



INDEPENDENT AUDITOR'S REPORT

To the Members of M/s WISE TRAVEL INDIA PRIVATE LIMITED

Opinion

We have audited the financial statements of M/s Wise Travel India Private Limited ("the company"), which comprise the balance sheet as at 31st March 2022, statement of Profit and Loss and Cash Flow Statement for the year ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

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 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and profit/loss, and its cash flow for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

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.



We want to draw attention that due to COVID 19 pandemic & other government operational guidelines in subsequent period after balance sheet date, business operation of the company have disrupted. But management is making efforts to get business back on track & hopeful for more recovery at par pre-covid era.

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 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

Responsibility of Management for Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



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

Auditor's Responsibilities for the Audit of 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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(c) 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.



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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. 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

- 1) As required by the Companies (Auditor's Report) Order, 2020 (the Order) issued by the Central Government of India in terms of Section 143(11) of the Act, and on the basis of such checks of the books and records of the Company as we consider appropriate and according to information and explanation given to us, we enclose in the Annexure a statement on the matters specified in paragraph 3 & 4 of the said order to the extent applicable.
- 2) 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 prescribed under Section 133 of the Act read with relevant rule issued thereunder;
- (e) On the basis of the written representations received from the directors as on 31 March 2022 taken on record by the Board of Directors, none of the directors are disqualified as on 31 March 2022 from being appointed as a director in terms of Section 164(2) of the Act;
- (f) With respect to adequacy of the internal financial controls over financial reporting with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**". Our Report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- (g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the company being a private limited company the provision of section 197 of the Act is not applicable.
- (h) With respect to the other matters to be included in Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanation given to us:
- i. The Company does not have any pending litigations which would impact its financial position
 - ii. In our opinion and as per the information and explanations provided to us, the Company has not entered into any long-term contracts including derivative contracts, requiring provision under applicable laws or accounting standards, for material foreseeable losses;
 - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
 - iv. (a) The management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding,



whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of it's knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend has been declared or paid during the year by the company.

**For BHS Co.
Chartered Accountants
Firm Registration No: 016889N**



**CA Harvinder Singh Bhatia
Partner
M. No.094765**



Place : New Delhi

Date : 05th September 2022

UDIN : 22094765AYS6GIC5941

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- (i) (a) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
- (B) The company is maintaining proper records showing full particulars of intangible assets;
- (b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
- (c) According to information and explanation given to us and record of the company examined by us, the title deed of the immovable property (other than properties where company is the lessee and lease agreement executed in favour of lessee) are held in the name of the company.
- (d) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) According to information and explanation given to us and record of the company examined by us, clause not applicable to company since it is a service sector company.
- (iii) During the year the company has made investments in shares of various companies through stock exchange as per notes of financial statements but not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
- (a) During the year company has made following investments-

Nature of Investment	The aggregate amount during the year	Balance outstanding at Balance Sheet date
In Foreign Subsidiary	NIL	Rs 65,64,903
In Stock Exchanges	Rs 28,62,707	Rs 12,97,338



- (b) According to the information and explanations given to us, company has not made any investments & provided guarantees to anyone but security given for business purpose. The terms and conditions of the security are not prima facie prejudicial to the company's interest;
- (c) Clause not applicable since no loan & advance during the reporting period.
- (d) Clause not applicable since no loan & advance during the reporting period
- (e) Clause not applicable since no loan & advance during the reporting period
- (iv) According to information and explanation given to us and record of the company examined by us, loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- (v) According to information and explanation given to us and record of the company examined by us, the company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013.
- (vi) As per information & explanation given by the management, maintenance of cost records has been not be applicable as specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii) (a) According to the records made available to us, company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2022 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.
- (viii) According to the information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- (ix) (a) In our opinion and according to the information and explanations given



- by the management, company has not defaulted in repayment of loan or other borrowing or interest thereon to any lender during the year.
- (b) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;
 - (c) In our opinion and according to the information and explanations given by the management, term loan were applied for the purpose for which obtained.
 - (d) In our opinion and according to the information and explanations given by the management, no funds raised on short term during the reporting period utilized for long term purposes.
 - (e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,
 - (f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.
- (b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- (xi) (a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- (xii) The company is not a Nidhi Company. Therefore, clause xii is not applicable on the company.



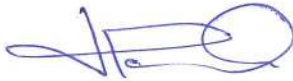
- (xiii) According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, etc., as required by the Indian Accounting Standards ;
- (xiv) (a) In our opinion and based on our examination, the company has internal audit system commensurate with the size and nature of it's business.
- (b) According to the information and explanations given to us , the company has not done any inter audit . We have to reply on exiting systems with control checks during the audit on test basis.
- (xv) On the basis of the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with directors or persons connected with him.
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- (xvii) Based on our examination & as per guidance note issued by ICAI, the company has incurred cash losses in the current financial year but no cash loss in preceding financial year. . The amount of cash loss for the reporting period is Rs 2,75,49,553. Reported cash loss has been considered from cash from operating Activity mentioned in Cash Flow Statement after considering interest earned during the year.
- (xviii) There has been resignation of the statutory auditors during the year and we have taken into consideration the issues, objections or concerns raised by the outgoing auditors.
- (xix) On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company



is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

- (xx) Based on our examination, the provision of section 135 are not applicable on the company. Hence this clause is not applicable on the company.
- (xxi) The company is not required to prepare Consolidate financial statement as share holders pass the resolution for the same hence this clause is not applicable.

For BHS Co.
Chartered Accountants
Firm Registration No: 016889N



(CA Harvinder Singh Bhatia)
Partner
M. No.094765



Place: New Delhi
Date: 05th September 2022

Annexure - B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of WISE TRAVEL INDIA PRIVATE LIMITED on the accounts of the company for the year ended 31st March, 2022

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend

on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2022. Though the company has not prepared any manual for financial control but based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For BHS Co.

Chartered Accountants

Firm Registration No: 016889N



CA Harvinder Singh Bhatia

Partner

M. No.094765



Place: New Delhi

Date: 05th September 2022

WISE TRAVEL INDIA PRIVATE LIMITED

Regd. & Corporate Office: D-21, Corporate Park, 3rd Floor, Near Sector -8, Metro Station

Sector-21, Dwarka, New Delhi - 110077

BALANCE SHEET

AS AT 31st MARCH 2022

(Figures in '00)

Particulars	Note	Year Ending 31st March 2022	Year Ending 31st March 2021
I. EQUITY AND LIABILITIES			
1. Shareholders Funds			
a.) Share Capital	3	295,000.00	295,000.00
b.) Reserve and Surplus	4	2,527,466.70	2,138,759.52
		2,822,466.70	2,433,759.52
2. Non Current Liabilities			
a.) Long Term Borrowings	5	216,317.66	56,593.94
b.) Long Term Provisions	6	145,429.10	128,768.46
		361,746.76	185,362.40
3. Current Liabilities			
a.) Short Term Borrowings	7	139,953.21	630,219.50
b.) Other Current Liabilities	8	255,901.32	210,790.76
c.) Trade Payables	9	2,169,767.38	1,621,635.15
d.) Short Term Provisions	10	242,304.97	176,052.66
		2,807,926.88	2,638,698.07
TOTAL		5,992,140.34	5,257,819.99
II. ASSETS			
1. Non Current Assets			
a.) Property, Plant & Equipment & Intangible	11		
i.) Tangible Assets		1,138,699.25	1,085,610.29
ii.) Intangible Assets		1,298.61	441.21
b.) Non-Current Investments	12	78,622.42	65,649.04
c.) Non - Current Assets	13	542,084.30	400,978.73
d.) Deferred Tax Assets	14	113,548.56	110,897.88
		1,874,253.14	1,663,577.15
2. Current Assets			
a.) Trade Receivables	15	2,803,456.72	1,327,506.98
b.) Cash and Cash Equivalents	16	856,743.56	1,651,564.27
c.) Short Term Loans and Advances	17	39,146.89	90,822.33
d.) Other Current Assets	18	418,540.01	524,349.26
		4,117,887.19	3,594,242.83
TOTAL		5,992,140.34	5,257,819.99

Company Overview 1
 Significant Accounting Policies 2
 The accompanying Notes are an integral part of Financial Statements.
 As per our report of even date

For BHS & CO.

Firm's Registration No. 016899N
 Chartered Accountants



Harvinder Singh Bhatia
 Partner
 Membership No. 094765
 Place: New Delhi
 Date : 05/09/2022

UDIN: - 22094765AYS6GC5941

For and On behalf of Board of Directors

For WISE TRAVEL INDIA PRIVATE LIMITED

For WISE TRAVEL INDIA PRIVATE LIMITED

Hema Bisht

DIRECTOR
Sd/-

Hema Bisht
 Director
 DIN: 02534803

Vivek Laroia

Sd/- DIRECTOR

Vivek Laroia
 Director
 DIN: 02534740



WISE TRAVEL INDIA PRIVATE LIMITED
Regd. & Corporate Office: D-21, Corporate Park, 3rd Floor, Near Sector -8, Metro Station
Sector-21, Dwarka, New Delhi - 110077
STATEMENT OF PROFIT & LOSS
AS AT 31st MARCH 2022

(Figures in '00)

Particulars	Note	For the year ended 31st March 2022	For the year ended 31st March 2021
I. REVENUE FROM OPERATIONS	19	8,862,408.57	4,226,800.56
II. OTHER INCOME	20	111,772.29	178,713.32
III. TOTAL REVENUE		8,974,180.86	4,405,513.88
IV. EXPENSES			
Operating Expenses	21	6,528,938.75	2,883,677.69
Employees Benefit Expenses	22	1,032,080.35	632,346.11
Finance Costs	23	68,263.17	55,954.79
Depreciation and Amortization Expenses	11	163,739.13	202,405.33
Other Expenses	24	688,906.66	410,309.48
TOTAL EXPENSES		8,481,928.05	4,184,693.40
V. PROFIT BEFORE EXTRAORDINARY & EXCEPTIONAL ITEMS		492,252.81	220,820.48
VI. EXTRAORDINARY & EXCEPTIONAL ITEMS		-	-
VII. PROFIT AFTER EXTRAORDINARY & EXCEPTIONAL ITEMS		492,252.81	220,820.48
VIII. TAX EXPENSES			
1. Current Tax		106,196.31	61,505.57
2. Deferred Tax		2,650.68	4,910.86
IX. PROFIT FOR THE YEAR		388,707.18	164,225.77
X. EARNINGS PER EQUITY SHARE (Face Value of Rs. 10/- each, Previous year Rs. 10/-)			
Basic & Diluted	25	13.18	5.57

The accompanying Notes are an integral part of Financial Statements.

As per our report of even date

For BHS & CO.

Firm's Registration No. 016899N

Chartered Accountants

Sd/  

Harvinder Singh Bhatia,
Partner
Membership No. 094765
Place: New Delhi

For and On behalf of Board of Directors

For WISE TRAVEL INDIA PRIVATE LIMITED

For WISE TRAVEL INDIA PRIVATE LIMITED



DIRECTOR
Sd/-

Hema Bisht
Director
DIN: 02534803



DIRECTOR
Sd/-

Vivek Laroia
Director
DIN: 02534740





WISE TRAVEL INDIA PRIVATE LIMITED
Regd. & Corporate Office: D-21, Corporate Park, 3rd Floor, Near Sector -8, Metro Station
Sector-21, Dwarka, New Delhi - 110077
STATEMENT OF CASH FLOW
AS AT 31st MARCH 2022

(Figures in '00)

Particulars	For the year ended 31st March 2022	For the year ended 31st March 2021
Cash Flow From Operating Activities		
Profit from Operations	492,252.81	220,820.48
Adjustment from non cash income and expenses, which is not fall in this head		
1. Depreciation	163,739.13	202,405.33
2. Dividend income	(36.76)	-
4. Loss on sale of Fixed Assets	4,722.43	7,302.56
3. Profit on sale of Fixed Assets	(46,292.15)	(50,686.01)
5. Government subsidy	(1,812.50)	(1,812.50)
Change in working capital:		
1. Other Non Current Assets	-	-
2. Trade Receivable	(1,474,407.03)	2,866,871.21
3. Short Term Loans & Advances	51,675.43	30,448.84
4. Long Term Loans & Advances	(141,105.57)	(21,425.21)
5. Other Current Assets	105,809.25	237,799.45
6. Long Term Provision	16,660.64	11,392.70
7. Other Current Liabilities	45,110.56	(267,120.63)
8. Trade Payable	548,132.23	(1,828,467.46)
9. Short Term Provision	66,252.31	(234,479.52)
Cash Generation From Operations	(169,299.22)	1,173,049.24
Income Tax paid	106,196.31	61,505.57
Net Cash from Operating Activity (A)	(275,495.53)	1,111,543.67
Investment in Shares	(12,973.38)	-
Purchase of Tangible Assets	(372,713.77)	(468,570.70)
Proceeds from Sale of Fixed Assets	196,867.78	154,427.41
Net Cash Used in Investing Activities (B)	(188,819.37)	(314,143.29)
Dividend Income	36.76	-
Proceeds from Issuance of Share Capital	-	-
Proceeds from Share Application Money	-	-
Change in Long term Liabilities	(330,542.57)	(381,587.70)
Net Cash From Financial Activities (C)	(330,505.81)	(381,587.70)
Net (decrease)/increase in Cash , Cash Equivalents and Bank Overdrafts (A+B+C)	(794,820.71)	415,812.68
Cash, cash equivalents and bank overdrafts at beginning of year	1,651,564.27	1,235,751.59
Cash, cash equivalents and bank overdrafts at end of year	856,743.56	1,651,564.27

For BHS & CO.

Firm's Registration No. 016899N
Chartered Accountants

Sd/- 

Harvinder Singh Bhatia
Partner
Membership No. 094765
Place: New Delhi
Date : 05/09/2022

For and On behalf of Board of Directors

For WISE TRAVEL INDIA PRIVATE LIMITED

For WISE TRAVEL INDIA PRIVATE LIMITED


Sd/-
DIRECTOR

Director
Hema Bisht
PIN - 02534803


Sd/-
DIRECTOR

Director
Vivek Laroia
PIN - 02534740



WISE TRAVEL INDIA PRIVATE LIMITED

Notes forming part of financial statement for the year ended March 31, 2022

1 Corporate Information:

The company has been incorporated as a Private limited company on April 22nd, 2009 with Pan India Presence, is primarily engaged in providing Car rental services to Corporates & Non-corporates through large fleet and and robust technology platform.

2 Significant Accounting Policies

(a) Basis of Preparation of Financial Statements:

The financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act") . Accounting policies have been consistently applied except where newly issued accounting standards are initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

(b) Use of Estimates:

The preparation of financial statements in conformity with Indian GAAP requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the years in which the results are known / materialize.

(c) Revenue Recognition:

Revenues from car rental, Consultancy etc. and other services are accounted for on completion of service net of service tax/GST recovered from customers. All the revenues are recognized when there is reasonable certainty of its ultimate collection.

Interest earned/accrued is recognized on a time proportion basis taking into account the amount outstanding and applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss account.

Profit/Loss on sale of fixed assets is recorded on transfer of title from the company and is computed on the basis of difference between net sale consideration and the written down value of the asset.

(d) Cash and Cash Equivalent

Cash comprises cash in hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

(e) Property, Plant & Equipment

Property, plant and equipment, capital work in progress are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use.

Any trade discounts and rebates are deducted in arriving at the purchase price. Subsequent expenditure related to an item of property, plant and equipment is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance.

All other expenses on existing plant, property and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the year during which such expenses are incurred. Items of stores and spares that meet the definition of property, plant and equipment are capitalized at cost and depreciated over their useful life. Otherwise, such items are classified as inventories. Gains or losses arising from de-recognition of property, plant and equipment are measured as the difference.



WISE TRAVEL INDIA PRIVATE LIMITED

Notes forming part of financial statement for the year ended March 31, 2022

(f) Depreciation:

Leasehold land is amortized on a straight line basis over the period of lease i.e., 95/99 years. Depreciation on property, plant and equipment including stores and spares transferred from inventory is calculated on a written down value basis using the rates arrived at, based on the useful lives estimated by the management, which are equal to the useful lives prescribed under Schedule II to the Companies Act, 2013.

Depreciation on the amount of adjustment to property, plant and equipment on account of capitalization of insurance spares and critical spares transferred from stores and spares is provided over the remaining useful lives of related assets.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate. To calculate depreciation on Fixed Assets, Tangible and Intangible, in a manner that amortizes the cost of the assets is provided on the basis of written down value method at the rates on the basis prescribed in Part C of the schedule II of the Companies Act, 2013.

Description	Useful Life Estimated by
Computers & Data Processing Equipment/Software	3 years
Leasehold Improvement	10 years
Furniture & Fixtures	10 years
Office Equipment	5 years
Taxis used in the business of running them on hire	6 years
Building	30 years
Motorcycle	10 years
Cars	8 years

(g) Revaluation of assets

As and when Fixed Assets are revalued, to adjust the provision for depreciation on such revalued Fixed Assets, where applicable, in order to make allowance for consequent additional diminution in value on considerations of age, condition and unexpired useful life of such Fixed Assets.

(h) Impairment of Assets

At each balance sheet date, the Company assesses whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount. If the carrying amount of the asset exceeds its recoverable amount, an impairment loss is recognized in the statement of profit and loss to the extent the carrying amount exceeds the recoverable amount.

(i) Inventories

Company is in the business of Personal Ground Transportation & Consultancy Services Business so there is no inventory.

(j) Taxes on income

Income taxes are accounted for in accordance with Accounting Standard 22 on Accounting for Taxes on Income. Tax expense comprises both current and deferred tax. Current tax is determined as the amount of tax payable in respect of taxable income for the period using the applicable tax rates and tax laws. Deferred tax assets and liabilities are recognized, subject to consideration of prudence, on timing differences, being the difference between taxable income and accounting income, that originate in one period and are capable of reversal in one or more subsequent periods and are measured using tax rates enacted or substantively enacted as at the Balance Sheet date. The carrying amount of deferred tax assets and liabilities are reviewed at each Balance Sheet date. Deferred Tax Asset on carry forward losses and unabsorbed depreciation, if any, are recognized when it is virtually certain that there will be future taxable profit.

(k) Employee Benefits

1. Short term Employee Benefits- Short term employee benefits are recognized as an expense at the undiscounted amount in the Profit and loss account of the year in which the related services is rendered.



2. Post-Employment Benefits

2.1 Provident Fund- Eligible employees receive benefits from a provident fund, which is a defined contribution plan. Both the employee and the company make monthly contributions to this provident fund plan equal to specified percentage of the covered employee's salary. Amounts collected under the provident fund plan are deposited in a government administered provident fund. Company's contributions to provident fund are charged to Profit & Loss account on accrual basis.

2.2 Gratuity- In accordance with the Payment of Gratuity Act, 1972, the Gratuity Plan provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment. The company has recognized a provision for gratuity amounting to Rs. 38,54,592/- during the year on the basis of estimates of management as probable liability for gratuity outstanding at the end of the year calculated in accordance with The Payment of Gratuity Act' 1972.

(l) Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such asset. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs are charged to revenue.

(m) Provisions & contingencies

A provision is recognized when the company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent Liabilities are disclosed in the notes. Contingent assets are not recognized or disclosed in the Financial Statements.

(n) Goods & Service Tax input credits

Goods & Service tax input credit is accounted for in the books in the period in which the underlying service received is accounted and when there is reasonable certainty in availing / utilizing the credits.

(o) Earnings per Share:

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares except where the result would be anti-dilutive.



WISE TRAVEL INDIA PRIVATE LIMITED

Notes forming part of financial statement for the year ended March 31, 2022

(p) Foreign Currency Transactions

Foreign Currency Transactions are recorded at the exchange rate prevailing on the date of transaction. All monetary foreign currency assets/liabilities are translated at the rates prevailing on the date of balance sheet. The exchange difference between the rates prevailing on the date of transaction and on the date of settlement as also on translation of monetary items at the end of the year is recognized as income or expense, as the case may be.

(q) Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which investments are made, are classified as current investments. All other investments are classified as long term investments. Long-term investments are stated at cost, less provision for other than temporary diminution in the carrying value of each investment. Current investments are stated at the lower of cost and fair value

For WISE TRAVEL INDIA PRIVATE LIMITED

Iden Rishi

DIRECTOR

Sd/-

Director

DIN-02534803

For and On behalf of Board of Directors

For WISE TRAVEL INDIA PRIVATE LIMITED

Yash

Sd/-

Director

DIRECTOR

DIN-02534740



WISE TRAVEL INDIA PRIVATE LIMITED
DEPRECIATION AS PER INCOME TAX, 1961
31st MARCH 2022

PROPERTY, PLANT & EQUIPMENTS	PARTICULARS	RATE	WRITTEN DOWN VALUE 1-Apr-21	ADDITIONS		DEDUCTIONS	TOTAL	DEPRECIATION FOR 2021-22	WRITTEN DOWN VALUE 31-Mar-22
				MORE THAN 180 Days	LESS THAN 180 Days				
<u>PART I</u>	LEASEHOLD IMPROVEMENT & FURNITURE	10%	22,508.03	-	-	-	22,508.03	2,250.80	20,257.23
<u>PART II</u>	MOTOR VEHICLES	15%	180,797.07		13,097.25	167,699.82	25,154.97	142,544.84	
<u>PART III</u>	TAXIES	30%	337,079.03	39,274.12	325,758.88	678,341.50	154,638.62	523,702.88	
<u>PART IV</u>	BUILDING	5%	144,704.27	-	43,000.00	101,704.27	5,085.21	96,619.05	
<u>PART V</u>	COMPUTER & SOFTWARE	40%	6,657.94	440.00	2,556.53	9,654.47	3,350.48	6,303.99	
<u>PART VI</u>	OFFICE EQUIPMENT	15%	-	-	2,931.94	2,931.94	219.90	2,712.04	
<u>PART V</u>	SOFTWARE	25%	-	1,752.30	-	1,752.30	438.08	1,314.23	
	Total		691,746.33	41,466.42	331,247.35	984,592.32	191,138.06	793,454.26	

(Figures in '00)

For and On behalf of Board of Directors

For WISE TRAVEL INDIA PRIVATE LIMITED

For WISE TRAVEL INDIA PRIVATE LIMITED

Demur Bish

Director

Sd/-
Director

P 14-02534803

P 14-02534746

Kavita

DIRECTOR



WISE TRAVEL INDIA PRIVATE LIMITED

Notes to Equity and Liability
AS AT 31st MARCH 2022

(Figures in '00)

3. SHARE CAPITAL	For the year ended 31st March 2022		For the year ended 31st March 2021	
	Authorized Shares 30,00,000 (Previous Year 30,00,000) Equity Shares of Rs. 10/- each	300,000.00		300,000.00
Issued, Subscribed and Fully Paid Up Shares Issued 29,50,000 (Previous Year 27,00,000) Equity Shares of Rs. 10/- each	295,000.00		295,000.00	
	295,000.00		295,000.00	
	For the year ended 31st March 2022		For the year ended 31st March 2021	
Reconciliation of the number of Shares Outstanding	Number of Shares	Amount	Number of Shares	Amount
No. of Equity shares outstanding at the beginning of the year	29,500.00	295,000.00	29,500.00	295,000.00
Add: Additional equity shares issued during the year	-	-	-	-
Less: Equity shares forfeited/bought back during year	-	-	-	-
No. of Equity Shares outstanding at the end of the year	29,500.00	295,000.00	29,500.00	295,000.00
Shares held by each shareholder holding more than 5% of the aggregate shares in the Company	Number of Shares	%	Number of Shares	%
Mr. Ashok Vashist	15,996.66	0.54	15,996.66	0.54
Mr. Vivek Laroia	8,331.67	0.28	8,331.67	0.28
Ms. Hema Bisht	4,631.67	0.16	4,631.67	0.16
Mr. Subinderjeet Singh Khurana	540.00	0.02	540.00	0.02
	29,500.00	1.00	29,500.00	1.00
Promoter's Shareholding at the end of the year	Number of Shares	%	% Change during the year	
Mr. Ashok Vashist	15,996.66	0.54	-	-
Mr. Vivek Laroia	8,331.67	0.28	-	-
Ms. Hema Bisht	4,631.67	0.16	-	-
	28,960.00	0.98	-	-
4. RESERVE AND SURPLUS				
Share Premium A/c		8,000.00		8,000.00
Surplus in Profit & Loss Statement				
Balance at the beginning of the year		2,130,759.52		1,966,533.75
Add: Transferred from Surplus in the Statement of Profit & Loss A/c		388,707.18		164,225.77
		2,527,466.70		2,138,759.52
5. LONG TERM BORROWINGS				
Secured Loan (Annexure 2)				
From Bank		216,317.66		54,891.76
From Others		-		1,702.18
Total		216,317.66		56,593.94

On behalf of Board of Directors
For WISE TRAVEL INDIA PRIVATE LIMITED

Hema Bisht

DIRECTOR

Director

D/14-02534803

For WISE TRAVEL INDIA PRIVATE LIMITED

Vivek Laroia

DIRECTOR

Director

D/14-02534740



WISE TRAVEL INDIA PRIVATE LIMITED
Notes to Equity and Liability
AS AT 31st MARCH 2022

(Figures in '00)

6. LONG TERM PROVISIONS		
Provision for Employees Benefits		
Provision for Gratuity	135,804.10	117,330.96
Deferred income (Subsidy received)	9,625.00	11,437.50
	145,429.10	128,768.46
7. SHORT TERM BORROWINGS		
Current Maturity of Long Term Borrowings		
Secured Loan (Annexure 1A)		
Loan from Bank	138,251.03	624,303.39
Loan from Others	1,702.18	5,916.11
Total(A)	139,953.21	630,219.50
Unsecured Loan (Annexure 1B)		
From Bank	-	-
Total(B)	-	-
Total(A+B)	139,953.21	630,219.50
8. OTHER CURRENT LIABILITIES		
Statutory Dues (Annexure 3A)	67,900.34	31,819.87
Security Deposits (Annexure 3B)	188,000.98	178,970.89
	255,901.32	210,790.76
9. TRADE PAYABLES		
Sundry Creditors	2,169,767.38	1,621,635.15
(Total outstanding dues of MSME - Rs. 56,414/-)		
	2,169,767.38	1,621,635.15
10. SHORT TERM PROVISIONS		
Provision for Employees Benefits		
Professional Tax	1,020.45	429.72
Provision For Gratuity	19,871.27	15,669.50
Bonus Payable	3,209.19	1,772.97
Employees Salary Payable	91,888.15	87,690.56
EPF Payable	8,547.31	4,978.39
ESIC Payable	734.78	405.95
	125,271.15	110,947.09
Other Provisions		
Audit Fees Payable	3,601.00	3,600.00
Provision for Income Tax	113,432.82	61,505.57
	117,033.82	65,105.57
	242,304.97	176,052.66

On behalf of Board of Directors
For WISE TRAVEL INDIA PRIVATE LIMITED

Alex Bishr
DIRECTOR

Sd/-
Director
DIN-02534803

For WISE TRAVEL INDIA PRIVATE LIMITED

Karola
DIRECTOR

Sd/-
Director
DIN-02534740



WISE TRAVEL INDIA PRIVATE LIMITED
Notes to Assets
AS AT 31st MARCH 2022

(Figures in '00)

	For the year ended 31st March 2022	For the year ended 31st March 2021
12. NON CURRENT INVESTMENTS (Unquoted, Non Trade)		
PT. WTI Trading & Mining Ventures (Indonesia) (1238 shares of Rs 5,302.83 /- each fully Paid-Up)	65,649.03	65,649.04
Investment In Stocks	12,973.38	-
	78,622.42	65,649.04
13. NON CURRENT ASSETS		
Security Deposits (Annexure 8) (Unsecured - Considered Good)	542,084.30	400,978.73
	542,084.30	400,978.73
14. DEFERRED TAX ASSETS (NET)		
Deferred Tax Assets	110,897.88	105,987.02
Deferred Tax Liabilities	-	-
	110,897.88	105,987.02
Current Year Deferred Tax	2,650.68	4,910.86
Deferred Tax liability/assets (Net)	113,548.56	110,897.88
15. TRADE RECEIVABLES		
Trade Receivables outstanding for a period exceeding six months from the date they are due for payment		
Unsecured, Considered Good	312,686.39	339,884.87
Doubtful	-	-
Less: Provision for Doubtful Receivable	-	-
Other Receivables		
Unsecured, Considered Good	2,490,770.34	987,622.10
	2,803,456.72	1,327,506.98
16. CASH AND BANK BALANCE		
Cash and Cash Equivalents		
On Current Accounts (Annexure 4)	269,931.52	167,250.58
Cash in Hand	2,507.72	3,764.47
Other Bank Balances (Annexure 7)	584,304.32	1,480,549.22
	856,743.56	1,651,564.27
17. SHORT TERM LOANS & ADVANCES		
Other Loans & Advances (Annexure 6 & 9) (Unsecured Considered Good)	39,146.89	90,822.33
	39,146.89	90,822.33
18. OTHER CURRENT ASSETS		
Interest Accrued on Bank Deposits	35,005.24	44,772.73
Prepaid Expenses	7,318.58	22,242.45
Balance with Revenue Authority		
TCS Receivable 20-21	-	265.06
TCS Receivable 21-22	2,736.38	-
TDS Receivable 19-20	-	158,365.07
TDS Receivable 20-21	23,700.90	77,704.90
TDS Receivable 21-22	143,554.67	-
GST Input	206,222.28	220,770.44
GST TCS	-	-
TDS recoverable from NBFC (Annexure 5)	1.96	228.61
	418,540.01	524,349.26

On behalf of Board of Directors

For WISE TRAVEL INDIA PRIVATE LIMITED

Dem Bishr

DIRECTOR

Sd/-

Director

DIN-02534803

For WISE TRAVEL INDIA PRIVATE LIMITED

J. Kaur

DIRECTOR

Sd/-

Director

DIN-02534740



WISE TRAVEL INDIA PRIVATE LIMITED
Notes to Profit and Loss A/c
AS AT 31st MARCH 2022

(Figures in '00)

PARTICULARS	For the year ended 31st March 2022	For the year ended 31st March 2021
19. REVENUE FROM OPERATIONS		
Car Rentals	8,862,408.57	4,218,491.99
Consultancy Income	-	8,308.57
	8,862,408.57	4,226,800.56
20. OTHER INCOME		
Dividend Income	36.76	-
Interest Income (On Fixed Deposit)	50,080.37	90,428.81
Interest on income tax refund	12,315.93	35,786.00
EV Government Subsidy	1,812.50	1,812.50
Profit on sale of Fixed Assets	46,292.15	50,686.01
Stocks Trading Profit	1,234.59	-
	111,772.29	178,713.32
21. OPERATING EXPENSES		
Purchase Car Rental	6,482,378.88	2,852,897.93
Car Insurance	9,743.93	8,779.42
GPS Rental Expenses	-	4,292.84
Car Repairs & Maintenance	18,431.09	7,938.29
Fuel Expenses	18,384.84	9,769.21
	6,528,938.75	2,883,677.69
22. EMPLOYEE BENEFIT EXPENSES		
Bonus	25,408.56	14,339.37
Director's Remuneration	350.87	29,695.68
ESIC	4,650.77	2,692.49
Gratuity	38,545.92	10,344.13
Labour Welfare Fund	578.21	1,513.69
Provident Fund	35,793.80	20,250.05
Salary & Wages	901,054.57	535,780.18
Staff Group Insurance	18,537.45	13,952.52
Staff Welfare	7,160.20	3,778.00
	1,032,080.35	632,346.11
23. FINANCE COSTS		
Bank Charges	2,589.76	2,892.20
Bill Discounting Charges	4,112.59	5,876.00
Credit Card Swipe Charges	17,567.20	8,276.56
Interest on Auto Loan	19,227.05	27,118.58
Interest on OD A/C	13,756.78	6,302.88
Interest on Unsecured Loan	7,681.83	-
Interest on NBFC	445.09	3,055.38
Loan Closure Charges	289.00	865.12
Loan Processing Fees	2,593.86	1,568.07
	68,263.17	55,954.79



WISE TRAVEL INDIA PRIVATE LIMITED
Notes to Profit and Loss A/c
AS AT 31st MARCH 2022

(Figures in '00)

PARTICULARS	For the year ended 31st March 2022	For the year ended 31st March 2021
24. OTHER EXPENSES		
Advertisement	649.00	2,719.37
Annual Membership Fees	626.98	759.41
Audit Fees	3,600.00	3,600.00
Books & periodicals	163.09	331.09
Commission	450.00	-
Conveyance Reimbursement	6,969.51	5,401.17
CSR Expenditure & Donations	-	8,800.00
Electricity Exps	13,583.51	8,644.69
Interest on GST & TDS	2,497.78	5,253.83
Interest on MSME due	31.04	37.51
Internet & Bandwidth Service Charges	6,963.57	5,549.73
Lease Rental	22,910.72	9,918.32
Legal & Professional Expenses	17,804.76	9,971.66
Loss on sale of Fixed Assets	4,722.43	7,302.56
Postage & Courier	4,043.22	3,047.68
Printing & Stationery	10,618.06	7,227.44
Rates & Taxes	-	7,908.89
Rent	516,624.44	261,666.96
Repair & Maintenance - Computers	26,652.71	22,955.13
Repair & Maintenance - Office	16,936.55	7,052.63
ROC Fees	245.28	81.00
Short & Excess	-	543.17
Software solutions expenses	2,038.33	9,316.92
Stocks Trading Expenses	672.32	-
Telephone Expenses	11,034.97	16,791.58
Tender Fee	1,065.41	1,264.71
Tour & Travelling Expenses	14,286.06	2,040.46
Water Expenses	3,716.91	2,123.56
	688,906.66	410,309.48
25. EARNING PER SHARE		
Face Value of Rs.10/- Each (Previous Year Rs.10/-)		
Profit after Taxation	388,707.18	164,225.77
Weighted average number of Equity Shares	29,500.00	29,500.00
Basic and diluted earnings per Share (in Rs.)	13.18	5.57

26. Contingent Liability - Company has given below mentioned Bank Guarantees during the year

Client BG	Amount
Make my Trip	5,000.00
Halcrow Consulting I Pvt Ltd	2,500.00
PAO (CWC), New Delhi	289.33
Central Electronics Ltd	411.48
Dedicated Freight Corridor Corp of India	1,599.62
Delhi International Airport Ltd	7,954.67
Rail Wheel Factory	522.00
Concor India Limited	4,074.00
Delhi Metro Rail Corporation	19,838.32
Iron International Limited	1,758.63
Ministry of Finance	405.00
Vedanta Limited	39,951.27
Grand Total	84,304.32

27. Capital Commitment: There are no Capital Commitments as on 31st March'2022

28. The Balances of Debtors and Creditors of the company are subject to confirmation.



WISE TRAVEL INDIA PRIVATE LIMITED

Notes to Profit and Loss A/c

AS AT 31st MARCH 2022

29. List of Related parties and Transactions / Outstanding Balances:

List of Related Parties and their relationships.

a) Key Management Personnel:

(i) Mr. Vivek Laroia	Director
(ii) Ms. Hema Bisht	Director
(iii) Mr. Manish Kumar Sharma	Director

b) Relatives of Key Management Personnel:

(i) Mr. Ashok Vashist	Shareholder
(ii) Mr. Neelkanth Vashist	Relative of Shareholder
(iii) Mrs. Sudha Vashist	Relative of Shareholder
(iv) Mrs. Pinky Laroia	Relative of Director

c) Name of the Enterprises owned or significantly influenced by key management Personnel or their relatives (either individually or with others)

(i) M/s Smart Ride Transport Services Pvt L	One common share holder
(ii) M/s Gautam Credits Pvt Ltd	Common Management
(iii) M/s Wheels on Rent Pvt Ltd	Associate Company having same shareholders & directors.
(iv) M/s Aaveg Management Services Pvt L	Associate Company having same shareholders

(Figures in '00)

Party Name	Particulars	As at March 31,2022
Vivek Laroia	Remuneration	15,161.24
Hema Bisht	Remuneration	12,480.82
Manish Kumar Sharma	Remuneration	7,445.20
Ashok Vashist	Salary	51,238.93
Sudha Vashist	Salary	16,233.10
Pinky Laroia	Salary	11,932.10
Puru Laroia	Salary	2,995.24
Shourya Laroia	Salary	780.31
Neelkanth Vashist	Salary	12,541.40
Aaveg Management Services Pvt Ltd	Service Receipt	649,361.78
Aaveg Management Services Pvt Ltd	Intercompany Loan Recd	200,000.00
Aaveg Management Services Pvt Ltd	Interest Paid	7,681.83
Total		987,851.95

Closing Balance	Particulars	As at March 31,2022
Vivek Laroia	Remuneration	1,988.91
Hema Bisht	Remuneration	190.12
Manish Kumar Sharma	Remuneration	5,951.54
Ashok Vashist	Salary	1,333.65
Sudha Vashist	Salary	229.88
Pinky Laroia	Salary	5,945.15
Puru Laroia	Salary	495.24
Shourya Laroia	Salary	280.31
Neelkanth Vashist	Salary	177.08
Aaveg Management Services Pvt Ltd	Service Receipt	71,597.01
Aaveg Management Services Pvt Ltd	Intercompany Loan Recd	-
Aaveg Management Services Pvt Ltd	Interest Paid	-
Total		88,188.89

30. Auditor's Remuneration

	As at March 31,2022	As at March 31,2021
Statutory Audit	3,600.00	3,600.00
Other Audit Services/Certification	-	-
	3,600.00	3,600.00



WISE TRAVEL INDIA PRIVATE LIMITED
Notes to Profit and Loss A/c
AS AT 31st MARCH 2022

31. Details of Secured & Unsecured Loans

Particulars	Name of Financial Institution	Lien Details
Auto Loans	HDFC Bank Limited	Secured against Cars
Auto Loans	Yes Bank Limited	Secured against Cars
Auto Loans	Toyota Financial Services India Limited	Secured against Cars
OD Limit	Yes Bank Limited	Secured against Bank Fixed Deposit
OD Limit	ICICI Bank	Secured against Bank Fixed Deposit
Auto Loans	Axis Bank Limited	Secured against Cars
Corporate Credit Cards	American Express & HDFC Bank	Unsecured Corporate Credit Cards
OD Limit	Yes Bank Limited	Secured against Personal Properties of Shareholders

32. Conservation of Energy

- (i) Steps taken or impact on conservation of energy are as under-
All fluorescent tubes and bulbs were changed to LED lights at plant.
- (ii) Steps undertaken by the company for utilizing alternate source of energy: Nil
- (iii) Capital investment on energy conservation equipment: Nil

Technology Absorption, Research and Development (R&D)

The company has not imported any technology during the last three years.

Foreign Exchange Earning and Outgo

	As at March 31,2022	As at March 31,2021
Foreign Exchange Earned	-	-
Foreign Exchange Used	-	-

33. Activity in Foreign Exchange

Ø Value of Import calculate of CIF basis on Capital Account	NIL
Ø Expenditure in Foreign Currency (on payment basis)	
a. Technical Know-how	NIL
b. Travelling Expenses	NIL
c. Interest & Finance Charges	NIL
d. Others	
Ø Licensed and Installed Capacity:	
Product Name	N.A.
Licensed Capacity	N.A.
Installed Capacity	N.A.

34. Value of import calculated of CIF basis on Capital Account is NIL.

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

36. Segment Information: The company's only business is car rental, and as per the definition of 'business segment' it is concluded that there is not more than one business segment, therefore the disclosure of segment wise information is not applicable under AS- 17. There is no geographical segment as the company operates only in India.



WISE TRAVEL INDIA PRIVATE LIMITED

Notes to Profit and Loss A/c

AS AT 31st MARCH 2022

37. The company has entered into the cancellable operating lease agreement for the leased cars & office premises in Delhi and other different cities of India. Necessary disclosure are given below-

Particulars	As at March 31,2022
Future minimum lease payment	
Lease payment recognized in the Statement of Profit & Loss	539,535.16
	539,535.16

38. Impact of Coronavirus (Covid-19) on Financial Statement

The outbreak of Coronavirus(COVID19) pandemic globally and in India is causing significant disturbance and slow down of economic activity. The Company has evaluated impact of this pandemic on its business operations and based on its review and current indicators of future economic conditions, there is no significant impact on its financial results.

39. Dues to MSME have been determined to the extent such parties have been identified on the basis of information collected by the management. This has been relied upon by the auditor.

Disclosure under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

Particulars	2021-22	2020-21
Reversal of Cess	-	-
Interest due thereon remaining unpaid to any supplier as at the end of accounting year	-	-
The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
The amount of interest due and payable for the year	31.04	37.51
The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid.	6,847.76	-

40. CSR Disclosure

Gross Amount required to be spent.	-
Amount approved by the Board	-
Amount spent during the year	-
Details of Related Party Transactions related to CSR spending	NA

41. Previous year accounts have been regrouped/ recast, wherever necessary to make them comparable with those of current year.

42. Long term investment of Rs 6,564,904/- have been made in the company by the Name of M/s WTI Trading & Mining Ventures incorporated in Indonesia in FY19-20. Company has not started its Operations yet due to Covid 19 and has earned Bank Interest income of \$1921.637 on the Investment & Profit before Taxes of \$1,622 during the FY 21-22.

43. Disclosure in relation to undisclosed income -

The Company does not have any undisclosed income which is not recorded in the books of account that has been surrendered or disclosed as income during the year (previous year) in the tax assessment under the income tax act 1961 (such as , search or survey or any other relevant provisions of Income tax Act 1961.



WISE TRAVEL INDIA PRIVATE LIMITED

Notes to Profit and Loss A/c

AS AT 31st MARCH 2022

44. Disclosure of transactions with Stuck off companies -

The company does not have any transactions with companies struck off under section 248 of companies act , 2013 or section 560 of Companies Act , 1956.

45. Compliance with Schedule III -

No transaction to report against the following disclosure requirements as notified by MCA pursuant to amended Schedule III

- The Company has not traded or invested in Crypto currency or Virtual currency during the financial year.
- The Company doesn't have any Benami Property , where any proceeding has been initiated or pending against the company for holding any Benami Property.
- The Company does not have been declared as willful defaulter by any bank or financial institution.
- The Company doesn't have any charges or satisfaction which is yet to be registered with RoC beyond the statutory period.

46. The previous year figures have been regrouped to synchronize with current year presentation.

For BHS & CO.

Firm's Registration No. 016899N

Chartered Accountants

Sd/-
Harvinder Singh Bhatia
Partner
Membership No. 094765



For and On behalf of Board of Directors

For WISE TRAVEL INDIA PRIVATE LIMITED

Hema Bisht

DIRECTOR

Sd/-
Hema Bisht
Director
DIN: 02534803

For WISE TRAVEL INDIA PRIVATE LIMITED

Vivek Laroia
DIRECTOR

Sd/-
Vivek Laroia
Director
DIN: 02534740

Place: New Delhi
Date : 05/09/2022
UDIN:



WISE TRAVEL INDIA PRIVATE LIMITED
DEPRECIATION AS PER COMPANIES ACT, 2013
AS AT 31st MARCH 2022

PARTICULARS	GROSS BLOCK			DEPRECIATION/AMORTISATION			NET BLOCK				
	As at 1-Apr-21	Additions	Withdrawals/ Adjustments	Profit/(Loss)	As at 31-Mar-22	Upto 1-Apr-21	For the year	On Deletions/	Upto 31-Mar-22	As at 31-Mar-22	As at 31-Mar-21
Land - G-171E Palam Vihar Gurgaon	279,459.50	-	95,153.17	153,144.44	186,306.33	0	-	-	-	186,306.33	279,459.50
Land - J-1151 Palam Vihar Gurgaon	401,750.03	-	0	0	401,750.03	0	-	-	-	401,750.03	401,750.03
Building	132,769.74	-	442,56.58	238,19.21	88,513.16	43843.93	7560.73	16543.4	34,861.26	53,651.90	88,925.81
Motorcycle	562.16	-	0	0	562.16	482.77	20.55	0	503.32	58.84	79.39
Furniture & Fixtures	1,431.34	-	0	0	1,431.34	679.78	194.58	0	874.36	556.98	751.56
Invertors & UPS	6,400.10	117.98	0	0	6,518.08	5603.23	291.11	0	5,894.34	623.74	796.87
Motor Vehicles - (Non Commercial)	161,010.86	0	45245.76	-2243.12	115,765.10	84761.85	20748.44	29905.39	75,604.90	40,160.20	76,249.01
Motor Vehicles - (Commercial)	822,625.90	365033	193487.66	4948.97	994,171.24	598872.19	129730.23	174666.1	553,936.32	440,234.92	223,753.71
Office Equipment	2813.96	2996.53	0	0	2,813.96	9630.48	858.34	0	153.71	2,660.25	-
Computers	10,780.65	0	0	0	13,777.18	11441.44	3286.54	0	10,488.82	3,288.36	1,150.17
Leasehold Improvements	24,135.68	0	0	0	24,135.68	11441.44	3286.54	0	14,727.98	9,407.70	12,694.24
Total	1,840,925.96	370,961.47	376,143.17	41,839.50	1,835,744.26	755,315.67	162,844.23	221,114.89	697,045.01	1,138,699.25	1,085,610.29
Computers Software	3,308.13	1752.3	-	-	5,060.43	2866.92	894.9	-	3,761.82	1,298.61	441.21
Total	1,844,234.09	372,713.77	376,143.17	41,839.50	1,840,804.69	758,182.59	163,739.13	221,114.89	700,806.83	1,139,997.86	1,086,051.50

(Figures in '00)

11. PROPERTY, PLANT & EQUIPMENTS

For and On behalf of Board of Directors

For WISE TRAVEL INDIA PRIVATE LIMITED

Hema Bishr

Sd/-
Hema Bishr
Director
DIN: 02534803

For WISE TRAVEL INDIA PRIVATE LIMITED

Vivek Laroia

Sd/-
Vivek Laroia
Director
DIN: 02534740



WISE TRAVEL INDIA PRIVATE LIMITED

Notes to Profit and Loss A/c

AS AT 31st MARCH 2022

(Figures in '00)

Particulars	Outstanding for following periods from due					Total
	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-	-
Others	2,490,770.34	95,598.88	98,687.11	109,674.08	8,726.31	2,803,456.72
Disputed Dues- MSME	-	-	-	-	-	-
Disputed Dues- Others	-	-	-	-	-	-
	2,490,770.34	95,598.88	98,687.11	109,674.08	8,726.31	2,803,456.72

(Figures in '00)

Particulars	Outstanding for following periods from due			Total
	Less than 1 year	1-2 years	2-3 years	
MSME	10,296.00	46,118.00	-	56,414.00
Others	1,649,716.09	463,637.29	-	2,113,353.38
Disputed Dues- MSME	-	-	-	-
Disputed Dues- Others	-	-	-	-
	1,660,012.09	509,755.29	-	2,169,767.38

For and On behalf of Board of Directors

For WISE TRAVEL INDIA PRIVATE LIMITED

For WISE TRAVEL INDIA PRIVATE LIMITED

Hema Bisht
DIRECTOR

Vivek Laroia
DIRECTOR

Sd/-

Hema Bisht
Director
DIN: 02534803

Sd/-

Vivek Laroia
Director
DIN: 02534740



WISE TRAVEL INDIA PRIVATE LIMITED
ANNEXURES

(Figures in '00)

PARTICULARS	31st March 2022	31st March 2021
ANNEXURE 1A : SECURED LOAN (SHORT TERM)		
FROM BANK		
HDFC Bank Ltd	66,670	122,692
Axis Bank Ltd	28,852	-
Yes Bank Ltd	28,220	44,890
ICIC Bank	14,510	-
ICICI Bank 084305001461	-	436,302
Yes Bank 061384600000028	-	20,420
TOTAL	138,251	624,303
FROM OTHERS		
Toyota Financial Services India Limited	1,702	5,916
TOTAL	1,702	5,916
ANNEXURE 1B : UNSECURED LOAN (SHORT TERM)		
FROM BANK		
AEBC Card No.-376532309862009	-	-
HDFC CARD 4889 9407 0008 2709	-	-
HDFC Card No. 4639 1900 1001 1617	-	-
TOTAL	139,953	630,220
ANNEXURE 2 : SECURED LOAN (LONG TERM)		
FROM BANK		
HDFC Bank Ltd	92,625.67	19,118.15
Axis Bank Ltd	59,096	-
ICICI Bank	28,349.95	-
Yes Bank Ltd	36,246.04	35,773.61
TOTAL	216,318	54,892
FROM OTHERS		
Toyota Financial Services India Limited	-	1,702.18
TOTAL	216,318	56,594
ANNEXURE 3A : STATUTORY DUES		
GST Liability	34,136.26	17,834.84
TDS 194J	896.49	392.90
TDS Salary 192B	9,799.16	8,999.70
TDS 194A Interest on NBFC	1.66	7.01
TDS 194 (I) Rent	6,063.23	3,496.04
TDS Contractor 194C	17,003.54	1,089.38
TOTAL	67,900	31,820
ANNEXURE 3B : SECURITY DEPOSITS		
Abhay Singh 4030	750	-
Ajay Singh S/o Devinder Singh	1,000	1,000
Ajay Sharma AQEPS9125L DL1NA4047	750	-
Aliyas DL1NA1617	1,000	1,000
Anoop Singh Security - DL1NA4014	750	-
Anoop Singh Security - DL1NA4019	750	-
Aum Associates Guwahati	10,000	-
Arya Tour and Travels	1,200	1,200
Ashok Kumar S/o Harbir Singh	1,000	1,000
Baisakh Singh Xcent-DL1NA1403	-	1,000
Basavaraj Sali-KA03AD3293	-	500



WISE TRAVEL INDIA PRIVATE LIMITED
ANNEXURES

(Figures in '00)

PARTICULARS	31st March 2022	31st March 2021
Bhoop Singh security - DL1NA3584	750	750
Black Cabs	-	31,881
Brahm Prakash Security - DL1NA3585	750	750
Brijesh Kumar Mishra Security	1,000	1,000
Balram 4017	750	-
Cabs for Tours	35,805	15,195
Chitar Lal Yadav - DL1NA3494	750	750
Dalpat Singh - Kishangarh Vendor Security	-	360
Dheeraj Kumar Tripathi - Pajero	-	2,500
Dinesh Kumar Innova - DL1NA3663	3,000	3,000
Explore Travel India	3,000	-
Ganesan	1,749	1,749
Gopala V - KA-03-AD-0848	1,000	-
G R Group Services -Airport security	39,000	23,000
Hemraj Gurjar 4055	750	-
Jagat Prakash Security - DL1NA3622	750	750
Jay Prakash	-	1,000
Jeet Ram Taxi	500	500
Jitender Mittal	-	1,092
Jog Singh	1,000	1,000
Jitendra Kumar Rai S/o Uma Kant Rai	-	1,000
Kamla Devi 4058	750	-
Karan Singh Security - DL1NA3598	750	750
KSV Cabs	-	4,000
Lalit Kalra	-	2,302
Laxman Thakur Security -DL1NA3508	750	750
Meera Devi	-	1,000
Mohd Arif Innova Crysta	3,000	3,000
Mohd Naseemuddin Rajahmundry - Security Deposit	2,400	2,400
Monika Tomar	-	2,079
Mukal Pratap	500	500
Nagaraj S.-KA 03 AD 3796	-	1,000
Narender Singh	2,000	2,000
Narendra Singh Innova - DL1NA3662	3,000	3,000
Naresh Yadav Upfront Amount	-	3,000
Neeraj Kumar	-	1,000
Normet Deposit Mahindra XUV 300	3,006	3,006
Pappu Kashyap S/o Badri Prashad	-	1,000
Praveen Kumar S/o Arjun Prasad Singh	-	1,000
Praveen Rai Security 3984	750	-
Puneet Dhama	1,239	1,239
Punit Kumar R-KA 03 AD 3824	-	-
Raghvendra Pratap Singh DL1NA3581	750	750
Raghvendra Pratap Singh HR55AG1188	2,000	2,000
Raj Kumar Sharma -S/o Sh. Daulat Ram Sharma	-	1,000
Rajendra Singh 4036	750	-
Rajandra A-KA 03 AD 3823	1,250	1,250
Rajlakshmi	-	500
Ramavtar 4040	750	-
Ramesh Chandra Upfront Amount	-	3,500
Ramesh J-KA 03 AD 3812	1,250	1,250



WISE TRAVEL INDIA PRIVATE LIMITED
ANNEXURES

(Figures in '00)

PARTICULARS	31st March 2022	31st March 2021
Ranjay Kumar Yadav - HR55AF6970	1,000	1,000
Reeta Devi 3970	750	-
Reena Devi W/o Manoj Kumar	1,000	1,000
Richa Gupta W/o Ashish Gupta Security	-	1,000
Ruby Devi W/O Pankaj Kumar Singh	-	1,000
Sachin Kumar Car No. 1474	1,000	1,000
Saif Hussain 4045	750	-
Saif Hussain CAR No. HR55AF5234	-	1,000
Sakshi tours & travels	-	750
Satpal Yadav 3992	750	-
shnaya Tour & Travel	3,000	-
Salim Khan Innova - DL1NA3612	3,000	3,000
Santosh Kumar 3979	750	-
Sanjay Malhotra Xcent-DL1NA1452	1,000	1,000
Sanwar Mal Jaipur SD	10,000	-
Sarkar Sharan Prasad Security - DL1NA3613	750	750
Security Deposit Raipur Airport - Pravesh Dubey	12,020	12,020
Security Devender Singh	2,000	2,000
Sedu Ram Innova - DL1NA3606	3,000	3,000
Shipal Singh DL1NA1444	750	750
Shipal Singh DL1NA1570	1,000	1,000
Shekar M - KA 03 AD 0584	500	500
Shyam Tour & Travel -DL1NA3608	750	750
Shyam Tour & Travel Innova - DL1NA3604	3,000	3,000
Shyam Singh Rawat	-	750
Suryakant Yadav 3995	750	-
SUSAIRAJ A-KA 03 AD 3786	1,000	1,000
Tej Pratap Singh - HR55AF7186	1,000	1,000
Uday Pratap Dezire - HR55AF3531	1,000	1,000
Vamshi Krishna	2,082	2,082
Vijay Kumar S R KA 03-AD-0586	500	-
Vijay Singh S/o Sh. Nathu Singh -DL1NA3509	750	750
Yashoda Bhandari	-	1,116
Yashvir Singh Security Deposit	500	500
Yogesh Kumar Etios - HR55AF1980	1,000	1,000
	-	-
TOTAL	188,001	178,971
ANNEXURE 4 : BANK ACCOUNTS		
AXIS Bank 079010200028006	-	1,391
Canara Bank 3025201000069	8,224	8,605
ICICI Bank 084305001461	83,085	-
IDBI Bank 192102000006620	41,504	139,495
Kotak Mihandra Bank 02062090001677	56,233	11,306
State Bank Of India	-	2,676
Yes Bank 051784600000163	1,214	964
Yes Bank 061384600000028	79,431	-
Yes Bank 051763300000080	240	2,812
TOTAL	269,932	167,251
ANNEXURE 5 : MISC RECEIVABLE		
TDS : Toyota	196	22,861
TOTAL	196	22,861



WISE TRAVEL INDIA PRIVATE LIMITED
ANNEXURES

(Figures in '00)

PARTICULARS	31st March 2022	31st March 2021
ANNEXURE 6 : OTHER LOANS & ADVANCES		
Acumen Capital Market India Limited	2,589	-
BPCL Fleet Cards	733	200
IOCL Fleet Cards Advance	780	839
Tranzlease Holdings I Pvt Ltd	22,665	44,373
VS Eco Power Pvt Ltd	210	-
Happy Imprest	1,063	1,689
TOTAL	28,040	47,100
ANNEXURE 7: FIXED DEPOSITS		
FD for Bank Guarantee	84,304	71,549
FD ICICI Bank	350,000	700,000
FD For KOTAK	5,000	-
FD For Food Yes Bank 80	2,000	-
FD ICICI (IIM Lucknow)	4,000	-
FD IDBI Bank	130,000	700,000
FD Yes Bank 0014	9,000	9,000
TOTAL	584,304	1,480,549
ANNEXURE 8 : SECURITY DEPOSITS		
Bescom	200	-
Chennai Office Security - B Suresh	5,110	5,110
Delhi Airport Parking Services Ltd	1,740	1,740
Delhi International Airport Limited -EV	30,000	-
Delhi International Airport Limited -Luxury	23,864	18,124
Delhi International Airport Limited -Other	126,868	108,744
Dwarka Office Security - DMRC	32,763	32,763
Gurgaon Office Security - Neelam /Sukhbir	2,300	2,300
Incuspace Solution Private Limited	160	-
Kolkata Office Security- Mohit Kumar Bhuwalika	-	700
Mother Dairy Fruit & Vegetable Private Limited.(Security)	250	250
Noida Office Security	165	165
Security - Rajahmundry Airport	5,291	5,291
Security - Rajdeep Yadav/ Pummy Yadav	230	-
Security - Bangalore International Airport	159,635	159,139
Security - IIM Kolkata	500	500
Security - Manpreet Kaur Mumbai Office	2,500	2,500
Security - Naveen Babu(Hema Bisht)	1,500	1,500
Security - Naveen Jolly	3,000	-
Security - Raipur Airport	35,710	35,710
Security - Santosh Salvi Pune Office	-	-
Security - SURYA RENTAL COPIER SYSTEMS	113	113
Security - Vaishnavi N Guest House	650	-
Security - Vodafone Idea Limited	1,000	1,000
Security - Wipro Airport IT Services Limited F	1,500	1,500
Security - Workenstin Collaborative Spaces Pvt Ltd	140	-
Security - Yeruva Semulatha Guest House	650	-
Security Deposit - Adani Airport Holding Limited	47,362	-
Security Deposit - Aggrinovate India Limited	500	-
Security Deposit - Ahmedabad Office	90	-
Security Deposit - Airport Authority Of India Vizag	29,880	-
Security Deposit - Central Organization For Railway Electrification	70	-
Security Deposit - Coal India	1,000	-



WISE TRAVEL INDIA PRIVATE LIMITED
ANNEXURES

(Figures in '00)

PARTICULARS	31st March 2022	31st March 2021
Security Deposit - CRR	1,000	-
Security Deposit - Delhi Airport Parking Service	1,740	-
Security Deposit - Ministry Of Railways	280	-
Security Deposit - National Aluminum Company Limited	835	-
Security Deposit - Rabinder Singh Kandari	250	-
Security Deposit -BPCL	1,501	727
Security Deposit- Container Corporation of India Ltd	2,408	2,408
Security Deposit- Green Gas Limited Lucknow	2,368	2,054
Security Deposit- IRCON International Limited	5,712	4,380
Security Deposit- Kishangarh Airport	-	1,910
Security Deposit- Mahesh PS	1,500	1,500
Security Deposit -Rites Ltd.	1,119	1,119
Security Rent - Sujata Sanjay Pandit	1,260	-
Security Rent - Upayan Banerjee	400	-
Security-HII Infra Tech Services Limited	2,000	2,000
Security-Mangalore Refinery & Petrochemicals Ltd	1,970	1,970
Security-Narendra Deo Prasad	-	610
Security-National Institute of solar Energy	200	200
Security-Prabir Khan	-	500
Security-Sukriti Patny Hyd Office	1,800	1,800
Security-Uttar Pradesh Metro Rail Corporation Limited	1,000	-
Security-Vishakhapatnam Airport	-	2,650
TOTAL	542,084	400,979
ANNEXURE 9 : Tender EMD		
EMD AAI Vijayawada	-	2,323
EMD Chandigarh Airport	-	5,390
EMD Delhi International airport	7,000	6,000
EMD Imperial purple investment services	-	25,000
EMD IIM Kolkata	500	500
EMD Maruti Suzuki India Ltd	-	250
EMD Northern railway New Delhi	683	683
EMD Ranchi Airport	2,924	2,924
EMD RARIMD Bengaluru	-	15
EMD Uttar Pradesh Metro Rail Corporation Limited	-	618
EMD Uttar Pradesh Power Transmission Corporation	-	20
TOTAL	11,107	43,722

For and On behalf of Board of Directors

For WISE TRAVEL INDIA PRIVATE LIMITED

For WISE TRAVEL INDIA PRIVATE LIMITED

Hema Bisht

Vivek Laroia

DIRECTOR

DIRECTOR

Sd/-
Hema Bisht

Sd/-
Vivek Laroia

Director
DIN: 02534803

Director
DIN: 02534740

