



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, 2024, 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, 2024, 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 1071A Key Audit Matters are not applicable to the Company as it is an unlisted company.



Contd.....2



Ref. No.

:: 2 ::

Date

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.



Contd.....3



Ref. No.

Date

:: 3 ::

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.



Contd.....4



Ref. No.

Date

:: 4 ::

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, 2024, and 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. 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.



Contd.....5



Ref. No.

Date

:: 5 ::

- 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.
 - iv) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, 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(s) or entity(ies), 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 persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - v) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), 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 persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and



Contd.....6



Ref. No.

Date

:: 6 ::

- vi) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
10. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
11. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.
12. As stated in Note of the accompanying standalone financial statement and based on our examination which include test checks, the Company, in respect of financial year commencing on 01st April 2023, has used an accounting software for maintaining its books of account which has a feature of recording audit trial (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software. Further during the course of our audit we did not come across any instance of audit trial feature being tempered with

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1st, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trial as per the statutory requirement for record retention is not applicable for the financial year ended 31st March 2024.

Place : Kolkata

Dated: 05.09.2024



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

(NITIN LOHIA)
Partner
Membership No.065351
UDIN: 24065351BKEOLA7073

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, 2024

(Rupees in thousands, except share and per share data, unless otherwise stated)				
	Particulars	Note No.	As at 31 March, 2024	As at 31 March, 2023
			Rs.	Rs.
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share Capital	4	1170.00	1170.00
	(b) Reserves and Surplus	5	4928.18	8884.90
			6098.18	10054.90
2	Current liabilities			
	(a) Other Current Liabilities	6	87851.84	167.60
			87851.84	167.60
	TOTAL		93950.02	10222.50
B	ASSETS			
1	Non-current assets			
	(a) Non-current investments	7	81257.23	1050.18
	(b) Long-term loans and advances	8	0.00	8587.53
			81257.23	9637.71
2	Current assets			
	(a) Trade receivables	9	12343.66	0.00
	(a) Cash and cash equivalents	10	208.47	473.27
	(b) Short-term loans and advances	11	140.66	111.52
			12692.80	584.79
	TOTAL		93950.02	10222.50
	See accompanying notes forming part of the financial statements	1-17		

In terms of our report attached.

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


Nitin Lohia

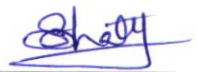
Partner
M.No 065351
UDIN: 24065351BKEOLA7073





Director
**DINESH KUMAR
BHATTER**

(DIN:02481503)



Director
**CHANDRA
PRAKASH
BHATTER**

(DIN:02481620)

Place : Kolkata
Date :05-09-2024

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, 2024

(Rupees in thousands, except share and per share data, unless otherwise stated)			
Particulars	Note No.	As at 31 March,	As at 31 March,
		2024	2023
		Rs.	Rs.
Revenue from operations (Net)		-	-
Other income	12	8533.82	1039.59
Total revenue (A)		8533.82	1039.59
Expenses			
(a) Employee benefits expense	13	960.00	960.00
(b) Other expenses	14	11530.54	38.93
Total expenses(B)		12490.54	998.93
Profit / (Loss) before tax (A - B)		-3956.72	40.65
Tax expense:			
(a) Current tax expense for current year		0.00	10.57
(b) (Less): MAT credit (where applicable)		0.00	3.61
(c) Current tax expense relating to prior years			
(d) Net current tax expense		0.00	6.96
Profit / (Loss) for the year		-3956.72	33.69
Earnings per share (of `10/- each):			
(a) Basic & Dilluted	15	(33.82)	0.29
See accompanying notes forming part of the financial statements	1-17		

In terms of our report attached.

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



(Nitin Lohia)
Partner
M.No 065351
UDIN: 24065351BKEOLA7073



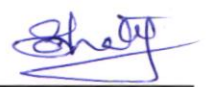
Place : Kolkata
Date :05-09-2024

For & on behalf of the Board of Directors



Director
**DINESH KUMAR
BHATTER**

(DIN:02481503)



Director
**CHANDRA
PRAKASH
BHATTER**

(DIN:02481620)

Note 1: Corporate Information 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	Key Accounting Estimates and Judgements
	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	Compatibility with ICDS notified under section 145(2) of the Income-Tax Act, 1961.
	The accounting policies adopted for the presentation of financial statements are generally in conformity with Income Computation and Disclosure Standards notified under section 145(2) of the Income-tax Act, 1961.
2.5	Revenue recognition
	Both income and expenditure items are recognized on accrual and prudent basis. Other incomes including interest from banks are recognised on accrual basis.
2.6	Accounting for Taxes
	Current Income tax expense comprises taxes on income from operations in accordance with the provisions of the Income Tax Act, 1961. The company has accounted for deferred taxation in respect of timing differences in
2.7	Investments
	Investments intended to be held for more than a year from the date of acquisition are classified as Non-Current Investments. Other Investments are classified as Current Investments. Quoted and unquoted investments are disclosed separately with further sub-classification in compliance of statutory requirements and as considered appropriate by the management. The cost of acquisition as incurred at the time of allotment or transfer of the equity shares is considered to be the cost of investments. The carrying amount for Current Investments is lower of cost and fair value, as determined by each category of investment. Long term investments are carried at cost.
2.8	Employee Benefits
	As the Company does not operate any defined contribution plan, defined benefit plan, post employment and other long term retirement benefits, there are no additional disclosures to be provided in term of Accounting Standard 15 (revised) on "Employee Benefits".
2.9	Segment Information
	As the Company's business activity falls within a single business and geographical segment, there are no additional disclosures to be provided in terms of Accounting Standard 17 on "Segment Reporting".
2.10	Earnings per share
	Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations.
2.11	Provisions and Contingencies
	A provision is recognized when the Company has a present obligation as a result of past event i.e., it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes. Contingent assets, if any, are not recognized for accounting or taxation purpose.



Notes forming part of the Financial Statements for the year ended 31st March, 2024
(Rupees in thousands, except share and per share data, unless otherwise stated)

2.8 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.				
(f) Transaction during the year with Related Parties with Outstanding Balance during the year end :					
	Nature of Transaction	2023-24		2022-23	
		Transaction values (Rs.)	Outstanding Balance (Rs.)	Transaction values (Rs.)	Outstanding Balance (Rs.)
Related to Directors/Enterprise Related					
- Neptune Aviation Pvt. Ltd .	Advance Given	0.00	0.00	0.00	20.00
- Neptune Aviation Pvt. Ltd .	Advance Received	20.00	0.00	0.00	0.00
- Novelty Merchants Pvt.Ltd.	Loan Given	0.00	0.00	0.00	1411.00
- Novelty Merchants Pvt.Ltd.	Loan received	1411.00	0.00	0.00	0.00
- Neptune Holidays Pvt. Ltd .	Interest Received	653.33	41630.07	779.67	7176.53
- Neptune Holidays Pvt. Ltd .	Loan Repayment Received	14748.03	41630.07	0.00	7176.53
(g) Notes:					
i) Parties are considered to be related if at any time during the reporting period, one party has the ability to control the other party or exercise significant influence over the other					
ii) Disclosures in respect of related parties have been made where in the opinion of the management such separate disclosure is necessary for an understanding of the effects of the related party transactions.					
iii) Provision for doubtful debts from related parties - nil [P.Y. nil]					
iv) Amount written off or written back during the year in respect of debts due from or to related parties - nil [P.Y. nil]					
(h) Loans & Advances to related parties, promoters, directors, KMPs (In ₹ thousands)					
Type of Borrower	Loans/Advances granted Individually or Jointly with other. (Individually / Jointly)*	Repayable on demand (Yes / No)	Terms/Period of repayment is specified (Yes / No)	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	NIL	NIL	NIL
KMPs	NIL	NIL	NIL	NIL	NIL
Related Parties	NIL	NIL	NIL	NIL	NIL
3.0 Transaction in Foreign Currency					
	2023-24	2022-23			
Expenditure in Foreign Currency	Nil	Nil			
Earning in Foreign Currency	Nil	Nil			
3.1 Previous year's figures					
Previous year figures have been regrouped, rearranged and reclassified, wherever necessary to correspond with the current year's classification/disclosure.					
3.2 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 Enterpris Development Act, 2006, during the current year, based on the information available with the company as at March 31, 2024.					

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


(NITHIN LOHIA)
Partner
Membership No. 065351
UDIN: 24065351BKEOLA7073
Place: Kolkata
Date :05-09-2024



For and on behalf of the Board of Directors.

Director

DINESH KUMAR
BHATTER
(DIN:02481503)

Director

CHANDRA PRAKASH
BHATTER
(DIN:02481620)

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Notes forming part of the Financial Statements for the year ended 31st March, 2024
(Rupees in thousands, except share and per share data, unless otherwise stated)

Note 4 Share capital

Particulars	As at 31 March, 2024		As at 31 March, 2023	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised Equity shares of ` 10 each with voting rights	300000	3000.00	300000	3000.00
(b) Issued Equity shares of ` 10 each with voting rights	117000	1170.00	117000	1170.00
(c) Subscribed and fully paid up Equity shares of ` 10 each with voting rights	117000	1170.00	117000	1170.00
Total	1,17,000.00	1170.00	1,17,000.00	1170.00

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

Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Closing Balance
Equity shares with voting rights						
Year ended 31 March, 2024						
- Number of shares	1,17,000	-	-	-	-	1,17,000
- Amount (`)	1170.00	-	-	-	-	1170.00
Year ended 31 March, 2023						
- Number of shares	1,17,000	-	-	-	-	1,17,000
- 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.

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Notes forming part of the Financial Statements for the year ended 31st March, 2024
(Rupees in thousands, except share and per share data, unless otherwise stated)

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

Class of shares / Name of shareholder	As at 31 March, 2024		As at 31 March, 2023	
	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	25000	21.37%	15000	12.82%
Dinesh Kumar Bhatler	25000	21.37%	15000	12.82%
Suraj Karan Bhatler	5000	4.27%	30000	25.64%
Santoshi Devi Bhatler	12500	10.68%	20000	17.09%
Radhika Bhatler	12500	10.68%	20000	17.09%
Chandra Prakash Bhatler HUF	10000	8.55%	0	0.00%
Dinesh Kumar Bhatler HUF	10000	8.55%	0	0.00%
Novelty Merchants Pvt Ltd	17000	14.53%	17000	14.53%
Total	117000		117000	

(D) Promoter's Shareholding
Details of Shareholding of Promoters at the beginning and at the end of the year

S.No	Promoter name	As at 31st March 2024		As at 31st March 2023		% Change during the year
		No. of Share	% of Total Shares	No. of Share	% of Total Shares	
1	Chandra Prakash Bhatler	25000	21.37%	15000	12.82%	0.67
2	Dinesh Kumar Bhatler	25000	21.37%	15000	12.82%	0.67
3	Suraj Karan Bhatler	5000	4.27%	30000	25.64%	(0.83)
4	Santoshi Devi Bhatler	12500	10.68%	20000	17.09%	(0.38)
5	Chandra Prakash Bhatler HUF	10000	8.55%	0	0.00%	-
6	Dinesh Kumar Bhatler HUF	10000	8.55%	0	0.00%	-
7	Novelty Merchants Pvt Ltd	17000	14.53%	17000	14.53%	-
8	Radhika Bhatler	12500	10.68%	20000	17.09%	(0.38)
	TOTAL	117000	100.00%	117000	100.00%	

e) In respect of the period of five years preceeding 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 preceeding 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 preceeding 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 preceeding Balance Sheet date.

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



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CIN:U55101WB2010PTC144869
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Notes forming part of the Financial Statements for the year ended 31st March, 2024
(Rupees in thousands, except share and per share data, unless otherwise stated)

Note 5 Reserves and surplus

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
(a) Securities premium account		
Opening balance	8330.00	8330.00
Add : Premium on shares issued during the year	0.00	0.00
Less : Utilised during the year	0.00	0.00
Closing balance	8330.00	8330.00
(b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	554.90	551.54
Add: Profit / (Loss) for the year	-3956.72	33.69
Closing balance	-3401.82	585.23
Total	4928.18	8915.23

Note 6 Other current liabilities

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
(a) Other payables		
(i) Statutory remittances	411.45	144.00
(ii) For Expenses	17.50	11.80
(b) Advances	87422.90	0.00
TOTAL	87851.84	155.80

Note 7 Non-current investments

Particulars	As at 31 March, 2024	As at 31 March, 2023
	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	0.00	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
Quoted shares		
Investment in Shares and Securities	80387.04	0.00
TOTAL	81257.23	1050.18
Aggregate of quoted investments	80387.04	0.00
Market value of quoted investments	70771.98	0.00
Aggregate of unquoted investments	870.18	1050.18
Aggregate provision for diminution in value of investments	Nil	Nil



Notes forming part of the Financial Statements for the year ended 31st March, 2024
(Rupees in thousands, except share and per share data, unless otherwise stated)

Note 8 Long-term loans and advances

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
Unsecured, considered good		
Neptune Holidays Pvt.Ltd (Interest Rate 10 %, without any terms of repayment)	0.00	7350.10
Novelty Merchants Pvt. Ltd.	0.00	1411.00
(Interest free, without any terms of repayment)		
TOTAL	0.00	8761.10
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	0.00	8761.10

Note 9 Trade Receivable

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
Unsecured Considered Good		
outstanding for a period exceeding 6 months from the date they are due for payment	-	-
Others Outstanding	12343.66	-
TOTAL	12343.66	-
Includes dues from-		
Director	Nil	Nil
Any other officer of the company	Nil	Nil
Any other company in which director of the company is a director	Nil	Nil
Any other firm in which director is partner	Nil	Nil

Trade Receivables ageing schedule

As at 31 March, 2024

Particulars	Outstanding for following periods from due date of payments					Total
	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables - considered good	12,343.66	-	-	-	-	12,343.66
(ii) Undisputed Trade Receivables - which have significant increase in	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-

As at 31 March, 2023

Particulars	Outstanding for following periods from due date of payments					Total
	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables - considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-



NEPTUNE LEISURE & HOLIDAYS PRIVATE LIMITED
CIN:U55101WB2010PTC144869
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Axis Bank Building , 3rd Floor,

Notes forming part of the Financial Statements for the year ended 31st March, 2024
(Rupees in thousands, except share and per share data, unless otherwise stated)

Note 10 Cash & Bank Balances

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
Cash and cash equivalents		
Cash in Hand (As certified by the Management)	58.00	110.32
Bank Balances In Current accounts	150.48	66.57
TOTAL	208.47	176.89

Note 11 Short Term Loans and Advances

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
Provision for tax (net of TDS)	140.66	165.23
MAT Credit Entitlement	0.00	3.61
Other Advances	0.00	20.00
TOTAL	140.66	188.83
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	0.00	20.00



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(Rupees in thousands, except share and per share data, unless otherwise stated)

Note 12 Other Income

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
DIVIDEND INCOME	5.47	0.00
Interest Received on Loan	0.00	976.39
Long Term Capital Gains - Shares	7728.93	0.00
Short Term Capital Gains - Shares	799.43	0.00
Total	8533.82	976.39

Note 13 Employee benefits expense

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
Director Remuneration	960.00	960.00
Total	960.00	960.00

Note 14 Other Expenses

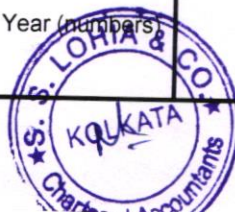
Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
Indirect Expenses		
Auditor Remuneration	17.50	11.80
Bank Charge	0.00	4.96
Loss on Speculation Income	2080.38	0.00
Income From Future & Options	7062.89	0.00
Interest on Loan Recd .	778.26	0.00
Filing Fees	44.52	27.75
General Charges	160.75	0.00
Rates & Taxes	1.45	2.16
BROKERSAGE	516.51	0.00
STT	680.96	0.00
Professional Tax	1.20	0.60
Rounded Off	0.00	0.00
DEMAT CHARGES	2.93	0.00
Transaction charges	178.89	0.00
Trade Licence Fees	4.30	4.30
	11530.54	51.57
Total	11530.54	51.57

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 :

Particulars	As at 31 March, 2024	As at 31 March, 2023
	Rs.	Rs.
Nominal Value of Shares (in Rs.)	10.00	10.00
Net Profit After Taxation (in Rs.)	-3956.72	33.69
No. of Equity Shares Outstanding at end of the year (numbers)	1,17,000.00	1,17,000.00
Add: Dilutive Potential Equity Shares	(33.82)	0.29
Weighted average no. of Equity Shares at end of Year (numbers)	1,17,000.00	1,17,000.00
Diluted earnings per Share	(33.82)	0.29



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Notes forming part of the Financial Statements for the year ended 31st March, 2024
(Rupees in thousands, except share and per share data, unless otherwise stated)

16. Particulars	As at 31st March, 2024	As at 31st March, 2023
(A) Contingent Liabilities & Commitments		
(i) Guarantees	Nil	Nil
(ii) Corporate guarantees given by the Directors and other individuals and entities of behalf of this company	Nil	Nil
(iii) Estimated amount of contracts remaining to be executed on capital account and not provided for.	Nil	Nil

(B) Realization value of assets other than fixed assets & non-current investments

In the opinion of the Board, the realizable value in respect of any of the assets (other than fixed assets and non-current investments) are at least equal to the amount disclosed in the Balance Sheet.

(C) Confirmation of balances

The Outstanding Balances of Trade Receivables, Trade Payables, loans & advances and other parties are subject to confirmation, reconciliation and adjustment thereof, if any. The Management of the Company is of the view that these are good and realisable.

(D) Dues to Micro, Small and Medium Enterprises

Based on information from vendors / service providers regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, the principal amount and the interest due thereon remaining unpaid to any supplier as at 31.03.2024 is Nil.

(E) Compliance of Schedule III attached to the Companies Act, 2013.

The financial statements have been prepared in accordance with the requirements of Schedule III attached to the Companies Act, 2013. Items mentioned in the said Schedule but having no value in respect of the Company for the current as well as the previous year or not relevant to its nature or activities have been omitted to avoid superfluous detail.

(F) Transaction in Foreign Currency

	2023-24	2022-23
Expenditure in Foreign Currency	Nil	Nil
Earning in Foreign Currency	Nil	Nil

(G) Previous Year Figures

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

(H) Other Statutory information

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.



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Notes forming part of the Financial Statements for the year ended 31st March, 2024
(Rupees in thousands, except share and per share data, unless otherwise stated)

Note 17: The Ratios to be disclosed are :-

Particulars	Formula	31.3.2024	31.3.2023	% of change	Reason (If variation is more than 25%)
		Ratio	Ratio		
Current Ratio	Current assets/ Current liabilities	0.14	3.49	-0.96	Decrease in Current Asset
Debt-Equity Ratio	Total debt/ Shareholder's Equity	NA	NA	NA	NA
Debt Service Coverage Ratio	Earnings available for debt service/ Debt Service	NA	NA	NA	NA
Return on Equity Ratio	[Net Profits after taxes - Preference Dividend (if any)]/ Average Shareholder's Equity	-0.49	0.00	-147.18	Decrease in Earning
Inventory Turnover Ratio	Sales/ Average Inventory	NA	NA	NA	NA
Trade Receivable Turnover Ratio	Net Credit Sales/ Average Accounts Receivable	NA	NA	NA	NA
Trade Payables Turnover Ratio	Net Credit Purchases/ Average Trade Payables	NA	NA	NA	NA
Net Capital Turnover Ratio	Net Sales/ Average Working Capital	-0.23	4.65	-1.05	Decrease in Working Capital
Net Profit Ratio	Net Profit/ Net Sales	-0.46	0.03	-15.31	Decrease in Earning
Return on Capital Employed	Earning before interest and taxes(EBIT)/ Capital Employed	-0.65	-0.01	114.39	Decrease in EBIT

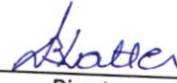
In terms of our report attached.
For S.S Lohia & Co.
Chartered Accountants
Firm Registration No : 314154E


For and on behalf of the Board of Directors


(Nitin Lohia)
Partner
M.No 065351



UDIN: 24065351BKEOLA7073
Place : Kolkata
Date :05-09-2024


Director
DINESH KUMAR
BHATTER
(DIN:02481503)


Director
CHANDRA PRAKASH
BHATTER
(DIN:02481620)