

NATUREWINGS HOLIDAYS LIMITED
(Formerly Known as Naturewings Holidays Private Limited)
[CIN:U63030WB2018PLC229417]

[All amounts in Lakhs, unless otherwise stated]

Annexure- II RESTATED STATEMENT OF PROFIT AND LOSS

Particulars	Note	Period ended 30th June 2023	Year ended 31st March 2023	Year ended 31st March 2022	Year ended 31st March 2021
Revenue					
Revenue from Operations	16	1,113.28	1,170.47	412.54	137.65
Other Income	17	0.71	5.78	5.78	3.09
Total Revenue (A)		1,113.99	1,176.25	418.32	140.74
Expenses					
Cost of Operation	18	950.78	912.61	318.39	76.46
Employee Benefits Expenses	19	34.86	111.30	52.46	38.20
Finance Costs	20	1.41	1.64	0.59	-
Depreciation	21	2.93	15.22	1.80	3.18
Other Expenses	22	16.97	51.87	16.39	15.05
Total Expenses (B)		1,006.95	1,092.64	389.63	132.89
Profit Before Tax (A-B)		107.04	83.61	28.69	7.85
Tax Expense					
Current Tax		27.54	21.74	8.31	2.14
Deferred Tax		2.51	(3.21)	0.49	0.16
Total Tax Expense		30.05	18.53	8.80	2.30
Profit for the Year		76.99	65.08	19.89	5.54
Earnings per equity share:					
Value of equity share of Rs.10 each					
Basic and Diluted	23	9.06	7.66	2.34	0.65

The above statement should be read with significant accounting policies & notes on financial statements in Annexure IV & XXV

As per our report of even date

For Maheshwari & Co.

Chartered Accountants

FRN: 105834W

For and on behalf of the Board of Directors

Naturewings Holidays Limited

Sd/-

Vikas Asawa

(Partner)

(Membership No. 172133)

Sd/-

Sandip Raha

(Director)

(Din: 0008309475)

Sd/-

Mousumi Raha

(Director)

(Din: 0008309476)

Sd/-

Prasun Ghosh

(Chief Financial Officer)

(PAN:BOBPG3276C)

Sd/-

Annu Jain

(Company Secretary)

(M. No.: A38042)

Place : Mumbai

Date : October 27, 2023

Place : Kolkata

Date : October 27, 2023

CAPITAL STRUCTURE

The Equity Share capital of our Company, as on the date of this Draft Prospectus and after giving effect to the Issue is set forth below:

(Amount in Lakhs except share data)

Sr. No.	Particulars	Aggregate Nominal Value	Aggregate value at Issue Price
A.	AUTHORISED EQUITY SHARE CAPITAL		
	40,00,000 Equity Shares of face value of ₹10.00/- each	400.00	-
B.	ISSUED, SUBSCRIBED AND PAID-UP SHARE CAPITAL BEFORE THE ISSUE		
	22,10,000 Equity Shares of face value of ₹10.00/- each	221.00	-
C.	PRESENT ISSUE IN TERMS OF THIS DRAFT PROSPECTUS *		
	Up to 9,50,000 Equity Shares of ₹10.00/- each for cash at price of ₹ [●]/- per share	95.00	[●]
	Which comprises:		
	Market Maker Reservation portion: Reservation for Market Maker up to [●] Equity Shares of ₹10.00/- each for cash at price of ₹ [●]/- will be available for allocation to Market Maker	[●]	[●]
	Net Issue to the Public: Net Issue to the Public up to [●] Equity Shares of ₹10.00/- each for cash at price of ₹ [●]/- per share	[●]	[●]
	Of which:		
	Allocation to Retail Individual Investor: Up to [●] Equity Shares of face value of ₹ 10.00/- each fully paid up for a cash price of ₹ [●]/- per Equity Share i.e., 50% of the Net Issue shall be available for allocation Retail Individual Investors	[●]	[●]
	Allocation to Other than Retail Individual Investors: Up to [●] Equity Shares of face value of ₹ 10.00/- each fully paid up for a cash price of ₹ [●] /- per Equity Share i.e., 50% of the Net Issue shall be available for allocation to other than Retail Individual Investors	[●]	[●]
D.	ISSUED, SUBSCRIBED AND PAID-UP SHARE CAPITAL AFTER THE ISSUE		
	[●] Equity Shares of face value of ₹ 10.00 each		[●]
E.	SECURITIES PREMIUM ACCOUNT		
	Before the Issue		Nil**
	After the Issue		[●]

*The present Issue has been authorized pursuant to a resolution of our Board of Directors dated October 20, 2023 and by Special Resolution passed under Section 62(1)(c) of the Companies Act, 2013 at the Extraordinary General Meeting of the members held on October 23, 2023.

**As certified by M/S Maheshwari & Co. by way of their certificate dated November 04, 2023

Class of Shares

Our Company has only one class of share capital i.e., Equity Shares of ₹ 10.00/- each only. All Equity Shares issued are fully paid up. Our Company does not have any outstanding convertible instruments as on the date of this Draft Prospectus.