



DIRECTORS' REPORT

To,
The Members,
SAILANI TOURS N TRAVELS PVT LTD

Your directors have pleasure in presenting their Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the period ended 31st March, 2021.

FINANCIAL HIGHLIGHTS

During the year under review, performance of your company as under:

Particulars	(Rs.)	(Rs.)
	Period ended 31 st March 2021	Year ended 31 st March 2020
Turnover	1,09,91,178	4,27,64,700
Profit/(Loss) before taxation	3,67,632	7,03,681
Less: Current Tax	63,780	-
Less: Short Provision for Tax in earlier years	1,17,994	-
Less: Deferred Tax	1,78,054	1,11,642
Profit/(Loss) after tax	7,804	5,92,039
Add: Balance B/F from the previous year	5,92,039	-
Balance Profit / (Loss) C/F to the next year	5,99,843	5,92,039

STATEMENT OF COMPANY'S AFFAIR AND FUTURE OUTLOOK

The Company is engaged in the business of tours and travels – both domestic and international. The company got incorporated on 26.09.2019 and clocked turnover of 1.09 Crore. Due to Corona pandemic, the business prospect of the company has been affected very adversely. However, with expectation of corona vaccine being available soon, the management is hopeful of good business in last quarter of FY 2020-21.

CHANGE IN NATURE OF BUSINESS, IF ANY

There is no change in the nature of business of the company.

DIVIDEND

In order to preserve the cash flows of the company, management has not declared any dividend for the FY 2020-21.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

Sailani Tours N Travels Privat Limited

Corporate Office:

For Sailani Tours N Travels (P) Ltd.

For Sailani Tours N Travels (P) Ltd.

Director

SAILANI TOURS N TRAVELS PVT LTD
CIN: U63090WB2019PTC234136

AMOUNTS TRANSFERRED TO RESERVES

The Board of the company has not decided/proposed to carry any amount to Reserve.

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATES

The Company does not have any Subsidiary, Joint venture or Associate Company.

CHANGES IN SHARE CAPITAL, IF ANY

The company has issued Share Capital amounting to Rs. 82 Lakh consisting of 8.2 Lakh equity shares of Rs. 10/- each was raised during the period ended on 31st March, 2021.

MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which this financial statement relate on the date of this report.

DISCLOSURE REGARDING ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS

The Company has not issued Equity Shares with Differential Rights as stated in Rule 4(4) of Companies (Share Capital and Debenture Rules, 2014) for the Financial Year.

DISCLOSURE REGARDING ISSUE OF EMPLOYEE STOCK OPTIONS

The Company has not provided any Stock Option Scheme to the employees as stated in Rule 12(9) of Companies (Share Capital and Debenture Rules, 2014).

DISCLOSURE REGARDING ISSUE OF SWEAT EQUITY SHARES

The Company has not issued any Sweat Equity Shares during the year under review as specified in Rule 8(13) of Companies (Share Capital and Debenture Rules, 2014).

DEPOSITS

The company has not accepted any deposits during the year.

DETAILS OF SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL

No significant and material orders have been passed by any regulator(s) or Court(s) or Tribunal(s) impacting the going concern's status and Companies operations in future.

STATEMENT IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROL WITH REFERENCE TO THE FINANCIAL STATEMENTS

Your Company has an adequate system of internal control procedure as commensurate with the size and nature of business, which ensures that all assets are safeguarded and protected against loss and all transactions are recorded and reported correctly.

For Sailani Tours N Travels (P) Ltd.

Director

For Sailani Tours N Travels (P) Ltd.

SAILANI TOURS N TRAVELS PVT LTD
CIN: U63090WB2019PTC234136

EXTRACT OF ANNUAL RETURN

The Extract of Annual Return as required under section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, in Form MGT-9 is annexed herewith as (Annexure: A).

NUMBER OF BOARD MEETINGS

The Company had 6 (Six) Board meetings during the financial year under review

SN	Date of Meeting	Board Strength	No. of Directors Present
1	18-06-2020	4	4
2	10-08-2020	4	4
3	12-10-2020	4	4
4	01-12-2020	4	4
5	15-01-2021	4	4
6	12-03-2021	4	4

PARTICULARS OF LOAN, GUARANTEES AND INVESTMENTS UNDER SECTION 186

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

The particulars of contracts or arrangements with related parties referred to in section 188(1) of the Companies Act, 2013 has been exempted for Private Companies vide MCA Notification dated 05th June 2015. Hence no disclosure in form AOC-2 is required to be attached with the report.

STATUTORY AUDITORS

M/s. Kedia Dhandharia & Co., Chartered Accountants, Statutory Auditors of the Company who hold office up to the conclusion of the ensuing AGM has expressed their unwillingness to continue as Auditors of the company. M/s P. Mukherjee & Co., Chartered Accountants have expressed their willingness and eligibility under the provision of the Companies Act, 2013 to act as statutory auditors of the company, which is subject to shareholders' approval. The Board of Directors has proposed the appointment of M/s P. Mukherjee & Co., Chartered Accountants as the statutory Auditor of the company, subject to shareholder approval, pursuant to section 139 of the Companies Act, 2013 (subject to the ratification of their appointment at every AGM of the company), to examine and audit the accounts of the Company, on such remuneration as may be mutually agreed upon between the Board of Directors of the Company.

For Sailani Tours N Travels (P) Ltd.


Director

For Sailani Tours N Travels (P) Ltd.


Director

SAILANI TOURS N TRAVELS PVT LTD
CIN: U63090WB2019PTC234136

There are no qualifications or adverse remarks in the auditors, report which require any clarification/explanation. The notes on financial statements are self-explanatory, and needs no further explanation.

CONSERVATION OF ENERGY, TECHNOLOGY, ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The details of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo are as under.

A. Conservation of Energy, Technology Absorption

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

B. Foreign Exchange Earnings and Outgo

Foreign exchange earned in term of actual inflows during the financial year 2020-21 was Rs. 19,177/-.

Foreign exchange outgo in term of actual outflows during the financial year 2020-21 was Rs. 6,25,614/-.

DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year under report, there has been no change in the constitution of Board of Directors and Key Management Personnel.

DISCLOSURE AS PER RULE 5 OF COMPANIES (APPOINTMENT & REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

Your company has not paid any remuneration attracting the provisions of Rule 5(2) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014. Hence, no information is required to be appended to this report in this regard.

DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

- a) In the preparation of the annual accounts for the financial period ended 31st March, 2021, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March 2021 and of the profit of the Company for that period;

For Sailani Tours N Travels (P) Ltd.

For Sailani Tours N Travels (P) Ltd.

Director

SAILANI TOURS N TRAVELS PVT LTD
CIN: U63090WB2019PTC234136

- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis;
- e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ACKNOWLEDGEMENT

Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

Registered Office:

CE-25 Sector -1, 3rd Cross Road,
Salt Lake City
Kolkata- WB 700064
Dated: 18th September, 2021

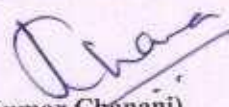
By Order of the Board

For Sailani Tours N Travels (P) Ltd.

For Sailani Tours N Travels (P) Ltd.


(Pradip Bose)

Director-DIN 00235814


(Krishna Kumar Chanani)

Director-DIN 00369417

Director

Annexure - A

Form No. MGT-9

EXTRACT OF ANNUAL RETURN
As on the financial year ended on 31st March, 2021

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12 (1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i) CIN:	U63090WB2019PTC234136
ii) Registration Date:	26-09-2019
iii) Name of the Company:	SAILANI TOURS N TRAVEL PRIVATE LIMITED
iv) Category / Sub-Category of the Company:	Category- Company limited by shares Sub-category-Indian Non-Government Company
v) Address of the Registered office and contact details:	CE-25, Sector-1, 3rd Cross Road, Salt Lake City Kolkata. WB PIN: 700064 Telephone No: - 7488411462
vi) Whether listed company:	NO
vii) Name, Address and Contact details of Registrar and Transfer Agent, if any:	N. A

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated: -

Sl. No.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
1.	Tours and Travels	-	100

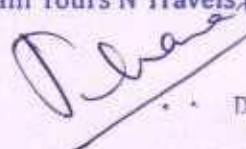
III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

S. No.	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/Associate	% of Shares Held	Applicable Section
1	-	-	-	-	-

For Sailani Tours N Travels (P) Ltd.


Director

For Sailani Tours N Travels (P) Ltd.


Director

IV. SHAREHOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/HUF	-	7,10,000	7,10,000	100	-	15,30,000	15,30,000	100	-
b) Central Govt.	-	-	-	-	-	-	-	-	-
c) State Govt(s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any Other	-	-	-	-	-	15,30,000	15,30,000	100	-
Sub-total (A) (1):-	-	7,10,000	7,10,000	100	-	15,30,000	15,30,000	100	-
(2) Foreign									
a) NRIs - Individuals	-	-	-	-	-	-	-	-	-
b) Other - Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks / FI	-	-	-	-	-	-	-	-	-
e) Any Other....	-	-	-	-	-	-	-	-	-
Sub-total (A) (2):-	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	-	7,10,000	7,10,000	100	-	15,30,000	15,30,000	100	-
B. Public									
1. Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt.	-	-	-	-	-	-	-	-	-

For Sailani Tours N Travels (P) Ltd.

For Sailani Tours N Travels (P) Ltd.

Director

d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (Specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	-	-	-	-	-	-	-	-
2. Non-Institutions	-	-	-	-	-	-	-	-	-
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (Specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)-(B)(1)+(B)(2)	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	7,10,000	7,10,000	100	-	15,30,000	15,30,000	100	-

For Sailani Tours N Travels (P) Ltd.

For Sailani Tours N Travels (P) Ltd.

(ii) Shareholding of Promoters

Sl No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	
1	Krishna Kumar Chanani	7,08,000	99.72	-	7,08,000	46.27	-	53.45
2	Sunita Chanani	2,000	0.28	-	2,000	0.13	-	0.15

(iii) Change in Promoters' Shareholding (please specify, if there is no change)

Sl. No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	Krishna Kumar Chanani				
	At the beginning of the year	7,08,000	99.72	7,08,000	46.27
	Date wise Increase/ Decrease in Promoters Shareholding during the year specifying the reasons for increase/decrease (e.g. allotment/ transfer/ bonus/ sweat equity etc.):	-	53.45	-	-
	At the End of the year	7,08,000	46.27	7,08,000	46.27
2.	Sunita Chanani				
	At the beginning of the year	2,000	0.28	2,000	0.13
	Date wise Increase/Decrease in Promoters Shareholding during the year specifying the reasons for increase/decrease (e.g. allotment/ transfer/ bonus/ sweat equity etc.):	-	0.15	-	-
	At the end of the year	2,000	0.13	2,000	0.13

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Name of the Shareholder:

Sl. No.	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	Ankita Tewari	-	-	1,00,000	6.54

2	Ram Lal Tewari	-	-	1,00,000	6.54
3	Saurabh Tewari	-	-	1,00,000	6.54
4	Shivangi Tewari	-	-	1,00,000	6.54
5	Siddharta Tewari	-	-	1,00,000	6.54
6	Anil Kumar Pandey	-	-	50,000	3.27
7	Maya Pandey	-	-	50,000	3.27
8	Rahul Pandey	-	-	50,000	3.27
9	Shreya Tewari	-	-	50,000	3.27
10	Sonal Bhotika	-	-	50,000	3.27

(v) Shareholding of Directors and Key Managerial Personnel:

Sl. No.	For Each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	Krishna Kumar Chanani				
	At the beginning of the year	7,08,000	99.72	7,08,000	46.27
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase/ decrease (e.g. allotment/ transfer/ bonus/ sweat equity etc.):	-	53.45	-	-
	At the End of the year	7,08,000	46.27	7,08,000	46.27
2.	Sunita Chanani				
	At the beginning of the year	2,000	0.28	2,000	0.13
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase/ decrease (e.g. allotment/ transfer/ bonus/ sweat equity etc.):	-	0.15	-	-
	At the End of the year	2,000	0.13	2,000	0.13
3.	Pradip Bose				
	At the beginning of the year	-	-	-	-
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase/ decrease (e.g. allotment/ transfer/ bonus/ sweat equity etc.):	Nil			
	At the End of the year	-	-	-	-

4.	Ajoy Kumar Prasad			
	At the beginning of the year	-	-	-
	Date wise Increase/ Decrease in Shareholding during the year specifying the reasons for increase/ decrease (e.g. allotment/ transfer/ bonus/ sweat equity etc.):	Nil		
	At the End of the year	-	-	-

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year:				
i) Principal Amount	-	2,20,25,276	-	2,20,25,276
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ ii+ iii)	-	2,20,25,276	-	2,20,25,276
Change in Indebtedness during the financial year:				
· Addition	-	1,18,41,802	-	1,18,41,802
· Reduction	-	84,54,888	-	84,54,888
Net Change	-	33,86,914	-	33,86,914
Indebtedness at the end of the financial year:				
i) Principal Amount	-	2,54,12,190	-	2,54,12,190
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	2,54,12,190	-	2,54,12,190

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

Sl. No.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount (Rs.)
1.	Gross salary (Rs):	-	-	-	-	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) of Income Tax Act, 1961	-	-	-	-	-

For Sailani Tours N Travels (P) Ltd.

For Sailani Tours N Travels (P) Ltd.

2	Stock Option	-	-	-	-	-
3	Sweat Equity	-	-	-	-	-
4	Commission:	-	-	-	-	-
	- as % of profit	-	-	-	-	-
	- others, specify	-	-	-	-	-
5	Others (LTA and Retirement benefits)	-	-	-	-	-
	Total (A)	-	-	-	-	-
	Ceiling as per the Act (5% of PBT)	-	-	-	-	-

B. Remuneration to other directors:

Sl. no.	Particulars of Remuneration	Name of Directors				Total Amount
1.	Independent Directors					
	· Fee for attending board committee meetings	-	-	-	-	-
	· Commission	-	-	-	-	-
	· Others, please specify	-	-	-	-	-
	Total (1)	-	-	-	-	-
2.	Other Non-Executive Directors					
	· Fee for attending board committee meetings	-	-	-	-	-
	· Commission	-	-	-	-	-
	· Others, please specify	-	-	-	-	-
	Total (2)	-	-	-	-	-
	Total (B)=(1+2)	-	-	-	-	-
	Total Managerial Remuneration	-	-	-	-	-
Overall Ceiling as per the Act (1% of PBT)	-	-	-	-	-	

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl. no.	Particulars of Remuneration	(Key Managerial Personnel)		
		CEO	Company Secretary & CFO	Total
1	Gross salary	-	-	-
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-
2	Stock Option	-	-	-
3	Sweat Equity	-	-	-
4	Commission:	-	-	-
	- as % of profit	-	-	-
	- Others, specify...	-	-	-
5	Others, please specify	-	-	-
	Total	-	-	-

For Sailani Tours N Travels (P) Ltd.

For Sailani Tours N Travels (P) Ltd.

VII. PENALTIES/ PUNISHMENT/COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty /Punishment/ Compounding fees imposed	Authority [RD / NCLT / COURT]	Appeal made, if any, (give details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

Registered Office

CE-25 Sector-1, 3RD Cross Road
Salt Lake City, Kolkata PIN-700064

Dated: 18th September, 2021

For and on behalf of the Board

For Sailani Tours N Travels (P) Ltd. For Sailani Tours N Travels (P) Ltd.

Pradip Bose
Pradip Bose
Director
DIN: 00235814

Krishna Kumar Chanani
Director
Director

Krishna Kumar Chanani
Director
DIN: 00369417



SAILANI TOURS N TRAVELS PRIVATE LIMITED
CE-25, 3rd Cross Road, Saltlake
Kolkata - 700064
CIN: U63090WB2019PTC234136

LIST OF SHAREHOLDERS AS ON 31.03.2021

SL. NO.	FOLIO NO.	CLASS OF SHARES	SHAREHOLDER'S NAME	FATHER'S NAME	RESIDENTIAL ADDRESS	PRICE PER SHARE	NO. OF SHARES HELD	% OF TOTAL HOLDING
1	1	Equity	Krishna Kumar Chanani	Ganesh Mall Chanani	BF-5A, Shree Krishna Garden 1/1, Raja Rajendra Lal Mitra Road, Kolkata - 700085, West Bengal, India	10	7,08,000	46.27
2	2	Equity	Sunita Chanani	Kailash Mathran	BF-5A, Shree Krishna Garden 1/1, Raja Rajendra Lal Mitra Road, Kolkata - 700085, West Bengal, India	10	2,000	0.13
3	3	Equity	Anil Kumar Pandey HUF	NA	167, Netaji Subhas Road, Kolkata - 700007, West Bengal, India	10	50,000	3.27
4	4	Equity	Anil Kumar Pandey	Ganga Dutta Pandey	167, Netaji Subhas Road, Kolkata - 700007, West Bengal, India	10	50,000	3.27
5	5	Equity	Ankita Tewari	Sudhakar Mishra	144, Cotton Street Calcutta, Burrabazar, Kolkata - 700007, West Bengal, India	10	1,00,000	6.54
6	6	Equity	Avadh Bihari	Ram Autar	56/1/1, Kings Road, Trimurti Building, Howrah - 711101, West Bengal, India	10	10,000	0.65
7	7	Equity	Maya Pandey	Anil Kumar Pandey	224B, A.P.C. Road, Shyam Bazar, Kolkata - 700004, West Bengal, India	10	50,000	3.27
8	8	Equity	Md. Nadim Ahmad	Md. Sayeed Ahmad	295/2R, A.P.C. Road, Raja Ram Mohan Sarani, Kolkata - 700009, West Bengal, India	10	5,000	0.33
9	9	Equity	Rahul Pandey	Anil Kumar Pandey	224B A.P.C. Road, Shyam Bazar, Kolkata - 700004, West Bengal, India	10	50,000	3.27
10	10	Equity	Ram Lal Tewari	Lakshmi Kant Tewari	144, Cotton Street Calcutta, Burrabazar, Kolkata - 700007, West Bengal, India	10	1,00,000	6.54
11	11	Equity	Saurabh Tewari	Padma Kant Tewari	144, Cotton Street Calcutta, Burrabazar, Kolkata - 700007, West Bengal, India	10	1,00,000	6.54
12	12	Equity	Shabnam Ara	Shamshul Huda	295/2R, A.P.C. Road, Raja Ram Mohan Sarani, Kolkata - 700009, West Bengal, India	10	5,000	0.33
13	13	Equity	Shiyangi Tewari	Tarak Nath Trivedi	144, Cotton Street Calcutta, Burrabazar, Kolkata - 700007, West Bengal, India	10	1,00,000	6.54
14	14	Equity	Shreya Tewari	Ramlal Tewari	144, Cotton Street Calcutta, Burrabazar, Kolkata - 700007, West Bengal, India	10	50,000	3.27
15	15	Equity	Siddhartha Tewari	Padma Kant Tewari	144, Cotton Street Calcutta, Burrabazar, Kolkata - 700007, West Bengal, India	10	1,00,000	6.54
16	16	Equity	Sonal Bhotika	Anil Kumar Bhotika	136, Jessore Road, Lake Town, North 24 Parganas, Bangur Avenue - 700055, West Bengal, India	10	50,000	3.27
						TOTAL	15,30,000	100.00

FOR, SAILANI TOURS N TRAVELS PVT LTD

For Sailani Tours N Travels (P) Ltd.

For Sailani Tours N Travels (P) Ltd.

Pradip Bose
PRADIP BOSE
DIRECTOR
(DIN: 00235814)

Krishna Kumar Chanani
KRISHNA KUMAR CHANANI
DIRECTOR
Director
(DIN: 00369417)



SAILANI TOURS N TRAVELS PRIVATE LIMITED
 CE-25, 3rd Cross Road, Saltlake
 Kolkata - 700064
 CIN: U63090WB2019PTC234136

DETAILS OF SHARE TRANSFER AS ON 31.03.2021							
DATE OF REGISTRATION	TYPE OF TRANSFER	NO.OF SHARES TRANSFERRED	AMOUNT PER SHARE	L.F.OF TRANSFEROR	TRANSFEROR'S NAME	L.F.OF TRANSFEREE	TRANSFEREE'S NAME
1							
2							
3							
4							
5					NA		
6							
7							
8							
9							

FOR, SAILANI TOURS N TRAVELS PVT LTD
 For Sailani Tours N Travels (P) Ltd.

[Signature]
 PRADIP BOSE
 DIRECTOR
 (DIN: 00235814)

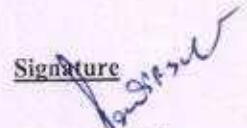

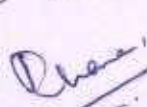
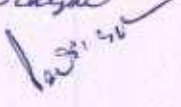



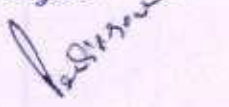



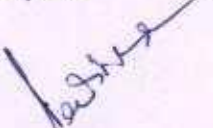
FOR, SAILANI TOURS N TRAVELS PVT LTD
 For Sailani Tours N Travels (P) Ltd.

[Signature]
 KRISHNA KUMAR CHANAN
 DIRECTOR
 (DIN: 00369417)



SAILANI TOURS N TRAVELS PRIVATE LIMITED
CE-25, 3rd Cross Road, Saltlake
Kolkata - 700064
CIN: U63090WB2019PTC234136

Details of Board Meeting

<u>Date of Board Meeting</u>	<u>Directors attended</u>	<u>Signature</u>
18-06-2020	Pradip Bose	
	Krishna Kumar Chanani	
	Sunita Chanani	Sunita Chanani
	Ajoy Kumar Prasad	Jaykr. Prasad
10-08-2020	Pradip Bose	
	Krishna Kumar Chanani	
	Sunita Chanani	Sunita Chanani Sunita Chanani
	Ajoy Kumar Prasad	Jaykr. Prasad
12-10-2020	Pradip Bose	
	Krishna Kumar Chanani	
	Sunita Chanani	Sunita Chanani
	Ajoy Kumar Prasad	Jaykr. Prasad
01-12-2020	Pradip Bose	
	Krishna Kumar Chanani	
	Sunita Chanani	Sunita Chanani
	Ajoy Kumar Prasad	Jaykr. Prasad
15-01-2021	Pradip Bose	
	Krishna Kumar Chanani	
	Sunita Chanani	Sunita Chanani
	Ajoy Kumar Prasad	Jaykr. Prasad
12-03-2021	Pradip Bose	
	Krishna Kumar Chanani	
	Sunita Chanani	Sunita Chanani
	Ajoy Kumar Prasad	Jaykr. Prasad





INDEPENDENT AUDITORS' REPORT

To

The Members of SAILANI TOURS N TRAVELS PRIVATE LIMITED

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of M/s SAILANI TOURS N TRAVELS PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2021, and the Statement of Profit and Loss and statement of cash flows for the period then ended, 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 Companies Act, 2013 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, 2021, its profit and cash flows for the period on that date.

Basis for opinion

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 audit opinion on the financial statement.





Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' 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 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 for the financial statements

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



Kedia Dhandharia & Co.
CHARTERED ACCOUNTANTS

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.

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.

Auditor's responsibilities for the audit of the 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 scepticism 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.





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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.

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

As required by 'the Companies (Auditor's Report) Order, 2016', issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act (hereinafter referred to as the "Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the **Annexure A**, a statement on the matters specified in paragraphs 3 and 4 of the said Order.

As required by Section 143(3) of the Act, we 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 it appears from our examination of those books;
- c) The balance sheet, the statement of profit and loss, and the cash flow statement 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 March 31, 2021 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act;
- f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the period is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and





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- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

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;

- 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 for which there were any material foreseeable losses; and
- iii) There has been no occasion in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

Place: Kolkata
Date: 18th September, 2021
UDIN: 21303609AAAAFM4706



For KEDIA DHANDHARIA & CO.
CHARTERED ACCOUNTANTS
Firm Reg. No. 326659E

[GANPAT KHEMKA]
Partner
Membership No. 303609



Annexure-A to the Independent Auditor's Report

With reference to the Annexure referred to in paragraph 1 in Report on Other Legal and Regulatory Requirements of the Independent Auditor's Report to the members of the Company on the financial statements for the period ended 31st March, 2021, we report that:

- I. (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) Company has regular programme of physical verification of its fixed assets by which fixed asset are verified at regular interval. In accordance with this programme, certain fixed assets were verified during the period and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company does not owns any immovable property, hence no comment is warranted.
- II. The inventories have been physically verified at reasonable intervals during the period by the management. The discrepancies noticed on physical verification between the physical stock and book records were not material and have been properly dealt with in the books of accounts.
- III. During the period under report, the Company has not granted any loans, secured or unsecured to any company, firm or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, no comment is warranted on clause (iii) (a) and (b) of the companies (Auditor's Report) Order, 2017.
- IV. In our opinion and according to the information and explanations given to us and on the basis of our examination of the records of the Company, it has not advanced any loan or given any guarantees or provided any security or made any investment covered under section 185 and 186 of the Act. Consequently, requirement of clause IV of paragraph 3 of the Order are not applicable.





Kedia Dhandharia & Co.
CHARTERED ACCOUNTANTS

- V. The company has not accepted any deposits from the public and therefore clause (v) of Paragraph 3 of the Companies (Auditor's Report) Order, 2016 is not applicable.
- VI. The Central Government of India has not prescribed the maintenance of cost records by the company under section 148(1) of the Companies Act, 2013, for any of the services rendered by the Company.
- VII. (a) According to the records of the company and as per information and explanations given to us, the company is regular in depositing undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income Tax, Value Added Tax, Wealth Tax, Service Tax, Customs Duty, Excise Duty, Cess and other statutory dues with appropriate authorities, where applicable.
- (b) According to the records of the Company, there are no dues of Value Added Tax, Goods and Services Tax, Income Tax, Custom Duty, Wealth Tax, Service Tax, Excise Duty and Cess which have not been deposited on account of any dispute.
- VIII. The Company does not have any loans or borrowings from any financial institution, banks, government or debenture holders during the year. Accordingly, paragraph 3(viii) of the Order is not applicable.
- IX. The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the period. Accordingly, paragraph 3 (ix) of the Order is not applicable.
- X. According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- XI. According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.
- XII. The company is not a Nidhi Company and hence reporting under clause (XII) of the CARO 2016 order is not applicable.





Kedia Dhandharia & Co.
CHARTERED ACCOUNTANTS

- XIII. According to the information and explanations given to us and based on our examination of the records of the Company has not entered into any transactions with the related parties. Accordingly, paragraph 3(xiii) of the Order is not applicable.
- XIV. According to the information and explanations give to us and based on our examination of the records of the Company, the Company has made private placement of 8,20,000/- No. of Equity Shares having face value of Rs. 10 per share. Also, the requirement of section 42 of the Companies Act, 2013 have been complied with and the amount raised have been used for the purposes for which the funds were raised.
- XV. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.
- XVI. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

Place: Kolkata
Date: 18th September, 2021
UDIN: 21303609AAAAFM4706



For KEDIA DHANDHARIA & CO.
CHARTERED ACCOUNTANTS
Firm Reg. No. 326659E

[GANPAT KHEMKA]
Partner
Membership No. 303609

SAILANI TOURS N TRAVELS PRIVATE LIMITED
BALANCE SHEET AS AT 31st MARCH, 2021

PARTICULARS	Note No.	Figures As At 31.03.2021 (Rs.)	Figures As At 31.03.2020 (Rs.)
<u>I. EQUITY AND LIABILITIES</u>			
(1) <u>Shareholders' Funds</u>			
(a) Share Capital	2	1,53,00,000	71,00,000
(b) Reserves & Surplus	3	5,99,843	5,92,039
		1,58,99,843	76,92,039
(2) <u>Non-Current Liabilities</u>			
(a) Deferred Tax Liability		2,89,696	1,11,642
(3) <u>Current Liabilities</u>			
(b) Short Term Borrowings	4	2,54,12,190	2,20,25,276
(a) Trade Payable	5	19,58,647	2,99,71,128
(c) Other Current Liabilities	6	1,57,88,625	56,61,461
(d) Provision for Income Tax	8	63,780	-
		4,32,23,242	5,76,57,865
TOTAL (1, 2 & 3)		5,94,12,781	6,54,61,546
<u>II. ASSETS</u>			
(1) <u>Non Current Assets</u>			
(a) Fixed Assets			
(i) Tangible Assets	7	1,01,39,750	87,74,891
(ii) Capital Work-In-Progress			19,12,900
		1,01,39,750	1,06,87,791
(2) <u>Current Assets</u>			
(a) Inventories	9	5,14,773	6,37,836
(b) Trade Receivables	10	4,75,188	78,59,748
(c) Cash & Cash Equivalents	11	16,76,307	6,03,068
(d) Short Term Loans & Advances	12	7,43,432	7,30,916
(e) Other Current Assets	13	4,56,17,393	4,46,14,269
(f) Miscellaneous Assets	14	2,45,938	3,27,918
		4,92,73,031	5,47,73,755
TOTAL (1 & 2)		5,94,12,781	6,54,61,546

Notes for Accounts

1

Notes form an integral part of the accounts
Signed in term of our report of even date

For Kedia Dhandharia & Co.
Chartered Accountants

Ganpat Khemka
Membership No: 303609
Firm Registration No. 326659E

Kolkata, the 18th September, 2021
UDIN : 21303609AAAAFM4706

For Sailani Tours N Travels (P) Ltd.

Pradip Bose
Director
DIN - 00235814

For Sailani Tours N Travels Pvt. Ltd.

For Sailani Tours N Travels (P) Ltd.

Krishna Kumar Chanani
Director
DIN - 00369417

SAILANI TOURS N TRAVELS PRIVATE LIMITED
STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31st MARCH, 2021

PARTICULARS	Note No.	FIGURES FOR THE PERIOD ENDED 31.03.2021 (Rs.)	FIGURES FOR THE PERIOD ENDED 31.03.2020 (Rs.)
I) REVENUE			
(a) Revenue from Operation	15	1,09,91,178	4,27,64,700
(b) Other Income	16	2,65,147	1,65,598
II) TOTAL REVENUE		1,12,56,325	4,29,30,298
III) EXPENSES			
(a) Cost of Services Provided	17	61,49,868	3,03,39,521
(b) Changes in Inventories	18	1,23,063	(6,37,836)
(c) Employee Benefits Expenses	19	7,01,851	37,64,722
(d) Depreciation and Ammortization Expenses	7	17,30,394	4,97,051
(e) Other Expenses	20	21,01,537	81,81,179
(f) Preliminary Expenses Written Off		81,980	81,980
IV) TOTAL EXPENSES		1,08,88,694	4,22,26,617
V) Profit/Loss Before Tax (II-IV)		3,67,632	7,03,681
VI) Tax Expenses			
(a) Current Tax		63,780	-
(c) Short Provision for Tax in earlier years		1,17,994	-
(b) Deffered Tax		1,78,054	1,11,642
VII) Profit/Loss for the Year (V-VI)		7,804	5,92,039
VIII) Profit/Loss brought forward from previous year		-	-
IX) Amount carried to Balance Sheet (VII + VIII)		7,804	5,92,039
X) Earning Per Equity Share [Par Value of share Rs.10/-			
(a) Basic		0.01	2.01
(b) Diluted		0.01	2.01

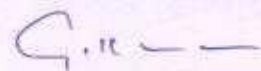
Notes for Accounts

Notes form an integral part of the accounts

Signed in term of our report of even date

1

For Kedia Dhandharia & Co.
Chartered Accountants



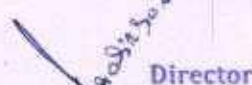
Ganpat Khemka
Membership No: 303609
Firm Registration No. 326659E



For Sailani Tours N Travels Pvt. Ltd.

For Sailani Tours N Travels (P) Ltd.

For Sailani Tours N Travels (P) Ltd.


Director

Pradip Bose
Director
DIN - 00235814


Director

Krishna Kumar Chanani
Director
DIN - 00369417

Kolkata, the 18th September, 2021
UDIN : 21303609AAAAFM4706

SAILANI TOURS N TRAVELS PRIVATE LIMITED

Cash Flow Statement for the year ended 31st March, 2021

Particulars	For the year ended 31.3.2021		For the year ended 31.3.2020	
	Rs.	Rs.	Rs.	Rs.
A. Cash Flow from Operating Activities				
Net Profit/(Loss) Before		3,67,632		7,03,681
Adjustments for Non Cash Items:				
Preliminary Expenses Written Off		81,980		81,980
Depreciation & Amortization		17,30,394		4,97,051
Operating Profit Before Working Capital Changes		21,80,006		12,82,712
Adjustments for Working Capital:				
Increase/ (Decrease) in Current Liabilities	(1,78,21,537)		3,56,32,589	
(Increase)/ Decrease in Inventories	1,23,063		(6,37,836)	
(Increase)/ Decrease in Sundry Debtors	73,84,560		(78,59,748)	
(Increase)/ Decrease in Other Current Assets	(10,03,124)	(1,13,17,038)	(4,50,24,167)	(1,78,89,162)
Cash Generated from Operating Activities		(91,37,032)		(1,66,06,450)
Direct Taxes Paid		(1,81,774)		-
Net Cash from Operating Activities (A)		(93,18,806)		(1,66,06,450)
B. Cash Flow from Investing Activities				
Net Changes in Fixed Assets (Gross of Depreciation)		(11,82,353)		(1,11,84,842)
Loan and Advances		(12,516)		(7,30,916)
Net Cash Used in Investing Activities (B)		(11,94,869)		(1,19,15,758)
C. Cash Flow from Financing Activities				
Share Capital Raised		82,00,000		71,00,000
Other Short Term Borrowings		33,86,914		2,20,25,276
Net Cash Used in Financing Activities (C)		1,15,86,914		2,91,25,276
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)		10,73,239		6,03,068
Cash & Cash Equivalents at Beginning of Period		6,03,068		-
Cash & Cash Equivalents at End of Period		16,76,307		6,03,068
Cash and Cash Equivalents Comprise:				
Cash in Hand		1,26,977		27,219
Balances at Bank		15,49,330		5,75,849
Cash and Cash Equivalents at the End of the Year		16,76,307		6,03,068

Signed in term of our report of even date

For Kedia Dhandharia & Co.

Chartered Accountants

Ganpat Khemka

Membership No: 303609

Firm Registration No. 326659E

Kolkata, the 18th September, 2021

UDIN : 21303609AAAAFM4706



For Sailani Tours N Travels Pvt. Ltd.

For Sailani Tours N Travels (P) Ltd.

For Sailani Tours N Travels (P) Ltd.

Pradip Bose

Director

DIN - 00235814

Director

Krishna Kumar Chanani

Director

DIN - 00369417

Director

SAILANI TOURS N TRAVELS PRIVATE LIMITED
NOTES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST MARCH, 2021

Particulars	As at 31.03.2021		As at 31.03.2020	
	Quantity (Nos.)	Amount Rs.	Quantity (Nos.)	Amount Rs.
2) SHARE CAPITAL				
(a) Authorized Share Capital Equity Shares of Rs. 10/- each	25,00,000	2,50,00,000	25,00,000	2,50,00,000
	25,00,000	2,50,00,000	25,00,000	2,50,00,000
(b) Issued, Subscribed & Fully Paid-up Capital Equity Shares of Rs. 10/- each	15,30,000	1,53,00,000	7,10,000	71,00,000
	15,30,000	1,53,00,000	7,10,000	71,00,000
(c) Reconciliation of Equity shares of Rs. 10/- each Outstanding at the beginning and at the end of the financial year.	For the Period Ended 31.03.2021		For the Period Ended 31.03.2020	
	Quantity (Nos.)	Amount Rs.	Quantity (Nos.)	Amount Rs.
Shares outstanding at the beginning of the financial year	7,10,000	71,00,000	-	-
Add: Shares issued during the year	8,20,000	82,00,000	7,10,000	71,00,000
Shares outstanding at the end of the financial year	15,30,000	1,53,00,000	7,10,000	71,00,000
(d) Shareholders holding more than 5% of Equity Share capital	As at 31.03.2021		As at 31.03.2020	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
(i) Krishna Kumar Chanani	7,08,000	46.27	7,08,000	99.72
(ii) Ankita Tewari	1,00,000	6.54	-	-
(iii) Ram Lal Tewari	1,00,000	6.54	-	-
(iv) Saurabh Tewari	1,00,000	6.54	-	-
(v) Shivangi Tewari	1,00,000	6.54	-	-
(vi) Siddharta Tewari	1,00,000	6.54	-	-
(e) The Company has only one class of shares referred to as Equity Shares having a par value of Rs. 10/- Each holder of Equity Shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of Equity Shares held by the shareholders.				
	(Figures in Rs.)			
Particulars	As at (Rs.)		As at (Rs.)	
3) RESERVE AND SURPLUS				
(a) Securities Premium Account As per last account Add: Addition during the year	-	-	-	-
	-	-	-	-
(b) Surplus in Profit & Loss Statement As per last account Add: Transfer from Profit & Loss Statement	5,92,039	-	7,804	5,92,039
	5,99,843	5,92,039	5,99,843	5,92,039
Total (a & b)	5,99,843	5,92,039	5,99,843	5,92,039



For Sailani Tours N Travels (P) Ltd.

For Sailani Tours N Travels (P) Ltd.

Particulars	(Figures in Rs.)	
	As at 31.03.2021	As at 31.03.2020
4) <u>SHORT TERM BORROWINGS</u> (unsecured)		
(a) Loans and Advances from Directors	34,29,840	85,57,396
(b) Loans And Advances from Others	2,19,82,350	1,34,67,880
	2,54,12,190	2,20,25,276
5) <u>TRADE PAYABLES</u>		
(a) Total outstanding dues of MSME	-	-
(b) Total outstanding dues of creditors other than MSME	19,58,647	2,99,71,128
	19,58,647	2,99,71,128
6) <u>OTHER CURRENT LIABILITIES</u>		
(a) Statutory Dues	1,24,266	5,48,348
(b) Advance from Customers	1,38,20,254	
(c) Other Outstanding Liabilities	18,44,105	51,13,113
	1,57,88,625	56,61,461
8) <u>PROVISION FOR INCOME TAX</u>	63,780	-
	63,780	-
9) <u>INVENTORIES (At cost or NRV, whichever is lower)</u>	5,14,773	6,37,836
	5,14,773	6,37,836
10) <u>TRADE RECEIVABLES</u>		
(a) Trade Receivables (Unsecured, considered good)		
<i>Less than 6 months</i>	4,59,122	78,59,748
<i>More than 6 months</i>	16,066	-
	4,75,188	78,59,748
11) <u>CASH AND CASH EQUIVALENTS</u>		
(a) Cash in hand (As certified by Management)	1,26,977	27,219
(b) Balances with Banks in Current Account: (with Scheduled Bank)	15,49,330	5,75,849
	16,76,307	6,03,068
12) <u>SHORT TERM LOANS & ADVANCES</u>		
(a) Advance to Staff	7,43,432	7,30,916
	7,43,432	7,30,916
13) <u>OTHER CURRENT ASSETS</u>		
(a) Tax Deducted At Source	1,059	30,405
(b) Security Deposit	11,84,920	27,81,300
(c) Gst Receivable	4,88,309	14,06,906
(d) Advance to Suppliers	2,58,16,488	-
(e) Advance Tax on GST	3,96,477	-
(f) Other Current Assets	1,77,30,140	4,03,95,658
	4,56,17,392	4,46,14,269
14) <u>MISCELLANEOUS ASSETS</u>		
(a) Preliminary Expenses	2,45,938	3,27,918
	2,45,938	3,27,918



For Sailani Tours N Travels (P) Ltd.

For Sailani Tours N Travels (P) Ltd.

Particulars	Period ended March 31,2021 (Rs.)	Period ended March 31,2020 (Rs.)
15) REVENUE FROM OPERATIONS		
(a) Sale of Services	98,18,318	3,64,17,822
(b) Other Operating Income	11,72,860	63,46,878
	1,09,91,178	4,27,64,700
16) OTHER INCOME		
(a) Miscellaneous Income	2,65,147	1,65,598
	2,65,147	1,65,598
17) COST OF SERVICES PROVIDED		
(a) Purchases	59,45,462	3,01,04,771
(b) Direct Expenses	2,04,406	2,34,750
	61,49,868	3,03,39,521
18) CHANGES IN INVENTORIES		
Opening Stock	6,37,836	
Less: Closing Stock	(5,14,773)	(6,37,836)
	1,23,063	(6,37,836)
19) EMPLOYEE BENEFIT EXPENSES		
(a) Salary & Allowances	5,28,526	34,33,040
(b) Staff Welfare Expenses	3,252	3,31,682
(c) Stipend	1,70,073	-
	7,01,851	37,64,722
20) OTHER EXPENSES		
(a) Advertisement Expenses	1,20,329	1,60,747
(b) Audit Fee	10,000	-
(c) Bank Charges	33,309	1,49,471
(d) Brokerage Fees	38,346	2,36,070
(e) Cancellation Charges	1,37,307	2,28,530
(f) Conveyance Charges	-	2,26,203
(g) Courier Charges	7,387	1,21,998
(h) Electricity Charges	1,30,084	1,00,856
(i) Entertainment Expenses	-	39,894
(j) Interest Charges	-	2,356
(k) Internet, Telephone and Broadband Charges	1,37,665	1,91,178
(l) Legal & Professional Charges	32,700	5,53,419
(m) Medical Expenditure	-	70,500
(n) Miscellaneous Charges	46,751	1,10,310
(o) Office Expenses	2,75,003	4,67,646
(p) Packing Materials	-	90,000
(q) Printing & Stationery and Postage	27,581	9,47,572
(r) Professional Tax	10,000	-
(s) Rent & Maintenance Charges	9,77,523	28,04,474
(t) Repair & Maintenance	30,193	-
(u) Round Off	-	1
(v) Service Charges	-	2,19,118
(w) Trade Licence Fees	18,436	81,040
(x) Travel Fare	5,600	6,31,885
(y) Travelling Expenses	63,324	8,29,891
	21,01,537	82,63,159



For Sailani Tours N Travels (R) Ltd.

For Sailani Tours N Travels (P) Ltd.

Note 1: Significant Accounting Policies and Notes on Accounts as on 31st March 2021

A. Significant Accounting Policies

i) Accounting Convention

The financial statement has been prepared to comply in all material respects with the Accounting Standards notified under the Companies Act, 1956 read with Rule 7 of the Companies (Accounts) Rules 2014 and the relevant provision of the Companies Act 2013. The Financial statements have been prepared under the historical cost convention and on accrual basis. The accounting policies consistently applied by the Company.

ii) Revenue Recognition

- a) Revenue from Tours and Travels are recognized on completion and availment of underlying service.
- b) Project in progress is accounted for at cost on actuals.

iii) Foreign Currency Transactions

Transactions in foreign currencies are initially recorded by the Company at the rate of exchange prevailing on the date of the transaction.

Monetary assets and monetary liabilities denominated in foreign currencies remaining unsettled at the end of the year are converted at the exchange rate prevailing on the reporting date.

Differences arising on settlement or conversion of monetary items are recognised in Statement of Profit or Loss.

All other foreign exchange gains and losses are presented in the Statement of Profit and Loss on a net basis within other gains/(losses)

iv) Fixed Assets

Fixed Assets are stated at Cost less depreciation. Borrowing and Other Costs attributable to acquisition and installation of fixed asset is capitalized and included in the cost of fixed assets as appropriate.

v) Depreciation

Depreciation on tangible fixed assets has been provided on the straight-line method as per the useful life prescribed in Schedule VII to the Companies Act, 2013

vi) Investments

Investments are valued at cost and no loss is recognized in the fall in their net worth, if any, unless there is permanent fall in the value.

vii) Inventories

Stock -in- trade is valued at cost or market value, whichever is lower.

viii) Retirement Benefits

- a) Provision for Leave Encashment is made on cash basis.
- b) Provision for Gratuity is made on cash basis.

ix) Cash and Cash Equivalents

The Company considers all highly liquid investments with an original maturity of three months or less at the date of purchase to be cash equivalents. Cash and cash equivalents are carried at cost, which approximates fair value.

x) Cash Flow Statement

The Company prepares Cash Flow Statement using indirect method of preparation of Cash Flow Statement.

xi) Taxation

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961.

Deferred Tax is recognized on timing difference between the accounting income and the taxable income for the year that originates in one period and is capable of reversal in one or more subsequent periods. Such Deferred Tax assets/liabilities are quantified using the tax rate and laws enacted or substantively enacted as on the Balance sheet date. The Deferred Tax assets, if any, is recognized and carried forward only to the extent that there is reasonable certainty that the assets will be realized in future.

xii) Contingent Liabilities

Contingent Liabilities, which are considered significant and material by the Company, are only disclosed in the Notes to the accounts.

xiii) Earnings Per Share

The Company reports basic and diluted Earnings per Share in accordance with Accounting Standard 20 on Earning Per Share. Basic Earnings per share is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year. Diluted Earnings per Share is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year as adjusted for the effects of all dilutive potential equity shares, except where the results are anti-dilutive.

For Sailani Tours N Travels (P) Ltd.


Director

For Sailani Tours N Travels (P) Ltd.


Director



B. Notes on Accounts

- I. Previous years' figure has been regrouped and/or rearranged wherever considered necessary.
- II. Balance Confirmation of some of the debtors, creditors, advances including loan debtors and creditors have not been obtained.
- III. Payment to Directors: Rs. Nil
- IV. Payment to Auditors

	Current year (Rs.)	Previous Year (Rs.)
Towards Audit Fees:	10,000/-	10,000/-
Towards Other Professional Fe	Nil	Nil
- V. Company has not received the declaration from its all vendors regarding their status under Micro, Small and medium Enterprises Development Act, 2006 and hence disclosures have been made only for the parties from whom the declaration has been received. In respect of other vendors from whom declaration has not received disclosure has not been made.

VI. Related party Disclosures:

Key Management Personnel

- i) Krishna Kumar Chanani
- ii) Sunita Chanani
- iii) Pradip Bose
- iv) Ajoy Kumar Prasad

Enterprises over which investing parties or KMP have significant Influence

- i) Adi Kaushal Vanijaya Pvt. Ltd.
- ii) Benexim Pvt. Ltd.
- iii) Foxglove Management Services Pvt. Ltd.
- iv) Horizon Dealcom Pvt. Ltd.
- v) K. K. Chanani & Associates
- vi) Pinnacle Leather Export Pvt. Ltd.
- vii) Rosebud Conclave Pvt. Ltd.
- viii) Shubhra Enterprises

For Sailani Tours N Travels (P) Ltd.


Director

For Sailani Tours N Travels (P) Ltd.


- Director



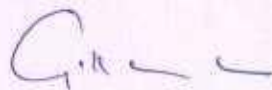
Aggregated Related Party Disclosures as at end for the year ended 31st March, 2021

Particulars	Associated Companies/ Firm	Key Management Personnel	Enterprises over which investing parties or KMP have significant Influence	Relative of Key Management Personnel	Total
Opening Balance	-	25,55,598	1,94,69,678	-	2,20,25,276
Loan taken	-	12,89,040	1,05,50,000	-	1,18,39,040
Repayment of Loan taken	-	4,14,798	80,40,090	-	84,54,888
Remuneration	-	-	-	-	-
Advance Given	-	-	-	-	-
Advances Received Back	-	-	-	-	-
Closing Balance on 31/03/21	-	34,29,840	2,19,79,588	-	2,54,09,428

VII. Earnings Per Share

Particulars	2020-21	2019-20
Weighted average number of shares at the beginning and at the end of the year.	12,64,630	2,93,858
Net Profit/(Loss) after tax available for Equity Share holders	7,804	5,92,039
Basic Earnings per share (Rs.)	0.01	2.01
Diluted Earnings per share (Rs.)	0.01	2.01

VIII. Other information as stated in schedule VI are either not applicable or are not relevant.



Ganpat Khemka

Partner, Kedia Dhandari & Co

Chartered Accountants

Membership No. 303609

FRN No. 326659E

UDIN No.: 21303609AAAAFM4706

Kolkata, the 18th September, 2021



For Sailani Tours N Travels (P) Ltd.


Director

For Sailani Tours N Travels (P) Ltd.



Director

Schedule: 7

SAILANI TOURS N TRAVELS PRIVATE LIMITED
Tangible Fixed Assets as per Companies Act, 2013 for the F.Y. 2020-21

Description Particulars	GROSS BLOCK		DEPRECIATION			NET BLOCK				
	As at 01.04.2020	Additions during the year	Sold/Adjusted during the year	As at 31.03.2021	As at 01.04.2020	For the year	Deductions/ Adjustments	Upto 31.03.2021	As at 31.03.2021	As at 31.03.2020
Furniture & Fixtures	60,48,636	58,000	-	61,06,636	10,12,422	5,57,360	-	15,69,782	45,36,854	50,36,214
Computer & Software	40,88,250	29,14,752	-	70,03,002	12,86,830	10,58,475	-	23,45,305	46,57,697	28,01,420
Server	3,82,900	93,501	-	4,76,401	19,433	67,823	-	87,256	3,89,145	3,63,467
Plant & Machinery	7,43,768	28,999	-	7,72,767	1,74,026	46,112	-	2,20,138	5,52,630	5,69,742
Electrical & Fittings	6,000	-	-	6,000	1,951	625	-	2,576	3,424	4,049
Web Development & IT Expenses	19,12,900	-	19,12,900	-	-	-	-	-	-	19,12,900
Total	1,31,82,454	30,95,252	19,12,900	1,43,64,806	24,94,662	17,30,394	-	42,25,056	1,01,39,750	1,06,87,791
Previous Year	-	1,11,84,842	-	1,11,84,842	-	4,97,051	-	4,97,051	1,06,87,791	-

For Sailani Tours N Travels (P) Ltd.

[Signature]
Director

For Sailani Tours N Travels (P) Ltd.

[Signature]
Director



SAILANI TOURS N TRAVELS PRIVATE LIMITED

Assessment year : 2021-22

Previous year ended : March 31, 2021

ANNEXURE -II

(With reference to clause No 18 of Form 3CD)

PARTICULARS OF DEPRECIATION ALLOWABLE AS PER INCOME TAX ACT , 1961

Description of assets/ Block of assets	Rate of Depreciation	WDV as on 01.04.2020	Additions during the year		Sale/Adjusted Proceeds during the year	Depreciation Allowable	WDV as on 31.03.2021
			for > 180 days	for < 180 days			
Computer & Software	40%	28,06,960	1,64,165	28,44,088	-	17,57,268	40,57,945
Furniture & Fixture	10%	49,19,868	-	58,000	-	4,94,887	44,82,981
Plant & Machinery	15%	5,40,601	23,000	5,999	-	84,990	4,84,610
Capital Work-In-Progress	0%	19,12,900	-	-	19,12,900	-	-
Gross Total		1,01,80,329	1,87,165	29,08,087	19,12,900	23,37,145	90,25,536

For Sailani Tours N Travels (P) Ltd.

[Signature]
Director

For Sailani Tours N Travels (P) Ltd.

[Signature]
Director



SAILANI TOURS N TRAVELS PRIVATE LIMITED
Calculation of Deferred Tax Liability for the F. Y 2020-21

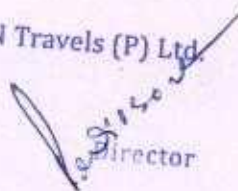
Particulars

	<u>Amount</u>
Written Down Value as per books as on 31.03.21	1,01,39,750
Written Down Value as per IT Act,1961 as on 31.03.21	90,25,536
Timing Difference	<u>11,14,214</u>

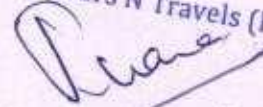
Calculation of Deferred Tax

Deferred Tax Liability	2,89,696
Less: Opening Balance	<u>1,11,642</u>
Charged to Statement of Profit & Loss	<u>1,78,054</u>

For Sailani Tours N Travels (P) Ltd.


Director

For Sailani Tours N Travels (P) Ltd.


Director



SAILANI TOURS N TRAVELS PRIVATE LIMITED

COMPUTATION OF TOTAL INCOME

PAN: ABCCS6926M, D.O.I: 26/09/2019

Assessment Year - 2021-22

Previous Year - 2020-21

A. Income under head Business/Profession

Profit/(Loss) as per P/L A/c	3,67,632	
Add: Depreciation as per Books	17,30,394	
	<hr/>	
	20,98,025	
Less: Interest on IT Refund	-	
Less: Depreciation as per IT Act	23,37,145	
	<hr/>	
	(2,39,120)	
Taxable Income		(2,39,120)
Income chargeable to tax at normal rates		(2,39,120)
Less: Unabsorbed Depreciation Carried Forwarded		2,39,120
		<hr/>
1 Taxable Income at Normal rates		-
Tax on above		-
Add: Education Cess		-
		<hr/>
Gross Tax Liability (1)		-
		<hr/>
2 Deemed total income under section 115JB		3,67,632
Tax on above		55,145
Add: Education Cess		2,206
		<hr/>
Gross Tax Payable (2)		57,351
		<hr/>
Gross Tax Payable (Higher of (1) and (2))		57,351
Less: MAT Credit (if 1 is more than 2)		-
		<hr/>
Gross Tax Payable		57,351
Add: Interest U/S 234A		-
Add: Interest U/S 234B		4,588
Add: Interest U/S 234C		2,895
		<hr/>
Total Tax		64,834
Less: TDS		1,059
		<hr/>
Tax Payable		63,775
		<hr/>
Rounded Off		63,780
		<hr/>

Carry forward losses

1 Unabsorbed Depreciation U/s 32 for
A.Y. 2021-22



Amount

Date of filing

2,39,120

2 MAT Credit for
A.Y 2021-22

57,351

For Sailani Tours N Travels (P) Ltd.

For Sailani Tours N Travels (P) Ltd.

SAILANI TOURS N TRAVELS PRIVATE LIMITED

COMPUTATION OF TOTAL INCOME

PAN: ABCCS6926M, D.O.I: 26/09/2019

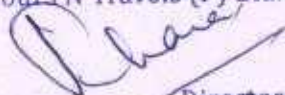
Assessment Year - 2021-22

Previous Year - 2020-21

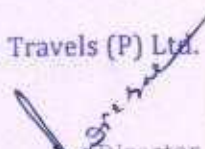
B. Calculation of Tax u/s 115JB

Profit/(Loss) as per P/L A/c	3,67,632
Book Profit as Computed U/S 115JB	3,67,632
Tax U/S 115JB	55,145
Add: Education Cess	2,206
	<u>57,351</u>
Add: Interest u/s 234A	-
Add: Interest u/s 234B	-
Add: Interest u/s 234C	-
Total Tax	<u>57,351</u>
Less: TDS	1,059
Gross Tax payable	<u>56,292</u>
Rounded Off	<u>56,290</u>

For Sailani Tours N Travels (P) Ltd.


Director

For Sailani Tours N Travels (P) Ltd.


Director

