASH
BHATTER**
(DIN:02481620)

Place : Kolkata
Date : 02.09.2022

NEPTUNE LEISURE & HOLIDAYS PRIVATE LIMITED
CIN:U55101WB2010PTC144869

Notes On Accounts and Significant Accounting Policies

Note	Particulars
1	Corporate information
	Neptune Tours & Travels Pvt. Ltd. is a professionally managed organization that specializes in providing tour packages internationally, the company is located in West Bengal, India.
2	Significant accounting policies
2.1	Basis of accounting and preparation of financial statements
	The financial statements have been prepared on the accrual basis of accounting, under the historical cost convention, in accordance with the accounting principles generally accepted in India and comply with the Companies (Accounting Standards) Rules, 2014 and the relevant provisions of the Companies Act, 2013.
2.2	Use of estimates
	The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities as at the date of financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates. Any revision to accounting estimates is recognized in the period in which the results are known/materialized.
2.3	Cash and cash equivalents
	Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (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 insignificant risk of changes in value.
2.4	Revenue recognition
	Both income and expenditure items are recognized on accrual and prudent basis.
2.5	Income Tax
	Income Tax expense comprises of current tax . Current tax is determined as the amount of tax payable in respect of taxable income for the year.
2.6	Earnings per share
	In determining Earning per Share, the Company considers the net profit after tax and includes the post tax effect of any extraordinary/ exceptional item. The number of shares used in computing Basic Earning per Share is the weighted average number of shares outstanding during the period.



2.7 Related Party Disclosures as required in terms of Accounting Standard 18

- (a) Holding Company N.A
 (b) Subsidiary Company N.A
 (c) Associates Company (1) Neptune Tours & Travels Private Limited
 (d) Key Management Personnel (1) Dinesh Kumar Bhatler
 (2) Chandra Prakash Bhatler
 (3) Radhika Bhatler
 (4) Santoshi Bhatler
 (e) Relative of Key Management Personnel N.A.

Transaction during the year with Related Parties with Outstanding Balance during the year end :

	Nature of Transaction	2021-22		2020-21	
		Transaction values (Rs.)	Outstanding Balance (Rs.)	Transaction values (Rs.)	Outstanding Balance (Rs.)
Related to Directors/Enterprise Related					
- Santoshi Devi Bhatler	Advance Repaid	5,51,000.00	-	-	-
- Radhika Bhatler	Advance Repaid	5,51,000.00	-	-	-
- Neptune Aviation Pvt. Ltd.	Advance Given	-	20,000.00	-	20,000.00
- Novelty Merchants Pvt. Ltd.	Loan Given	-	14,11,000.00	-	14,11,000.00
- Neptune Holidays Pvt. Ltd.	Interest Received	8,78,753.35	73,50,104.29	8,33,539.71	83,45,350.94
- Neptune Holidays Pvt. Ltd.	Loan Repayment Received	18,00,000.00	73,50,104.29	-	-

2.8 Transaction in Foreign Currency

Expenditure in Foreign Currency
 Earning in Foreign Currency

2.9 Due to outbreak of COVID-19 globally and in India, management has made initial assessment of impact on business and financial risks on account of COVID-19., the management believes that the impact of this outbreak on the business and financial position of the Company will not be significant. The management does not see any risks in the Company's ability to continue as a going concern and meeting its liabilities as and when they fall due.

3.10 Previous Year figures have been re-grouped / re-arranged wherever found necessary.

3.11 Information with regard to the additional information and other disclosures to be disclosed by way of notes to the accounts as specified in Schedule III to the Companies Act, 2013 is not given which is either 'nil' or 'not applicable' to the Company for the year as well as previous year.

3.12 Management has determined that there was no balance outstanding as at the beginning of the year and no transaction entered with Micro, Small and Medium Enterprises as defined under Micro, Small and Medium Enterprises Development Act, 2006, during the current year, based on the information available with the company as at March 31, 2022.


For S.S.LOHIA & Co.
 Firm Registration Number : 314154E
 Chartered Accountants

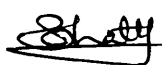

 (NITIN LOHIA)
 Partner

Membership No. 065351
 UDIN:- 22065351BBJNGS1807



For and on behalf of the Board of Directors.


 Director
 DINESH KUMAR BHATTER


 Director
 CHANDRA PRAKASH BHATTER

(DIN:02481503)

(DIN:02481620)

Place: Kolkata
 Date : 02.09.2022

NEPTUNE LEISURE & HOLIDAYS PRIVATE LIMITED

Note 4 Share capital

Particulars	(Rs. In Thousand)			
	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised Equity shares of ₹10 each with voting rights	300.00	3000.00	300.00	3000.00
(b) Issued Equity shares of ₹10 each with voting rights	117.00	1170.00	117.00	1170.00
(c) Subscribed and fully paid up Equity shares of ₹10 each with voting rights	117.00	1170.00	117.00	1170.00
Total	117.00	1170.00	117.00	1170.00

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

Particulars	(Rs. In Thousand)			
	Opening Balance	Fresh issue	Bonus	Closing Balance
Equity shares with voting rights				
Year ended 31 March, 2021				
- Number of shares	117.00	-	-	117.00
- Amount (₹)	1170.00	-	-	1170.00
Year ended 31 March, 2020				
- Number of shares	117.00	-	-	117.00
- Amount (₹)	1170.00	-	-	1170.00

(B) Rights, Preference and Restriction attached to shareholders

Equity Shares : The Company has one class of equity shares having a par value of Rs. 10 per Share. Each Shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholder are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

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

Class of shares / Name of shareholder	(No. of shares in Thousand)			
	As at 31 March, 2022		As at 31 March, 2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
Chandra Prakash Bhatler	15.00	12.82%	15.00	12.82%
Dinesh Kumar Bhatler	15.00	12.82%	15.00	12.82%
Surali Karan Bhatler	30.00	25.64%	30.00	25.64%
Santoshi Devi Bhatler	20.00	17.09%	20.00	17.09%
Radhika Bhatler	20.00	17.09%	20.00	17.09%
Novelty Merchants Pvt Ltd	17.00	14.53%	17.00	14.53%
Total	117000		117.00	

(D) Promoter's Shareholding

Details of Shareholding of Promoters at the beginning and at the end of the year

S.No	Promoter name	(No. of shares in Thousand)				% Change during the year
		As at 31st March 2022		As at 31st March 2021		
		No. of Share	% of Total Shares	No. of Share	% of Total Shares	
1	Chandra Prakash Bhatler	15.00	12.82%	15.00	12.82%	-
2	Dinesh Kumar Bhatler	15.00	12.82%	15.00	12.82%	-
3	Surali Karan Bhatler	30.00	25.64%	30.00	25.64%	-
4	Santoshi Devi Bhatler	20.00	17.09%	20.00	17.09%	-
5	Radhika Bhatler	20.00	17.09%	20.00	17.09%	-
6	Novelty Merchants Pvt Ltd	17.00	14.53%	17.00	14.53%	-
TOTAL		100.00	100.00%	100.00	100.00%	



e) In respect of the period of five years preceding the Balance Sheet date, there were no share allotments without payment being received in cash by issue of bonus shares and also in respect of the preceding year.

f) The company has not issued any securities convertible in to equity or preference shares as on the Balance Sheet date and also in respect of the preceding Balance Sheet date.

g) There are no amounts of calls unpaid , including calls upaid by Directors or officers as on the Balance Sheet date and also in respect of the preceding Balance Sheet date.

h) There are no amounts of foreited shares as on the Balance Sheet date and also in respect of the preceding Balance Sheet date.

NEPTUNE LEISURE & HOLIDAYS PRIVATE LIMITED

Note 5 Reserves and surplus

Particulars	(Rs. In Thousand)	
	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
(a) Securities premium account		
Opening balance	8330.00	8330.00
Add : Premium on shares issued during the year	-	-
Less : Utilised during the year	-	-
Closing balance	8330.00	8330.00
(b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	551.54	624.98
Add: Profit / (Loss) for the year	-30.33	-73.44
Closing balance	521.21	551.54
Total	8851.21	8881.54

Note 6 Other current liabilities

Particulars	(Rs. In Thousand)	
	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
(a) Other payables		
(i) Statutory remittances	144.00	74.00
(ii) For Expenses	11.80	1113.80
TOTAL	155.80	1187.80

Note 7 Non-current investments

Particulars	(Rs. In Thousand)	
	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Unquoted shares, fully paid up, at Cost, Face value Rs 10/- each		
Shares of Neptune Holidays Pvt.Ltd (90000 Shares PY 90000 Shares)	180.00	180.00
Shares of Neptune Tours & Travels Pvt.Ltd (90000 Shares PY 90000 Shares) - Associate	180.00	180.00
Aditya Birla Sun Life Banking and Financial Service Fund (6318.63 units PY 6318.63 units)	190.18	190.18
Aditya Birla Sun Life India GenNext (6087.124 units PY 6087.124 units)	350.00	350.00
Aditya Birla Sunlife Infrastructure Fund (3923.620 units PY 3923.620 units)	150.00	150.00
TOTAL	1050.18	1050.18
Aggregate of quoted investments	Nil	Nil
Market value of quoted investments	Nil	Nil
Aggregate of unquoted investments	1050.18	1050.18
Aggregate provision for diminution in value of investments	Nil	Nil



NEPTUNE LEISURE & HOLIDAYS PRIVATE LIMITED

Note 8 Long-term loans and advances

(Rs. In Thousand)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Unsecured, considered good		
Neptune Holidays Pvt.Ltd (Interest Rate 10 %, without any terms of repayment)	7350.10	8345.35
Novelty Merchants Pvt. Ltd. (Interest free, without any terms of repayment)	1411.00	1411.00
TOTAL	8761.10	9756.35
Note:- Long term loans and advances include amount due from		
a) Directors	Nil	Nil
b) Other officers of the company	Nil	Nil
c) Firms in which any director is a partner	Nil	Nil
d) Private companies in which any director is a director or member	8,761.10	9,756.35

Note 9 Cash & Bank Balances

(Rs. In Thousand)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Cash and cash equivalents		
Cash in Hand (As certified by the Management)	110.32	121.12
Bank Balances In Current accounts	66.57	220.50
TOTAL	176.89	341.62

Note 10 Short Term Loans and Advances

(Rs. In Thousand)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
TDS Receivable	165.23	67.59
MAT Credit Entitlement	3.61	3.61
Other Advances	20.00	20.00
TOTAL	188.83	91.19
Short term loans & advances include amount due from:		
a) Directors	Nil	Nil
b) Other Officers of the company	Nil	Nil
c) Firms in which any director is a partner	Nil	Nil
d) Private companies in which any director is a director or member	20.00	20.00



NEPTUNE LEISURE & HOLIDAYS PRIVATE LIMITED

Note 12 Other Income

(Rs. In Thousand)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Interest Received on Loan	976.39	901.12
Interest Received on IT Refund	-	5.09
Total	976.39	906.21

Note 13 Employee benefits expense

(Rs. In Thousand)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Director Remuneration	960.00	960.00
Total	960.00	960.00

Note 14 Other Expenses

(Rs. In Thousand)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Indirect Expenses		
Auditor Remuneration	11.80	8.85
Bank Charge	0.12	-
Filing Fees	27.75	8.65
Rates & Taxes	2.16	-
Professional Tax	0.60	-
Rounded Off	-	3.00
Trade Licence Fees	4.30	2.15
	46.73	19.65
Total	46.73	19.65

Note 15 Earning Per Share (EPS)

The calculation of Earning Per Share (EPS) has been made in accordance with Accounting Standard - 20

A statement on calculation of Basis and Diluted EPS is as under :

(Rs. In Thousand)

Particulars	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.
Net Profit After Taxation (in ₹)	-30.33	-73.44
Weighted average number of Equity Shares	117.00	117.00
Add: Dilutive Potential Equity Shares	-	-
No. of Equity Shares for Dilutive EPS	117.00	117.00
Nominal Value of Shares (in ₹)	0.01	0.01
Basic and Diluted Earnings per Shares (in ₹.)	0.00	0.00



NEPTUNE LEISURE & HOLIDAYS PRIVATE LIMITED
 CIN:U55101WB2010PTC144869
 Arihant Benchmark, 113/F, Matheswartolla Road
 Axis Bank Building , 3rd Floor,
 Kolkata -700046

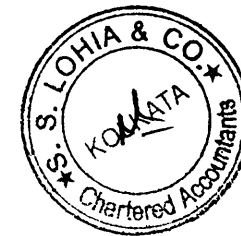
Note 16 Analytical Ratios

Particulars	For the year ended 31 March,2022	For the year ended 31 March,2021	Difference	% of Change	Reason
1) Current ratio Current Ratio= Current Assets / Current Liabilities	2.3474	0.3644	1.9830	5.4421	Due to Decrease in Current Liabilities
4) Return on Equity ROE = Net profit after Tax /Average Shareholder's Equity	-0.0030	-0.0073	0.0043	-0.5848	Due to Decrease in Net Loss
8) Net Capital turnover ratio Net Capital turnover = Net Sales / Working Capital	4.6512	-1.2003	5.8515	-4.8751	Due to Decrease in current liabilities
9) Net profit ratio Net profit = Net Profit after tax / Net Sales	-0.0311	-0.0810	0.0500	-0.6166	Due to Decrease in Net Loss Before Tax
10) Return on Capital employed Return on Capital employed = EBIT / Capital Employed (Shareholders Equity and Long Term Liab.)	-0.0056	-0.0073	0.0017	-0.2304	Due to Decrease in Net Loss Before Tax

Note 17 Loans & Advances to related parties, promoters, directors, KMPs

Amount in Thousands

Type of Borrower	Amount of loan or advance in the nature of outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	NIL	NIL
KMPs	NIL	NIL
Related Parties	8761.10429	100%



Neptune Leisure & Holidays Pvt. Ltd.

Computation of taxable income for the Assessment Year 2022-23

(Rs. In Thousand)

Particulars	Amount
<u>Income Chargeable under the Head :</u>	
<u>Profit and Gains of Business and Profession :</u>	
Net Profit as per Profit and Loss Account	-30.33
Less: Long Term Capital Gain On Mutual Fund	-
	-30.33
Taxable Income (R. off u/s 288A)	-30.33
Tax on above Income (a)	-
TDS FY-2021-2022	97.64
Refund	97.64
<u>Calculation of MAT u/s 115JB</u>	
Net Profit Before Tax as per Profit & Loss A/c	-30.33
Less: Carried Forward Losses as per MAT	
Book Profit	-30.33
<u>Rounded Off</u>	-30.34
<u>15% of Book Profit (b)</u>	-
<u>Tax Payable (A) or (B) Whichever is Higher (Rounded-off)</u>	-
Add: Edu Cess@4%	-
Less: Mat Credit Entitlement	-
Less: TDS	-
Less: Advance Tax	-
Add: Int u/s 234B	-
Add: Int u/s 234C	-
Tax Payable	-