

NATUREWINGS HOLIDAYS PRIVATE LTD.

AE-341, SECTOR-1, SALT LAKE CITY, KOLKATA-700064

CIN:U63030WB2018PTC229417

BALANCE SHEET AS AT 31ST MARCH, 2022

Amount in '000			
Particulars	Note no.	Fig. as at the end of current reporting period	Fig. as at the end of previous reporting period
I. EQUITY AND LIABILITIES :			
1. Shareholder's Fund :			
(a) Share Capital	2	500	500
(b) Reserves and Surplus	3	8,424	6,500
2. Non-Current Liabilities :			
(a) Long Term Borrowings	4	873	0
3. Current Liabilities			
(a) Short Term Borrowings	5	0	171
(b) Other Current Liabilities	6	20,952	15,083
(c) Short Term Provisions	7	839	208
Total Equity & Liabilities		31,588	22,463
II. ASSETS :			
1. Non-Current Assets			
(a) Fixed Assets	8	1,493	508
(b) Long Term Loans & Advances	9	0	0
(c) Short Term Loans & Advances	10		
(d) Investments	11	0	0
(e) Other Non-Current Assets	12	57	150
2. Current Assets			
(a) Inventories	13	0	0
(b) Trade Receivables	14	32	25
(b) Trade Deposits	15	7,092	3,779
(d) Other Current Assets	16	945	731
(e) Cash and Cash Equivalants	17	21,969	17,270
Total Assets		31,588	22,463
*Notes forming part of the Accounts Additional Notes forming part of Accounts As per our report of even date			
Significant Accounting policies	1		
Notes on Financial Statements	2 - 25		
For, NATUREWINGS HOLIDAYS PRIVATE LIMITED			
For, J. L. RAHA & CO.			
Chartered Accountants			
		Sandip Raha	
		Director	
(Jahar Lal Raha)		(Din:0008309475)	
Partner			
Memb. No. 051338		For, NATUREWINGS HOLIDAYS PRIVATE LIMITED	
Firm Reg. no.322115E			
UDIN-22051338AOZYGG1058			
		Mousumi Raha	
		Director	
		(Din:0008309476)	
Place : Kolkata			
Date : 14.08.2022			



NATUREWINGS HOLIDAYS PRIVATE LTD.

AE-341, SECTOR-1, SALT LAKE CITY, KOLKATA-700064

CIN:U63030WB2018PTC229417

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Amount in '000

Particulars	Note no.	Fig. as at the end of current reporting period	Fig. as at the end of previous reporting period
I. INCOME :			
1. Income from Operation	18	41,269.30	13,764.69
2. Other Income	19	562.68	309.34
Total Income		41,831.98	14,074.03
II. EXPENSES :			
1. Direct Operating Expenses	20	31,839.55	7,646.07
2. Employee Benefit Expenses	21	4,055.58	2,737.17
3. Depreciation & Amortisation Expenses	22	207.60	346.35
4. Other Expenses	23	2,887.27	2,544.23
Total Expenses		38,989.99	13,273.81
Profit/(Loss) before Tax for the period		2,841.99	800.21
Less Provision for Income Tax for the year	7	839.21	208.06
Less Short Provision for earlier year		13.81	
Add Excess provision for earlier year		0.00	373.12
Less Deffered Tax (Ref Sl.I of Sch.23)	12 (ii)	65.25	22.91
Profit/(Loss) after Tax for the period		1,923.72	988.18
Profit/(Loss) Brought forward from previous year		6,500.17	5,511.99
		8,423.89	6,500.17
Significant Accounting policies	1		
Notes on Financial Statements	2 to 25		
	For, NATUREWINGS HOLIDAYS PRIVATE LIMITED		
<i>As per our report of date attached</i>			
For, J. L. RAHA & CO. Chartered Accountants		Sandip Raha Director (Din:0008309475)	
(Jahar Lal Raha) Partner Memb. No. 051338 Firm Reg. no.322115E UDIN- 22051338AOZYGG1058 Place : Kolkata Date : 14.08.2022		Mousumi Raha Director (Din:0008309476)	

NATUREWINGS HOLIDAYS PRIVATE LTD.

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1. SCHEDULES ANNEXED TO FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST March, 2022

A. Basic preparation of Financial Statement

(i) After Incorporation on 19.12.2018 company started its effective operational services from April, 2019

(ii) These financial statements have been prepared to comply with the Generally Accepted Accounting Principals in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Company's Act, 2013 as going concern and under historical cost convention

(iii) All assets and liabilities have been classified as current and non-current as per Company's normal operating cycle and other criteria set out in the Sch.III to the Company's Act, 2013.

B. Fixed Assets

(i) Fixed Assets are stated at cost, cost are inclusive of freight, duties, taxes and other direct expenses relating to acquisition and installation thereof. Company is not availing any input GST except trading with same line of business, therefore, GST paid

(ii) Depreciation including amortisation on Fixed assets is provided on Written Down Value Method over its useful lives as prescribed in Sch.II to the Company's Act, 2013

C. Revenue Recognition

(i) Revenue/income are recognised generally when services to the customer is completed.

(ii) Expenditure is accounted for when related service to the customer is completed. Lease rent paid for hotel booking have been booked to expenditure either on occupancy by customer or on completion of agreement.

(iii) Income from Commission and interest on investment have been recognised on accrual basis.

C. Inventories

Company is in service sector, hence does not maintain any inventory.

E. Foreign Currency transaction

Company have made Foreign currency transaction with Srilanka to the tune of USD 3934 through third party for booking Hotel accommodation and car hiring at Sri Lanka tour package.

F. Provision for Current & Deferred Tax

Provision is made for deferred tax assets in accordance with the Accounting Standard (AS) 3 arising due to timing gap between profit computed as per income tax Act and the book profit as per financial statement, for creation of a deferred tax assets or a liability. Asset/Liability is recognised only if there is a reasonable certainty on review of balance sheet at the

G. Provision and Contingent Liabilities

Provision involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. No Contingent Liabilities are foreseeable on the date of balance Sheet.

For, NATUREWINGS HOLIDAYS PRIVATE LIMITED

For, J. L. RAHA & CO.
Chartered Accountants

(Jahar Lal Raha)
Partner
Memb. No. 051338
Firm Reg. no.322115E

Sandip Raha
Director
(Din:0008309475)

For, NATUREWINGS HOLIDAYS PRIVATE LIMITED

Mousumi Raha
Director
(Din:0008309476)

Place : Kolkata
Date : 14/08/2022

NATUREWINGS HOLIDAYS PRIVATE LTD

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CIN:U63030WB2018PTC229417

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2022

Notes : 2 Share Capital

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
Authorised Capital 5,00,000 Equity Shares of Rs.10/- each	5,000.00	5,000.00
Issued, Subscribed & Paid up Capital (To the Subscribers of the Memorandum) 50,000 Equity Shares of Rs.10/- each, fully paid up	5,000.00	5,000.00
	500.00	500.00
Total	500.00	500.00

2.1 The details of Shareholders holding more than 5% Share

Name of the Shareholders	No of Shares Held	Percentage
Sandip Raha	44500	89%
Mousumi Raha	5000	10%

Note : 3 Reserve & Surplus

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
Profit & Loss b/f from last year	6,500.17	5,511.99
Add: Profit & (Loss) during the year (PAT)	1,923.72	988.18
Total	8,423.89	6,500.17

Note : 4 Long Term Borrowings

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
Hdfc Car Loan-126758282	873.26	0.00
Total	873.26	0.00

Note : 5 Short Term Borrowings

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
Sandip Raha-Director	0.00	0.00
Mousumi Raha-Director	0.00	171.34
Total	0.00	171.34

Note : 6 Other Current Liabilities

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
Audit Fees Payable	60.00	50.00
GST Payable	469.37	204.04
TDS Payable	0.00	4.43
Sundry Creditors for Car Hire Charges	38.46	38.46
Sundry Creditors - Others	417.33	200.65
Advance from Customer	19,847.56	14,570.65
Liability for Provident Fund	22.96	13.59
Liability for ESI	0.44	0.75
Liability for Employee's P-Tax	2.62	0.89
Office Rent Payable	93.15	
Total	20,951.89	15,083.47

(i) Out of total advance from customer Rs.84,83,310 is for pending Bhutan Trip received during last year.

(ii) Under the MSME Development Act,2006, came into effect from 2nd October, 2006 requires certain disclosure regarding MSME enterprises. The company is in process of gathering such information from suppliers about their coverage

Note : 7 Short Term Provisions

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
Provision for Taxation	839.21	208.06
Total	839.21	208.06

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Notes Forming Integral Part of the Balance Sheet as at 31st December 2021

Note : 8 Fixed Assets

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
Fixed Assets (As per Annexure -A)	1,493.24	508.39
Total	1,493.24	508.39

Note : 9 Long Term Loans & Advances

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
	0.00	0.00
Total	0.00	0.00

Note : 10 Short Term Loans & Advances

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
	0.00	0.00
Total	0.00	0.00

Note : 11 Investments

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2020
Capital Work-in-Progress	0.00	0.00
Total	0.00	0.00

Note : 12 Other Non-Current Assets

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
i) Preliminary & Pre-operative Expenses (to the extent not written off or adjusted)	55.81	83.72
ii) Deferred Tax (Ref. Sl.I of Sch.23)	0.94	66.19
Total	56.75	149.91

Note : 13 Inventories

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
	0.00	0.00
Total	0.00	0.00

Note : 14 Trade Receivables

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
Sundry Debtors	15.10	25.00
Commission Receivable	17.20	0.00
Total	32.30	25.00

Note : 15 Trade Deposits

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
Advance payment for Car Hire Charges	339.69	300.72
Advance Payment for Flight Booking	911.66	41.10
Advance Payment for Hotel Booking	5,832.59	3,381.11
Advance Salary	7.96	55.94
Total	7,091.90	3,778.87

Note : 16 Other Current Assets

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March, 2021
Advance Tax	500.00	50.00
TDS	82.15	31.33
GST Cash Ledger Balance	0.40	9.23
IT Refundable	15.05	640.77
Pre IPO Expenditure	336.00	0.00
Prepaid Domain Chrges	11.78	0.00
Total	945.37	731.33

(i) As the Company is going through IPO process Pre IPO Expenditure is treated as other Current Assets

Note : 17 Cash & Cash Equivalent

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
Cash Balance	778.20	352.22
Bank Balances :		
Axis Bank Ltd-919020003622125	1,247.98	294.11
Bank of Baroda-77870200000751	62.04	62.16
HDFC Bank Ltd-50200036090620	11,088.47	966.56
ICICI Bank Ltd-110305001372	238.56	172.22
State Bank of India-38204983420	8,553.44	415.24
Fixed Deposit with HDFC Bank-50300506624271	0.00	3,000.23
Fixed Deposit with HDFC Bank-50300506626521	0.00	1,000.08
Fixed Deposit with HDFC Bank-50300506628728	0.00	1,000.10
Fixed Deposit with SBI Bank-00000040101217047	0.00	10,006.64
Total	21,968.68	17,269.54

Notes Forming Integral Part of the Profit & Loss Account for the year ended 31st March, 2022**Note : 18 Income from Operation**

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
Operational Receipt	40,253.82	11,975.92
Income from Retention	1,000.26	1,788.77
Income from Commission	15.22	0.00
Total	41,269.30	13,764.69

(i) Income from Retention is Retention from Customer Refund)

(ii) Commission income is from ticket Booking

Note : 19 Other Income

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
Interest on IT Refund	55.78	0.00
Interest on Fixed Deposits	506.90	309.34
Total	562.68	309.34

Note : 20 Direct Operating Expenses

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
Car Hire Charges	6,886.08	1,417.55
Expenses for Flight Ticket	695.31	99.28
Hotel Booking & Tour Expenses	24,204.85	6,104.33
Railway Ticket Booking	53.30	24.91
	31,839.55	7,646.07

Note : 21 Employee Benefit Expenses

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
Salary & Wages	3,654.63	2,490.54
Employer's Contribution to ESI	7.61	6.73
Employer's Contribution to PF	108.02	80.86
Staff Welfare Expenses	195.08	55.65
Employee's Health Insurance	90.24	103.38
	4,055.58	2,737.17

Note : 22 Depreciation & Amortisation Expenses

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
Preliminary Expenses written off	27.91	27.91
Depreciation	179.70	318.45
Total	207.60	346.35

Note : 23 Other Expenses

Particulars	Current Year Ended 31st March,2022	Previous Year Ended 31st March,2021
Audit Fees	60.00	60.00
Bank Charges	54.24	18.50
Business Promotion	365.00	82.09
Car Running Expenses	2.55	0.00
Commission	0.00	0.00
Conveyance	1.59	13.41
Courier Charges	0.10	0.00
Director's Remuneration	1,190.26	1,082.08
Interest On TDS Deposit	0.62	3.00
Internet & Broadband	48.11	20.22
Late Fees For GST	3.00	34.22
Late Fees For P. Tax	0.00	0.31
GST Paid for FY - 19-20	0.00	0.79
GST Paid for FY - 20-21	8.83	0.00
EDLI & Admin Charges	10.42	6.73
Misc. Exp.	26.18	5.40
Electric Charges	51.64	77.02
Office Maintenance	31.84	58.18
Office Rent	621.00	621.00
Printing & Stationery	8.58	1.99
Professional Fee	49.87	71.60
Professional Tax for Company	5.00	0.00
Repair & Maintenance	71.23	16.15
Software Renewal Exp.	19.07	109.93
Telephone Exp.	109.63	157.13
Tour Expenses	67.79	103.49
Trade Licence fee	5.00	1.00
Forex Loss	10.58	0.00
Interest on Car loan	5.36	0.00
Municipal Tax-Office	59.28	0.00
Rates and Taxes	0.50	0.00
Total	2,887.27	2,544.23

(i) Forex Loss is due to difference in exchange Rate on the date of payment.

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CIN:U63030WB2018PTC229417

SCHEDULES ANNEXED TO FORMING PART OF ACCOUNTS FOR THE YEAR ENDING 31ST MARCH, 2022

Note : 24 Notes on Accounts

A. Previous year figures are re-grouped and re-arranged.

B. The disclosure of AS-20 "Earning per Share" issued by the Institute of Chartered Accountants of India are as under :

Particulars	Current Year Ended 31st March,2022	Period ended 31st March,2021
Profit/ (Loss) attributable to Equity Shareholders (Rs.)A`Basic/Weighted average no of Equity Shares - (Ns)`B`	38.47	19.76
Basic & Diluted EPS (A/B)	38.47	19.76

C. Payment to Auditors are as under :

	Period ended 31st March,2022 Rs.	Period ended 31st March,2021
Audit Fees- As Statutory & Tax Audit Fees	60.00	60.00
Income in Foreign Currency	Nil	Nil
Expenses in Foreign Currency (USD 3934)	308.27	Nil

E. Based on Synergic, risks and return associated with business operations and in terms of Accounting Standard-17, the company is engaged in a single segment of conducting toures and travels in India, Bhutan and Nepal. Transactions with Nepal and Bhutan Nationals are made through banking channel in Indian currency and with Srilanka where payment was made in

F. Debtors Creditors and balances with parties are taken as per books which are subject to formal confirmation.

G. Since the company has no employees drawing remuneration in excex of the limit of Sec.217(2A) of the Co`s Act, 1956 details relating to remuneration as desired by paragraph 2 to 3 of Schedule vi of the Companies Act, 1956 cannot be furnished.

H. Events after the date of Balance Sheet : Due to outbreak of 3rd wave of COVID-19 globally and in India, the companys` management has made an fresh assessment of likely adverse impact on business and financial risks, and belives that the impact is likely to be short term in nature. The management does not see any long term risk in Company`s ability to continue business as going concern and meeting its liability as and when they fall due.

I. The Company has no pending litigations

J. Provision is made for deffered tax arising due to timing differences between profits computed for Income tax and the book

	FY- 2021-22	FY- 2020-21
Depreciation as per I. Tax	388.84	230.33
Depreciation as per Company's Act.	179.70	318.45
Deffered Tax Liabilities	65.25	0.00
Deffered Tax Assets	0.00	22.91
Total (Ref. Sl.12 to notes on accounts)	0.94	66.19

Signature to Notes 1 to 25 inclusive

For, J. L. RAHA & CO.
Chartered Accountants

(Jahar Lal Raha)
Partner
Memb. No. 051338
Firm Reg. no.322115E

Place : Kolkata
Date : 14.08.2022

For, NATUREWINGS HOLIDAYS PRIVATE LIMITED

Sandip Raha
Director
(Din:0008309475)

Mousumi Raha
Director
(Din:0008309476)

Note : 25 Notes on Accounts**NOTES ON DIVISION I – NON IND AS SCHEDULE III TO THE COMPANIES ACT, 2013 (Revised)****1. Promoter's shareholding:**

Shares held by promoters at the end of the Ye No. of Shares ar %
Change during

Sl no	Promoter's name	No of Shares	* % of Total Shares	% Change during
1	Sandip Raha	44500	89%	0
2	Mousumi Raha	5000	10%	0
3	Suman Kr. Paul	500	1%	0

2. Trade Receivables ageing schedule:-

2021-2022		Fig in 000				
Particulars	Less than 6 Months	6 Months -1 years	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	26.80	-	-	-	-	26.80
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

3. Trade Payables ageing schedule :-

2021-2022		Fig in 000				
Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
(i) MSME	-	-	-	-	-	-
(ii) Others	10,508.84	438.70	9,340.71		20,288.25	
(iii) Disputed dues – MSME	-	-	-	-	-	-
(iv) Disputed dues – Others	-	-	-	-	-	-

4. Title Deed of Immovable Property not held in name of the Company :Not Applicable

5. Disclosure on Revaluation of Assets: :Not Applicable

6. Disclosure on Loans/ Advance to Directors/ KMP/ Related parties: :Not Applicable

7. Capital Work-in Progress (CWIP) :Not Applicable

8. Intangible assets under development: :Not Applicable

9. Details of Benami Property held: :Not Applicable

10. Working Capital/Borrowings:

WC	Borrowings	Ratio
8,247	873	9.44

(Amt in '000)

11. Wilful Defaulter & End use of Funds:

Not Applicable

12 Solvency:		2021-2022	2020-
(a) Current Ratio		1.38	1.42
(b) Debt-Equity Ratio		1.75	0.34
(c) Debt Service Coverage Ratio		10.80	35.71
(d) Return on Equity Ratio		11.54	5.93
(e) Inventory turnover Ratio		NA	NA
(f) Trade Receivables Turnover Ratio		12.00	12.00
(g) Trade Payables Turnover Ratio		0.00	0.00
(h) Net Capital Turnover Ratio		82.54	27.53
(i) Net Profit Ratio		0.05	0.07
(j) Return on Capital Employed		0.29	0.11
(k) Return on Investment		0.22	0.14

13. Details in respect of Utilization of Borrowed funds and share premium shall be provided in respect of:

i) During the year Car Purchased against Loan taken from HDFC of Rs.887203.

14. Relationship with Struck off Companies: :Not Applicable

15. Registration of charges or satisfaction with Registrar of Companies: :Not Applicable

16. Compliance with number of layers of companies :Not Applicable

17. Compliance with approved Scheme(s) of Arrangements :Not Applicable

18. Total Income:	Note No.	Amount (in '000)
1. Income from Operation	18	41,269
2. Other Income	19	563
Total Income		41,832

19. Undisclosed Income: :Not Applicable

20. CSR: :Not Applicable

21. Crypto Currency or Virtual Currency: :Not Applicable

For, NATUREWINGS HOLIDAYS PRIVATE LIMITED

For, J. L. RAHA & CO.
Chartered Accountants

(Jahar Lal Raha)
Partner
Memb. No. 051338
Firm Reg. no.322115E

Sandip Raha
Director
(Din:0008309475)

Place : Kolkata
Date : 14.08.2022

Mousumi Raha
Director
(Din:0008309476)

NATUREWINGS HOLIDAYS PRIVATE LTD.
AE-341, SECTOR-1, SALT LAKE CITY, KOLKATA-700064
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Schedule of Assets for the period ending 31.03.2022

Amount in thousands

Assest Name	WDV-01-04-2021	Date	First six Months	Date	Next six Months	Total Value	Residual Value	Depreciable Value	Age in yrs	Rate of Depreciation per WDV	Depreciation for the full year	Depreciation for the part of the year	Total Depreciation upto 31.03.22	WDV-31-03-2022
A. 25.89% Block														
A.C. Machine	69.52					69.52	6.08	63.44	10	25.89%	16.42		16.42	53.09
Electrical Installation	97.75					97.75	8.55	89.20	10	25.89%	23.09		23.09	74.66
Furniture & Fixture	132.54					132.54	11.52	121.02	10	25.89%	31.33	0.00	31.33	101.21
FAN	8.91					8.91	0.70	8.21	10	25.89%	2.12	0.00	2.12	6.78
Mobile	3.41			12/7/2021	11.50	14.91	0.87	14.04	10	25.89%	0.81	0.89	1.70	13.21
Office Appliance	15.04					15.04	1.32	13.73	10	25.89%	3.55		3.55	11.49
Television	22.51					22.51	1.97	20.54	10	25.89%	5.32		5.32	17.19
Microwave	2.40					2.40	0.21	2.19	10	25.89%	0.57		0.57	1.83
NOTE COUNTING MACHINE	3.25					3.25	0.27	2.98	10	25.89%	0.77	0.00	0.77	2.48
Total of 25.89% Block	355.32		0.00		11.50	366.82	31.48	335.34			83.99	0.89	84.88	281.94
B. 63.16% Block														
Computer & Software	140.78			3/11/2022	57.00	197.78	32.91	164.87	3	63.16%	69.93	1.97	71.90	125.89
Printer	7.19					7.19	1.94	5.24	3	63.16%	3.31		3.31	3.87
Projector	5.10					5.10	1.43	3.67	3	63.16%	2.32	0.00	2.32	2.78
Total of 63.16% Block	153.07		0.00		57.00	210.07	36.28	173.79			75.56	1.97	77.53	132.54
C. 11.88% Block														
Car-Nexa				2/9/2022	1,096.05	1,096.05	54.80	1,041.25	8	11.88%	0.00	17.28	17.28	1,078.76
Total of 11.88% Block	0.00		0.00		1,096.05	1,096.05	54.80	1,041.25			0.00	17.28	17.28	1,078.76
Grand Total	508.39		0.00		1,164.55	1,672.94	122.56	1,550.37			159.55	20.14	179.70	1,493.24

For, J. L. RAHA & CO.
Chartered Accountants

For, NATUREWINGS HOLIDAYS PRIVATE LIMITED

(Jahar Lal Raha)
Partner Memb. No. 051338
Memb. No. 051338
Firm Reg. no.322115E

Sandip Raha
Director
(Din:0008309475)

Mousumi Raha
Director
(Din:0008309476)

NATUREWINGS HOLIDAYS PRIVATE LTD.
AE-341, SECTOR-1, SALT LAKE CITY, KOLKATA-700064
CIN:U63030WB2018PTC229417

Schedule of Assets for the period ending 31.03.2022 as per IT Act

Assest Name	WDV-01-04-2021	Date	First six Months	Date	Next six Months	Total Value	Depreciable Value	Age in yrs	Rate of Depreciation per WDV
A. 10% Block									
A.C. Machine	98.48					98.48	98.48	10	10%
Electrical Installation	138.48					138.48	138.48	10	10%
Furniture & Fixture	186.58					186.58	186.58	10	10%
FAN	11.64					11.64	11.64	10	10%
Mobile	15.18			12/7/2021	11.50	26.68	26.68	10	10%
Office Appliance	21.31					21.31	21.31	10	10%
Television	31.89					31.89	31.89	10	10%
Microwave	3.40					3.40	3.40	10	10%
NOTE COUNTING MACHINE	4.37					4.37	4.37	10	10%
Total of 10% Block	511.33		0.00		11.50	522.83	522.83		
B. 40% Block									
Computer & Software	237.75			3/11/2022	57.00	294.75	294.75	3	40%
Printer	13.99					13.99	13.99	3	40%
Projector	10.26					10.26	10.26	3	40%
Total of 40% Block	261.99		0.00		57.00	318.99	318.99		
C. 15% Block									
Car-Nexa	0.00		0.00	2/9/2022	1,096.05	1,096.05	1,096.05	8	15%
Total of 15% Block	0.00		0.00		1,096.05	1,096.05	1,096.05		
Grand Total	773.32		0.00		1,164.55	1,937.87	1,937.87		

For, NATUREWINGS HOLIDAYS PRIVATE LIMITED

Sandip Raha
Director
(Din:0008309475)

For, NATUREWINGS HOLIDAYS PRIVATE LIMITED

Mousumi Raha
Director
(Din:0008309476)

Amount in thousands

Depreciation for the full year	Depreciation for the part of the year	Total Depreciation upto 31.03.22	WDV-31-03-2022
9.85		9.85	88.63
13.85		13.85	124.63
18.66	0.00	18.66	167.92
1.16	0.00	1.16	10.48
2.67	1.15	3.82	22.86
2.13		2.13	19.18
3.19		3.19	28.70
0.34		0.34	3.06
0.44	0.00	0.44	3.94
52.28	1.15	53.43	469.39
95.10	11.40	106.50	188.25
	0.00		
5.59	0.00	5.59	8.39
4.10	0.00	4.10	6.16
104.80	11.40	116.20	202.80
0.00	219.21	219.21	876.84
	219.21	219.21	876.84
157.08	231.76	388.84	1,549.03
			1,549.03

Solvancy Ratio vide Sl.12

(a) Current Ratio	Current assets/current liabilities
(b) Debt-Equity Ratio	Total liabilities/ Total shareholders' equity
(c) Debt Service Coverage Ratio	Net operating income/ Debt Service
(d) Return on Equity Ratio	Net Income/ Average shareholders equity
(e) Inventory turnover Ratio	Cost of goods sold/ average inventory
(f) Trade Receivables Turnover Ratio	Net Credit sales/ Avg Accounts Receivables
(g) Trade Payables Turnover Ratio	Net Credit Purchases/ Avg Accounts Payables
(h) Net Capital Turnover Ratio	Total Sales/ Shareholders Equity
(i) Net Profit Ratio	Net Income/ Revenue
(j) Return on Capital Employed	EBIT/ (Total Assets- Total Current liabilities)
(k) Return on Investment	Net Income/ Cost of Investment

ANNEXURE - B

2021-2022	2020-2021
1.38	1.42
1.75	0.34
10.80	35.71
11.54	5.93
NA	NA
12.00	12.00
0.00	0.00
82.54	27.53
0.05	0.07
0.29	0.11
0.22	0.14

0.05