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Delhi-110009  
M : 9811084118  
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Shitij1000@gmail.com



**SHITIJ DHAWAN & COMPANY**  
CHARTERED ACCOUNTANTS

## **INDEPENDENT AUDITOR'S REPORT**

To the Members of Mann Tours India Private Limited

### **Report on the Financial Statements Opinion**

We have audited the financial statements of **MANN TOURS INDIA PRIVATE LIMITED** ("*the Company*"), which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss 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 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, 2025, and loss for the year ended on that date.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Companies Act, 2013 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.

### **Information Other than the Financial Statements and Auditor's 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 Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

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 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.

### **Responsibilities of Management for Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("*the Act*") with respect to the preparation of these financial statements that give a true and fair view of the financial position 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 implementation and maintenance of 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 statements in conformity with the provisions of the Act, including accounting Standards issued by the Institute of Chartered Accountants of India.

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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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- 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.

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

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.





### Report on Other Legal and Regulatory Requirements

This report does not include a statement on the matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order, 2020, issued by the Central Government in terms of section 143(11) of the Companies Act, 2013, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.

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

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.

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
- (g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- (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.
  - c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - d) Omitted as per Companies (Audit and Auditors) Amendment Rules, 2021.
  - e) (i) 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;  
(ii) 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



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- ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (iii) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- f) No dividend has been declared or paid during the year by the company and so there is no requirement for compliance of section 123 of the Companies Act, 2013.
- g) Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

PLACE : DELHI  
DATED : 01<sup>ST</sup> September, 2025

FOR SHITIJ DHAWAN & COMPANY  
CHARTERED ACCOUNTANTS  
Firm Regn. NO. 026592N



(SHITIJ DHAWAN)

Proprietor

M.NO. 525558

UDIN : 25525558BMILCP6961

Balance Sheet as at 31st March 2025

₹ in hundred


Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital	1	1,020	1,020
Reserves and surplus	2	(7,867.01)	(7,763.21)
		<b>(6,847.01)</b>	<b>(6,743.21)</b>
<b>Non-current liabilities</b>			
<b>Current liabilities</b>			
Short-term borrowings		-	-
Trade payables	3		
(A) Micro enterprises and small enterprises		-	15,993.03
(B) Others		20,268.33	18,814.57
Other current liabilities	4	6,441.20	10,675.68
		<b>26,709.53</b>	<b>45,483.28</b>
<b>TOTAL</b>		<b>19,862.52</b>	<b>38,740.07</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible assets	5		
Long-term loans and advances	6	8,822.91	12,733.59
Other non-current assets		-	-
		<b>8,822.91</b>	<b>12,733.59</b>
<b>Current assets</b>			
Trade receivables	7	-	10,300
Cash and cash equivalents	8	8,983.59	3,720.20
Short-term loans and advances		2,056.02	11,986.28
		<b>11,039.61</b>	<b>26,006.48</b>
<b>TOTAL</b>		<b>19,862.52</b>	<b>38,740.07</b>

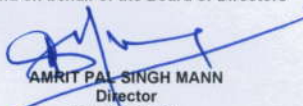
The accompanying notes are an integral part of the financial statements.

As per our report of even date  
 For SHILJI DHAWAN & COMPANY  
 Chartered Accountants  
 (FRN: 026592N)



SHILJI DHAWAN  
 PROPRIETOR  
 Membership No.: 525558  
 Place: DELHI  
 Date: 01/09/2025  
 UDIN: 25525558BMILCP6961

  
 MAGHAR SINGH MANN  
 Director  
 DIN: 00993752

For and on behalf of the Board of Directors  
  
 AMRIT PAL SINGH MANN  
 Director  
 DIN: 01083134

Statement of Profit and loss for the year ended 31st March 2025

₹ in hundred

Particulars	Note No.	31st March 2025	31st March 2024
<b>Revenue</b>			
Revenue from operations	9	11,000	55,000
Other income	10	-	368.73
<b>Total Income</b>		<b>11,000</b>	<b>55,368.73</b>
<b>Expenses</b>			
Purchase of stock-in-trade	11	3,500.21	26,911.79
Employee benefit expenses	12	7,317.30	26,939.08
Other expenses	13	286.29	803.81
<b>Total expenses</b>		<b>11,103.80</b>	<b>54,654.68</b>
<b>Profit before tax</b>		<b>(103.80)</b>	<b>714.05</b>
<b>Tax expenses</b>			
Current tax		-	-
<b>Profit(Loss) for the period</b>		<b>(103.80)</b>	<b>714.05</b>
<b>Earning per share-in ₹</b>			
<b>Basic</b>	<b>14</b>		
Before extraordinary Items		(10.18)	70
After extraordinary Adjustment		(10.18)	70
<b>SIGNIFICANT ACCOUNTING POLICIES &amp; NOTES TO THE ACCOUNTS</b>	<b>16</b>		

The accompanying notes are an integral part of the financial statements.

As per our report of even date  
 For SHITIJ DHAWAN & COMPANY  
 Chartered Accountants  
 (FRN: 026592N)



  
 MAGHAR SINGH MANN  
 Director  
 DIN: 00993752

For and on behalf of the Board of Directors  
  
 AMRIT PAL SINGH MANN  
 Director  
 DIN: 01083134

Notes to Financial statements for the year ended 31st March 2025  
 The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Authorised :</b> 5000 (31/03/2024:5000) Equity shares of Rs. 100.00/- par value	5,000	5,000
<b>Issued :</b> 1020 (31/03/2024:1020) Equity shares of Rs. 100.00/- par value	1,020	1,020
<b>Subscribed and paid-up :</b> 1020 (31/03/2024:1020) Equity shares of Rs. 100.00/- par value	1,020	1,020
<b>Total</b>	<b>1,020</b>	<b>1,020</b>

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in hundred

	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	1,020	1,020	1,020	1,020
Issued during the Period	-	-	-	-
Redeemed or bought back during the period	-	-	-	-
<b>Outstanding at end of the period</b>	<b>1,020</b>	<b>1,020</b>	<b>1,020</b>	<b>1,020</b>

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 100.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2025		As at 31st March 2024	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity	MR. AMRIT PAL SINGH MANN	1,010	99.02	1,010	99.02
	<b>Total :</b>	<b>1,010</b>	<b>99.02</b>	<b>1,010</b>	<b>99.02</b>

Details of shares held by Promoters

		Current Year					Previous Year				
		Shares at beginning		Shares at end		% Change	Shares at beginning		Shares at end		% Change
Promoter name	Particulars	Number	%	Number	%		Number	%	Number	%	
MAGHAR SINGH MANN	Equity [NV: 100.00 ]	10	0.98	10	0.98	0	10	0.98	10	0.98	0
AMRIT PAL SINGH MANN	Equity [NV: 100.00 ]	1010	99.02	1010	99.02	0	1010	99.02	1010	99.02	0
<b>Total</b>		<b>1020</b>		<b>1020</b>			<b>1020</b>		<b>1020</b>		



Note No. 2 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Surplus		
Opening Balance	(7,763.21)	(8,477.26)
Add: Profit for the year	-	714.05
Less: Loss for the year	(103.80)	-
Closing Balance	(7,867.01)	(7,763.21)
Balance carried to balance sheet	(7,867.01)	(7,763.21)

Note No. 3 Trade payables

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
(A) Micro enterprises and small enterprises	-	15,993.03
(B) Others	20,268.33	18,814.57
Total	20,268.33	34,807.60

Trade Payables Ageing Schedule

₹ in hundred

Payment date not defined (Outstanding for following periods from due date of Transaction)

Particular	Current Year				Previous Year					
	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total	Less than 1 Yrs	1-2 Years	2-3 Years	More than 3 Yrs	Total
MSME					0.00	15993.03				15993.03
Others	10895.62			9372.71	20268.33	0.00			18814.57	18814.57
Disputed Dues-MSME					0.00					0.00
Disputed-Others					0.00					0.00

Note No. 4 Other current liabilities

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Others payables		
Audit Fee Payable	325	325
Salary Payable	3,592	6,151
TDS PAYABLE	35	-
ESI PAYABLE	7.25	7.01
SGST PAYABLE	-	855.36
CGST PAYABLE	-	855.36
Director Remuneration Payable	2,481.95	2,481.95
	6,441.20	10,675.68
Total	6,441.20	10,675.68

Note No. 6 Loans and advances

₹ in hundred

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Excess TDS Amount Recoverable	-	-	148.39	-
IGST RECOVERABLE	-	-	1,699.25	-
Staff Advance	7,445	-	7,445	-
Advance Against Hotel Booking	-	-	-	100
Advance against Vehicle Hiring	-	-	-	11,686.28
GST Recoverable	-	1,836.02	2,263.03	-
Income Tax Refund Due	1,377.91	220	1,177.92	200
	8,822.91	2,056.02	12,733.59	11,986.28
Total	8,822.91	2,056.02	12,733.59	11,986.28



**Note No. 7 Trade receivables**

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
Secured, Considered good	-	-
Unsecured, Considered Good	-	10,300
Doubtful	-	-
Allowance for doubtful receivables	-	-
<b>Total</b>	-	10,300

**(Current Year)**

₹ in hundred

Particulars	Outstanding for following periods from due date of payment					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 (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

**(Previous Year)**

₹ in hundred

Particulars	Outstanding for following periods from due date of payment					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)	10,300	-	-	-	-	10,300
(ii) Undisputed Trade Receivables (considered doubtful)	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Provision for doubtful receivables	-	-	-	-	-	-

**Note No. 8 Cash and cash equivalents**

₹ in hundred

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Balance with banks</b>		
Balance with Scheduled Bank	6,103.74	840.36
<b>Total</b>	<b>6,103.74</b>	<b>840.36</b>
<b>Cash in hand</b>		
Cash in hand (As certified by the management)	2,879.85	2,879.84
<b>Total</b>	<b>2,879.85</b>	<b>2,879.84</b>
<b>Total</b>	<b>8,983.59</b>	<b>3,720.20</b>

**Note No. 9 Revenue from operations**

₹ in hundred

Particulars	31st March 2025	31st March 2024
<b>Sale of Services</b>		
Indigenous	11,000	55,000
	11,000	55,000
<b>Net revenue from operations</b>	<b>11,000</b>	<b>55,000</b>



**Note No. 10 Other income**

₹ in hundred

Particulars	31st March 2025	31st March 2024
Other non-operating income		
Deduction from Supplier Invoices	-	368.73
	-	368.73
<b>Total</b>	-	<b>368.73</b>

**Note No. 11 Purchase of stock-in-trade**

₹ in hundred

Particulars	31st March 2025	31st March 2024
Vehicle Hiring Charges	3,500.21	26,911.79
<b>Total</b>	<b>3,500.21</b>	<b>26,911.79</b>

**Note No. 12 Employee benefit expenses**

₹ in hundred

Particulars	31st March 2025	31st March 2024
<b>Salaries and Wages</b>		
Salaries	7,254.48	26,868.20
	<b>7,254.48</b>	<b>26,868.20</b>
ESI	62.82	70.88
<b>Total</b>	<b>7,317.30</b>	<b>26,939.08</b>

**Note No. 13 Other expenses**

₹ in hundred

Particulars	31st March 2025	31st March 2024
Bank charges	7.90	15.28
Accounting Charges	30	270
Conveyance expenses	-	85
Printing and stationery	-	29.50
Audit fees	-	200
Legal and Professional charges	-	154
Short & Excess	-	0.03
Software Charges	-	50
Excess TDS Recoverable Written Off	148.39	-
Advance Against Hotel Booking Written Off	100	-
<b>Total</b>	<b>286.29</b>	<b>803.81</b>

**Note No. 14 Earning Per Share**

₹ in hundred

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2025	31st March 2024	31st March 2025	31st March 2024
<b>Basic</b>				
Profit after tax (A)	(103.80)	714.05	(103.80)	714.05
Weighted average number of shares outstanding (B)	1,020	1,020	1,020	1,020
Basic EPS (A / B)	(10.18)	70	(10.18)	70
<b>Diluted</b>				
Profit after tax (A)	(103.80)	714.05	(103.80)	714.05
Weighted average number of shares outstanding (B)	1,020	1,020	1,020	1,020
Diluted EPS (A / B)	(10.18)	70	(10.18)	70
Face value per share	100	100	100	100



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Note number: 15 Additional Regulatory Information

(1) Details of Benami Property held

Current Year

Property details	Year of acquisition	Beneficiaries Details	Amount	If property is in book then reference of BS	If not in books then reason	Where there are proceedings against the company under this law as an a better of the transaction or as the transferor then the details shall be provided	Nature of proceedings	status of same	company's view on same
NA									

Previous Year

property details	Year of acquisition	beneficiaries Details	Amount	If property is in book then reference of BS	If not in books then reason	Where there are proceedings against the company under this law as an a better of the transaction or as the transferor then the details shall be provided	Nature of proceedings	status of same	company's view on same
NA									

(2) borrowings from banks or financial institutions on the basis of security of current assets

whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts. NO

Current Year

Current Assets Description	summary of reconciliation	Reason of material discrepancies
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Previous Year

Current Assets Description	summary of reconciliation	Reason of material discrepancies
----------------------------	---------------------------	----------------------------------

(3) Wilful Defaulter

Where a company is a declared wilful defaulter by any bank or financial Institution or other lender, following details shall be given.



*[Handwritten signature]*

Current Year

Date of declaration as wilful defaulter	Details of Nature	Details of amount
NA		

Previous Year

Date of declaration as wilful defaulter	Details of Nature	Details of amount
NA		

(4) Relationship with Struck off Companies

Current Year

Name of struck off Company	Nature of transactions with struck off Company	Balance outstanding	Relationship with the Struck off company
NA			

Previous Year

Name of struck off Company	Nature of transactions with struck off Company	Balance outstanding	Relationship with the Struck off company
NA			

(5) Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof

Current Year

NIL

Previous Year

NIL

(6) Compliance with number of layers of companies

Current Year

Name of Company	CIN	relationship/extent of holding of the company in such downstream companies
NA		

Previous Year

Name of Company	CIN	relationship/extent of holding of the company in such downstream companies
NA		

(7) Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	0.41	0.57	-28.07	Due to Decrease in current Liabilities
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.00	0.00	0.00	--
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00	0.00	0.00	--
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.02	-0.10	-118.18	Due to Decrease in Earning



Note number: 15 Additional Regulatory Information

(1) Details of Benami Property held

Current Year

Property details	Year of acquisition	Beneficiaries Details	Amount	If property is in book then reference of BS	If not in books then reason	Where there are proceedings against the company under this law as an a better of the transaction or as the transferor then the details shall be provided	Nature of proceedings	status of same	company's view on same
NA									

Previous Year

property details	Year of acquisition	beneficiaries Details	Amount	If property is in book then reference of BS	If not in books then reason	Where there are proceedings against the company under this law as an a better of the transaction or as the transferor then the details shall be provided	Nature of proceedings	status of same	company's view on same
NA									

(2) borrowings from banks or financial institutions on the basis of security of current assets

whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts. NO

Current Year

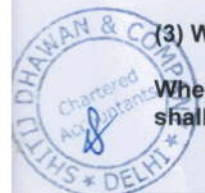
Current Assets Description	summary of reconciliation	Reason of material discrepancies

Previous Year

Current Assets Description	summary of reconciliation	Reason of material discrepancies

(3) Wilful Defaulter

Where a company is a declared wilful defaulter by any bank or financial Institution or other lender, following details shall be given.



*[Handwritten signature]*

(e) Inventory turnover ratio	Turnover	Average Inventory	0.00	0.00	0.00	--
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	2.14	3.33	-35.73	Due to Decrease in trade receivable
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.13	0.74	82.43	Due to Decrease in Purchase
(h) Net capital turnover ratio	Total Sales	Average Working Capital	-0.63	-3.02	-79.13	Due to Decrease in sale
(i) Net profit ratio	Net Profit	Net Sales	-0.01	0.01	-200.00	Due to losses
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.02	-0.11	-118.18	Due to Decrease in sales
(k) Return on investment			0.00	0.00	0.00	--

**(8) Compliance with approved Scheme(s) of Arrangements**

Effect of such Scheme of Arrangements have been accounted for in the books of account of the Company

Current Year		Previous Year	
in accordance with the Scheme	in accordance with accounting standards	in accordance with the Scheme	in accordance with accounting standards
NA		NA	

**(9) Undisclosed Income**

**Current Year**

During the current year, there are no such transactions which are not recorded in the books of accounts that 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)

**Previous Year**

During the Previous year, there are no such transactions which are not recorded in the books of accounts that 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)

**(10) Corporate Social Responsibility (CSR)**

Particulars	Current Year	Previous Year
Amount required to be spent	0.00	0.00
Amount of expenditure incurred	0.00	0.00
Shortfall at the end of the year	0.00	0.00
Total of previous years shortfall	0.00	0.00
Reason for shortfall	0.00	0.00
Nature of CSR activities	0.00	0.00
Details of related party transactions	0.00	0.00
Where a provision is made with respect to a liability incurred by entering into a contractual	0.00	0.00

**(11) Details of Crypto Currency or Virtual Currency**

Particulars	Current Year	Previous Year
Profit or loss on transactions involving Crypto currency or Virtual Currency	0.00	0.00
Amount of currency held as at the reporting date	0.00	0.00
Deposits or advances from any person for the purpose of trading or investing in Crypto Currency or virtual currency	0.00	0.00

**(12) During the year, the company has not advanced or loaned of invested funds to any person or entity for the specified purposes out of the borrowed funds and share premium.**



(13) During the current year and previous year, no funds were borrowed for the purpose of further lending, investment, guarantee or security to the third parties.

(14) Loans or Advances in the nature of loans granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, are:

- (a) repayable on demand or
- (b) without specifying any terms or period of repayment

Type of Borrower	Current Year		Previous Year	
	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	--	--	--	--
Directors	--	--	--	--
KMPs	--	--	--	--
Related Parties	--	--	--	--



*[Handwritten signature]*  
*[Handwritten signature]*

**M/S. MANN TOURS INDIA PRIVATE LIMITED**

**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS**

**Note No. : 16**

**A. Significant Accounting Policies**

1. SMC Company:-

The Company is a Small and Medium Sized Company (SMC) as defined in the Companies (Accounting Standards) Rules, 2021 notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

2. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

3. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

4. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

5. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

6. Provisions, Contingent Liabilities and Contingent Assets: NIL

7. General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

**(B) Notes on Financial Statements**

1. Trade receivables, Trade payables, Loans & Advances have been taken at their book value subject to confirmation and reconciliation.

2. Payments to Auditors:

<b>Auditors Remuneration</b>	<b>2024-2025</b>	<b>2023-2024</b>
Audit Fees	--	200.00
Total	--	<b>200.00</b>

3. Related Party disclosure as identified by the company and relied upon by the auditors:

**(A) Related Parties and their Relationship**

(I) Key Management Personnel

1. MAGHAR SINGH MANN
2. AMRIT PAL SINGH MANN

(II) Relative of Key Management Personnel

1. PARMJEET MANN
2. ROBIN SINGH MANN
3. GULJYOT MANN

(III) Enterprises owned or significantly influenced by Key Management personnel or their relatives

1. MANN FLEET PARTNERS LIMITED



*[Handwritten signature]*

Transactions with Related parties (Figure in Hundred)

Particulars	Transactions during the year			
	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Vehicle Hiring Receipts	--	11000.00	--	45000.00
Vehicle Hiring Charges	--	--	--	9047.62
Outstanding Balance	--	20268.00 Cr	--	11686.28 Dr.
Advance Salary	--	7445.00	--	--

4. Expenditure in Foreign Currency Nil Nil
5. Earning in Foreign Exchange Nil Nil
6. Utilization against borrowed funds 'other than' for the purpose it was borrowed : NIL
7. All the figures are rounded off to the nearest hundred.
8. Previous year figures have been regrouped/rearranged wherever necessary.

Signature to notes 1 to 16

In terms of Our Separate Audit Report of Even Date Attached.

For SHITIJ DHAWAN & COMPANY

Chartered Accountants



(SHITIJ DHAWAN)

PROPRIETOR

Membership No. 525558

Registration No. 026592N

Place:- DELHI

For M/S. MANN TOURS INDIA PRIVATE LIMITED

*(Signature)*

MAGHAR SINGH  
MANN

Director

DIN : 00993752

*(Signature)*

AMRIT PAL SINGH  
MANN

Director

DIN : 01083134

Date: - 01/09/2025

UDIN: - 25525558BMILCP6961