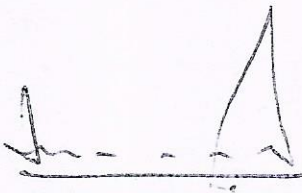
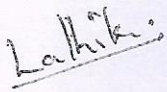


MANGOMEADOWS AGRICULTURAL PLEASURE LAND PVT. LTD.
AGRICULTURE THEME PARK, AYAMKUDY
CIN: U01407KL2015PTC039624
BALANCE SHEET AS AT 31.03.2021

Particulars	Notes	31.03.2021	31.03.2020
I EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	3	10,00,000.00	10,00,000.00
(b) Reserves and Surplus	4	(2,84,61,513.03)	(1,27,69,358.63)
(c) Money received against share warrants			
(2) Share Application Money Pending Allotment			
(3) Non-Current Liabilities			
(a) Long term Liabilities	5	37,97,80,509.27	37,09,70,242.23
(b) Deferred Tax liabilities (Net)		18,08,840.00	-
(c) Other Long Term Liabilities	6	-	-
(d) Long term provisions	7	-	-
(4) Current Liabilities			
(a) Short Term Borrowings		-	-
(b) Trade payables	8	2,12,67,835.06	2,10,64,654.38
(c) Other current liabilities	9	57,49,251.14	38,00,348.76
(d) Other Short-term provisions	10	6,03,525.07	5,54,896.60
Total		38,17,48,447.51	38,46,20,783.34
II Assets			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	11	37,53,62,280.30	38,16,77,786.75
(ii) Intangible Assets			
(iii) Capital work-in-progress	12	-	-
(iv) Intangible Assets Under Development			
(b) Non Current Investments		-	-
(c) Deferred Tax Assets (Net)			
(d) Long term loans and advances	13	5,69,500.00	5,69,500.00
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current Investments	14	-	-
(b) Inventories	15	1,04,578.00	10,250.00
(c) Trade receivables	16	9,33,110.29	11,04,523.29
(d) Cash and cash equivalents	17	85,128.75	1,07,506.30
(e) Short-term loans and advances	18	46,57,332.00	11,20,525.00
(f) Other current assets	19	36,518.17	30,692.00
Total		38,17,48,447.51	38,46,20,783.34

As per our report of even date attached


N.K. Kurian
Managing Director


Lathika Kurian
Director

For Rajkumar Eruppackal & Co.
Chartered Accountants

For RAJKUMAR ERUPPACKAL & CO.

K. RAJKUMAR
M. No. 023914
F. Reg. No: 003471S

Kottayam
03.11.2021

MANGOMEADOWS AGRICULTURAL PLEASURE LAND PVT. LTD.

AGRICULTURE THEME PARK, AYAMKUDY

CIN: U01407KL2015PTC039624

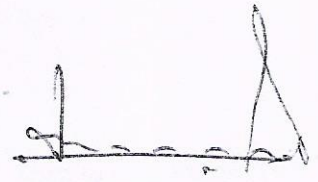
Profit and Loss Statement for the year ended 31st March, 2021

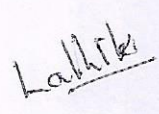
Particulars	Notes	31.03.2021	31.03.2020
I Revenue from operations	20	2,53,78,027.70	10,75,72,812.29
II Other Income	21	11,824.13	68,224.69
III Total Revenue (I + II)		2,53,89,851.83	10,76,41,036.98
IV Expenses:			
Cost of materials consumed	22	70,44,071.47	2,32,34,503.58
Purchase of stock in trade		-	-
Changes in Inventories	23	(94,328.00)	(10,250.00)
Employee Benefits	24	63,46,779.00	1,90,47,403.50
Financial costs	25	1,66,981.77	74,85,553.59
Depreciation and amortization expense	11	1,09,47,820.99	1,06,03,196.00
Other Expenses	26	1,48,61,841.00	4,21,94,384.41
Total Expenses		3,92,73,166.23	10,25,54,791.08
V Profit before exceptional and extra ordinary items and tax extraordinary items and tax	(III - IV)	(1,38,83,314.40)	50,86,245.90
VI Exceptional / Extraordinary items		-	-
VII Profit before tax	(V - VI)	<u>(1,38,83,314.40)</u>	<u>50,86,245.90</u>
VIII Tax expense:			
(1) Current tax			7,93,454.00
(2) Deferred tax		18,08,840.00	-
(3) Mat credit entitlement		-	-
Profit (Loss) for the year from continuing operations	(VII-VIII)	(1,56,92,154.40)	42,92,791.90
X Profit / (Loss) from discontinuing operations		-	-
XI Tax expense of discounting operations		-	-
XII Profit / (Loss) from Discontinuing operations	(X - XI)	-	-
XIII Profit / (Loss) for the period	(IX + XII)	<u>(1,56,92,154.40)</u>	<u>42,92,791.90</u>
XIV Earning Per Share :			
Basic		-1,569.22	429.28

As per our report of even date attached
0.00

For Rajkumar Eruppackal & Co.
Chartered Accountants

For RAJKUMAR ERUPPACKAL & CO.


N.K. Kurian
Managing Director


Lathika Kurian
Director

K. RAJKUMAR
M. No. 023914

Kottayam
03.11.2021

MANGOMEADOWS AGRICULTURAL PLEASURE LAND PVT. LTD.

AGRICULTURE THEME PARK, AYAMKUDY

CIN: U01407KL2015PTC039624

NOTES TO FINANCIAL STATEMENTS

1 ACTIVITIES

The Mangomeadows Agricultural Pleasure land Private Limited was incorporated on 28.11.2015. The company is primarily engaged in the business of agriculture theme park and other allied activities such as maintaining plantations and orchards, Poultry farming, cattle farming, fish farming etc within the agricultural theme park.

2 ACCOUNTING POLICIES

Significant Accounting Policies

The significant Accounting Policies followed by the company are as stated below:

General

The financial statements are prepared under historical cost convention and in accordance with the applicable accounting standards in India.

Use of Estimates

The preparation of financial statements in conformity with the Generally Accepted Accounting Principal (GAAP) requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities on the date of the financial statements and reported amount of income and expenses during the period. Actual figures may differ from these estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

Fixed Assets

Fixed Assets are stated at historical cost less accumulated depreciation.

Depreciation

Depreciation has been provided on fixed assets under Straight Line Method at the rates and in the manner given under Schedule II to The Companies Act, 2013.

Revenue Recognition

Revenue recognised at the time of invoice issued to the customers.

Inventories and Tools & Spares

Inventories valued at cost.

Employee Benefits

a. Short term employee benefits such as salaries, wages, bonus and incentives which fall due within 12 months of the period in which the employee renders the related services which entitles him to avail such benefits are recognised on an undiscounted basis and charged to the profit and loss account.

Borrowing Costs

Borrowing costs are expensed in the absence of outlay on qualifying assets.

Segment Reporting

In the absence of more than one distinguishable business/ geographical segment, segment information is not given.

Provisions, Contingent Liabilities and Contingent Assets

The company creates a provision when there is a present obligation as a result of past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure for a contingent liability is made when there is a possible obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are neither recognised nor disclosed in the financial statements.

31.03.2021

31.03.2020

3 SHARE CAPITAL

A. Authorised

10,000 Equity shares of Rs. 100 each

10,00,000.00

10,00,000.00

10,00,000.00

10,00,000.00

B. Issued, Subscribed and Paid-up

10,000 equity shares of Rs. 100/- each fully paid-up

10,00,000.00

10,00,000.00

10,00,000.00

10,00,000.00

Shares held by shareholders holding more than 5% shares

Equity Share Capital

Particulars	31.03.2021		31.03.2020	
	Number of shares	% of share holding	Number of shares	% of share holding
List of significant share holders (>5%)				
N.K. Kurian	9,500.00	95%	9,500.00	95%
Lathika kurian	500.00	5%	500.00	5%

4. RESERVES & SURPLUS

31.03.2021

31.03.2020

Debit Balance in Profit and loss A/C

Opening Balance

(1,27,69,358.63)

(1,70,62,150.53)

Add: Profit/(Loss) for the Year

(1,56,92,154.40)

42,92,791.90

Closing Balance

(2,84,61,513.03)

(1,27,69,358.63)

5. LONG-TERM LIABILITIES

Term Loans

From Banks

From Other Parties

Kosamattom Finance Limited

14,27,57,559.00 14,27,57,559.00

Ansons Chits India (P) Ltd

19,57,300.00 26,42,300.00

Loans and Advances from Related Parties

N.K.Kurian

23,23,96,650.27 22,29,01,383.23

Lathika Kurian

26,69,000.00 26,69,000.00

37,97,80,509.27 37,09,70,242.23

6. OTHER LONG TERM LIABILITIES

- -
- -
- -

7. LONG TERM PROVISIONS

- -
- -
- -

8. TRADE PAYABLES

Abilash K M - Bio Diversity

50,000.00 50,000.00

Ad-Brain

16,284.00 -

Agri Power Force

1,58,996.00 41,712.50

Ajimon-False Ceiling

- 1,07,620.00

Alex Mon K Geogr (Bio-Diversity Old)

12,48,800.00 10,48,800.00

Alpha Agencies(Pddp Icecreams)

30,862.00 67,727.00

Ambli Ks (Universal Security Service)

87,463.42 53,419.50

Ammini M K Bio Diversity

- 1,00,000.00

Anandan G Bio Diversity Old

1,40,750.00 -

Anandan G Bio Diversity Old

- 1,40,750.00

Anil Thomas (Bio-Diversity Old)

8,00,000.00 6,00,000.00

Anith T (Bio-Diversity Old)

- 4,74,400.00

Anjali Sajith

- 5,000.00

Anoop V Jose

2,04,250.00 2,04,250.00

Aquaries Pools And Water

93,548.16 1,20,377.72

Aquarius Water Management Pvt Ltd

48,880.00 47,460.00

Aura

(2,821.00) -

Babith Shibi (Bio-Diversity Old)

1,00,000.00 1,00,000.00

Babu A.V (Land Lord)

9,000.00 -

Beenabhaji K T-Bio Diversity (Old)

- 1,16,005.00

Bf Lu Di Restaurant (Kvb)

- 87,700.00

Bharani Star Traders	-	4,150.00
Bharat Sanchar Nigam Ltd	70,800.36	14,702.00
Bharati Airtel Ltd.	-	1,979.48
Big Tree Entertainment Pvt Ltd	-	6,377.64
Biju Mathew	-	1,000.00
Biju N.C (Bio-Diversity Old)	50,000.00	50,000.00
Binu Electricals	4,923.00	10,750.00
Bismi Connect Pvt Ltd	-	4,500.00
Bni Eranakulam	10,000.00	10,000.00
Booking.Com	15,540.86	4,237.05
Bright Line Cleaners	8,917.58	19,121.30
Business Plus Traders And Distributors	70,032.00	12,393.44
Central Bazaar	70,041.00	-
Central Traders	9,545.00	-
Ceramic Centre	42,470.65	10,199.00
Chellappan (Fish Purchase)	-	1,920.00
D' Amore Medical Distributors	24,602.00	24,602.00
Damodar Pipes And Fittings	-	8,358.00
Dawn Gas	4,75,225.00	3,00,921.32
Decathlon	-	693.00
Deepthi Vijayan(Bio-Diversity Old)	6,00,000.00	6,00,000.00
Dhanesh Shilpi	-	600.00
Dinarajan -Bio Diversity	1,00,000.00	1,00,000.00
Dinesh Jose (Bio-Diversity Old)	4,00,000.00	4,00,000.00
Djubo (Saranya Hospitality)	-	8,496.18
Durga Associates	42,061.93	54,523.39
Eaneem Earth Moovers-Atul V Babu	1,86,000.00	-
Eco Shop	50,000.00	-
Faith Metals	3,93,720.43	81,630.43
G&P Sea Fresh Market	7,720.00	-
G. Leelamma	4,000.00	-
Galaxy Industries	25,000.00	85,300.00
General Agencies	-	14,313.00
Good Day Pest Control	-	15,930.00
Green Tec Upvc	2,25,820.20	1,78,077.20
Hashim(Bio Diversity)	-	8,41,000.00
Ibibo Group Private Limited	-	79,031.63
Indmerc Solutions Pvt Ltd	-	3,720.00
J J Vegetables	72,550.00	49,177.00
J&J Hardwares & Saniwares	-	27,760.18

James (Kari Purchase)	-	3,000.00
Jay Ace Technologies Ltd	1,52,160.00	1,52,160.00
Jisha George -Bio Diversity	2,00,000.00	2,00,000.00
Jithesh Kumar	1,17,250.00	1,17,250.00
Jobichan Joseph(Bio-Diversity Old)	2,02,600.00	2,02,600.00
Joby T.S. (Emmanual Hydraulic Hollow)	98,290.00	2,23,290.00
John K C Kalapurakkal -Bio Diversity	8,95,000.00	10,00,000.00
Johnny K George (Bio-Diversity Old)	11,48,800.00	11,48,800.00
Jonarin Pigments Pvt.Ltd.	28,886.00	-
Jose Electricals(Kallara) - Creditor	9,030.00	-
Joy John	-	2,000.00
K E Supermarket	42,210.00	-
K.K Sasi (Bio-Diversity Old)	2,00,000.00	2,00,000.00
Kadavil Infotech	2,950.00	-
Kairali Offset Print	6,490.00	5,575.00
Kakkanattu Trading Co	25,000.00	25,000.00
Kass Industries	7,830.00	-
Kattappuram Traders	1,17,365.00	35,490.00
Kattathuvayil Agencies	7,080.00	13,380.00
Kavitha Cycles	24,466.00	24,466.00
Kerala State Electricity Board	9,53,036.00	3,90,018.00
Korah Varkey - Bio Diversity	50,000.00	50,000.00
Krishna Kumar G (Bio-Diversity Old)	50,000.00	50,000.00
Kulathasserial Agencies	81,016.85	33,545.65
Kulathumkala Agri Farm -Bio	-	400.00
Lissy Benny (Bio-Diversity Old)	6,48,800.00	6,48,800.00
Live Media -The Media Entertainment Company	-	10,250.00
M And M Group	2,808.00	-
M P T Hardwares	35,916.51	1,54,674.46
Madhyamam Broadcasting Limited	9,44,000.00	-
Make My Trip India Pvt Ltd	-	1,32,614.69
Malayil Enterprises	700.00	-
Mariya Traders -Ajimon	13,858.00	-
Mary Max Fire Service	9,086.00	-
Matha Cane Works	-	17,750.00
Mathew P.A (Bio-Diversity Old)	74,400.00	74,400.00
Methods Engineering & Services	3,540.00	-
Minerva Agencies	-	2,540.00
Mm Hospitality Advance	1,05,059.47	-
Mm Park Advance	10,059.87	-

Mpt Buildwares	12,696.99	29,068.78
Mr Clean Smart Laundry	26,106.00	-
Murianickal Brothers	-	949.40
Nandhini Agro Farm Plants Nursery	4,46,390.00	-
National Agencies	16,400.00	-
Naveen Engineering Works(Sebastian Z)	-	3,000.00
Nexus Fnexus Frozen Fruits Containers & Foods Pvt Ltdrozen Fruits	37,380.00	-
Nikhil Mathew	-	3,000.00
Nissan Business Solutions Pvt Ltd	59,633.00	-
Orneon It Consulting Pvt Ltd	26,368.68	26,368.00
Oxygen The Digital Shop	7,530.00	12,530.00
Peecco Spices (Friiti & Biscuits)	54,844.83	89,967.00
Penny Worth Clothing	(50,000.00)	-
Polachirayil Traders	-	4,846.00
Popy Umbrella	-	10,250.00
Puthettu Trading Company	1,200.00	-
R Anil (Biodiversity) Old	1,90,000.00	1,90,000.00
R R Agencies	94,879.37	34,457.37
R3 Info Solutions	(10,620.00)	-
Radhakrishnan(Bhagyalakshmi)	28,000.00	60,000.00
Rajeev Kumar (Chithralaya Arts & Screen Printing)	(10,000.00)	-
Raju P.T (Bio-Diversity Old)	2,00,000.00	4,00,000.00
Ramachandran Ca(Bio-Diversity) Old	2,69,400.00	1,69,400.00
Ramachandran Land Lord	5,000.00	-
Ramachandran Pappadam	550.00	1,760.00
Ras Associates	-	12,473.00
Reise Hospitality	23,693.00	-
Reji K R	87,000.00	6,40,000.00
Reji M B	-	17,000.00
Reji Mathew- Bio Diversity Old	73,350.00	73,350.00
Renuka A S - Bio Diversity	2,00,000.00	2,00,000.00
Rho Consulting Pvt Ltd	82,875.00	-
Roney Mathew-Vodafone Idea	-	12,765.00
Sabu P Kuruvilla Rent	9,000.00	-
Saji Kuruvila Bio Diversity	4,85,000.00	-
Saji Kuruvila Bio Diversity	-	3,60,000.00
Salim (Nalini Salim)-Land Lord	7,000.00	-
Samson Armoury	-	9,605.00
Samudhra Mart	32,236.00	-
Sarath Mohan (Bio-Diversity Old)	2,00,000.00	2,00,000.00

Shaji Thomas (Rising Star (Asian Paints)	1,41,348.00	1,41,348.00
Shelgy Varghese	1,710.00	1,250.00
Shikkara Vallam Payable	6,73,880.20	6,78,598.00
Siby Devasya (Biodiversity)	8,93,000.00	8,93,000.00
Sidique And Hashim - Bio Diversity	-	8,41,000.00
Soyas Associates	-	2,36,317.00
Spider Technosoft	-	830.55
Ssree Venkateswara	-	809.00
St . Mary'S Oil Traders	71,441.62	1,46,278.62
St. Antonys Hardwares	-	36,854.00
St. Geore Stores	99,935.00	-
St.George Fuel Station	35,197.00	-
St.Thomas Hardwares	-	7,560.00
Stelina Starlet	2,15,800.00	2,15,800.00
Sudheesh Ts (Chappathi & Porotta)	2,150.00	515.00
Suja James	2,34,000.00	2,34,000.00
Sunil Sbs Trading (Pepsi)	14,509.00	-
Sunil Sign Board Writing	9,745.00	-
Sunitha Sales And Service Private Limited	(38.00)	12,639.00
Sunny (Mattathil Stores)	17,172.50	26,414.50
Team Traders	7,573.00	7,573.00
Teji Woods	40,291.00	40,291.00
Thames Valley Packaged Drinking Water	19,880.10	13,500.10
Thankachen	4,15,000.00	-
Thara Petroleum Agencies	-	27,175.50
Thekkedath Agencies	22,200.00	29,200.00
Thomas Cheriyan (Bio-Diversity Old)	2,25,000.00	2,25,000.00
Thomson Electric Works	9,971.00	-
Thomson Enterprises	-	430.00
Tibu Mon Thomas (Bio-Diversity Old)	77,625.00	77,625.00
Tomy C.S (Biodiversity)	4,74,400.00	4,74,400.00
Tomy George (Bio-Diversity Old)	4,74,400.00	4,74,400.00
Trio Tech	1,40,500.00	1,50,000.00
Usha Sasi (Biodiversity)	1,47,950.00	47,950.00
Vimal Nadh Snacks	740.00	-
Vishawkarma	-	2,69,325.00
Viswambaran -Snacks	4,417.00	3,012.80
Wilson Joseph - Bio Diversity	18,75,000.00	18,75,000.00
Wonder World Game Zone Payable	64,525.48	-
Xenia Technology	-	7,080.00

Zia Glass(Glass Work Cave Cottage)

32,995.00

-

Yatra.com

6,934.00

-

2,12,67,835.062,10,64,654.38**9 OTHER CURRENT LIABILITIES**

Deposits	1,00,000.00	1,00,000.00
Directors Remuneration Payable	18,61,400.00	2,00,000.00
Salary Payable	6,63,559.00	8,31,185.50
KF Cess Payable	92,360.38	53,081.56
MM Hospital Advance	-	1,20,043.26
TDS Payable	4,46,110.20	32,653.50
Wages Payable	-	26,025.00
Professional Tax Payble	16,430.00	16,430.00
Audit fee payable	40,000.00	40,000.00
Income Tax Payable	-	3,15,270.00
GST Payable	25,21,531.16	20,65,659.94
Advance	7,856.40	-
RCM Payable	4.00	-
	<u>57,49,251.14</u>	<u>38,00,348.76</u>

10 OTHER SHORT TERM PROVISIONS

Provision for Building tax	89,044.00	-
Provision for Tax	OB 5,54,896.60	5,54,896.60
TDS	(5,415.53)	-
Advance Tax Paid	(35,000.00)	-
	<u>6,03,525.07</u>	<u>5,54,896.60</u>

13 LONG TERM LOANS AND ADVANCES**Security Deposits**

Court Fee DRT	2,00,000.00	2,00,000.00
Security Deposit for DTPC	2,31,000.00	2,31,000.00
Rent Deposit	88,500.00	88,500.00
NSC	50,000.00	50,000.00
	<u>5,69,500.00</u>	<u>5,69,500.00</u>

14 CURRENT INVESTMENTS

-	-
-	-

15 INVENTORIES :

Stock	1,04,578.00	10,250.00
	<u>1,04,578.00</u>	<u>10,250.00</u>

16 TRADE RECEIVABLES

Anikkattil Agencies	-	11,450.00
Bharatiya Vidaya Bhavan	-	2,195.00
GO IBIBO	11,555.00	4,412.00
Ikkara Plant Nursery	-	12,000.00
Jaj Equipments	6,64,666.29	7,10,450.29
MM Hospitality card	(16,906.00)	-
Hospitality receivable	15,332.00	-
Nissan Business Solution	-	65,037.00
MM Restaurant Card	9,484.00	-
Pc Haridas & M S Kalesh Advocates	-	40,000.00
Powerzone	2,48,979.00	2,48,979.00
Rajeev Kumar (Chithralaya Arts & Screen Printing)	-	10,000.00
	<u>9,33,110.29</u>	<u>11,04,523.29</u>

17 CASH AND CASH EQUIVALENTS

Balances with Banks		
Canra Bank A/c. No. 4671214000003, Kaduthuruthy	-	4,071.26
Catholic Syrian Bank- 195001	7,095.45	2,697.13
Federal Bank - 12270200161854	661.74	6,561.42
Kerala Gramin Bank - 000177	10,978.16	296.52
Kerala Gramin Bank - 40591111000098	790.74	782.39
SBI,Kaduthuruthy - 37191976976	(23.14)	-
South Indian Bank A/c. No. 49278	784.89	284.45
South Indian Bank A/c. No. 49251,Kallara	673.21	279.37
Cash on Hand	<u>64,167.70</u>	<u>92,533.76</u>
	<u>85,128.75</u>	<u>1,07,506.30</u>

18 SHORT TERM LOANS AND ADVANCES

Agree Power	10,000.00	10,000.00
Akhil Sebastian	60,000.00	60,000.00
Aruna Interiors & Furniture	9,00,000.00	9,00,000.00
Binoy Joseph	85,000.00	85,000.00
VDI Exports	65,525.00	65,525.00

Aqua Learn	2,00,000.00	-
Jose Koratty	2,11,416.00	-
Madhusoodhanan -Contractor	31,25,391.00	-
	<u>46,57,332.00</u>	<u>11,20,525.00</u>

19 OTHER CURRENT ASSETS

Cess Credit	30,692.00	30,692.00
TCS GST	754.00	
CGST Credit	681.10	-
SGST Credit	681.10	-
IGST Credit	3,709.97	-
	<u>36,518.17</u>	<u>30,692.00</u>

20 REVENUE FROM OPERATIONS

SALES OF PRODUCTS/GOODS

GST Sales @ 0%	-	6,92,082.00
GST Sales @ 12%	-	20,78,791.24
GST Sales @ 18%	-	66,50,026.44
GST Sales @ 23%	-	2,89,320.51
GST Sales @ 5%	-	5,17,85,210.48
Stall Collection	10,26,066.00	-
	<u>10,26,066.00</u>	<u>6,14,95,430.67</u>

SALES OF SERVICES

Agriculture Income	20,65,910.50	2,71,51,658.09
Dormitory	16,25,103.76	1,48,05,415.03
Childrens park collection	4,85,490.99	-
Restaurant Collection	53,03,440.38	-
Park Collection	97,18,339.66	-
Hospitality Collection	41,42,172.65	-
	<u>2,33,40,457.94</u>	<u>4,19,57,073.12</u>
CGST Collected	4,81,507.33	20,58,369.03
SGST Collected	4,81,507.33	20,58,369.03
Reverse Charge-IGST	-	3,250.00
Flood Cess	48,489.10	-
Cess	-	320.44
	<u>2,53,78,027.70</u>	<u>10,75,72,812.29</u>

21 OTHER INCOME

Discount Received	11,824.13	68,224.69
Miscellaneous Receipts	-	-
	<u>11,824.13</u>	<u>68,224.69</u>

22 COST OF RAW MATERIAL CONSUMED

Purchases	60,32,564.99	18428057.18
CGST Input	1,13,894.52	23,82,481.20
Less SGST Credit availed in Next Year	(681.10)	
CGST Paid	<u>3,57,320.61</u>	4,70,534.03
SGST Input	1,13,894.82	23,82,480.20
Less SGST Credit availed in Next Year	(681.10)	
SGST Paid	<u>3,66,809.61</u>	4,80,023.33
IGST Input	16,167.27	41,165.00
Less IGST Credit availed in Next Year	<u>(3,709.97)</u>	12,457.30
Kerala Flood Cess Paid		48,491.82
Cess Credit		(30,690.60)
Cess-Input		<u>31,010.60</u>
	<u>70,44,071.47</u>	<u>2,32,34,503.58</u>

23 CHANGES IN INVENTORY

Closing Stock - Finished Goods/Work in Progress/Stock in Trade	1,04,578.00	10,250.00
Opening Stock - Finished Goods/Work in Progress/Stock in Trade	10,250.00	-
Stock Differential	<u>(94,328.00)</u>	<u>(10,250.00)</u>

24 EMPLOYEE BENEFIT EXPENSES

Salaries and Allowances	63,46,779.00	1,83,66,044.00
Staff Welfare	-	6,81,359.50
	<u>63,46,779.00</u>	<u>1,90,47,403.50</u>

25 FINANCIAL COSTS

Interest & Bank Charges	1,66,981.77	74,85,553.59
	<u>1,66,981.77</u>	<u>74,85,553.59</u>

26 OTHER EXPENSES

Advertisement Charge	14,78,697.54	9,28,892.24
Audit Fee	40,000.00	30,000.00
Freight	-	37,716.92
Insurance	84,370.00	-
Power & Fuel	18,50,940.36	35,80,302.10
Rates and taxes excluding taxes on income	7,72,791.58	5,48,774.72
Rent	4,53,470.00	4,34,540.00
Repairs & Maintenances	18,85,769.16	37,96,726.47
Telephone charges	2,38,423.44	2,74,725.60
Travelling Expense	2,02,254.00	10,85,825.00

Expense

Accounting Charge	1,75,095.00	3,27,288.00
Bank charges	-	19,995.00
Building Maintenance Charges	-	39,29,873.42
Business Promotion Charges	37,172.00	1,57,380.00
Cess Not Available	-	40,330.02
Cleaning Charges	-	41,64,772.00
Cleaning Material	-	43,470.00
Commission	2,99,418.82	3,98,378.06
Consultancy Fees	1,76,000.00	15,000.00
Discount Allowed	8,566.50	1,295.76
Farm Expense	46,07,048.63	56,32,625.00
Filing Fees	-	10,400.00
Game Zone Charges	2,70,802.67	-
House Keeping Expense	12,524.00	30,79,252.68
Hospitality Expense	1,61,117.09	-
Laundry Expenses	1,23,310.28	26,59,902.12
Legal Expense	-	43,700.00
Loading & Unloading Exp	3,989.28	92,634.02
Office Expense	1,71,334.74	1,14,792.21
Park Maintenance Expenses	3,12,331.13	36,82,331.91
Postage & Courier	5,156.00	37,806.00
Printing and Stationary	1,76,704.19	4,20,522.21
Professional Fees	90,000.00	2,42,000.00
Service Charges	1,29,314.13	8,64,423.84
Security Charges	1,37,053.00	-
Shikkara Vallam Charges	5,78,640.96	28,69,695.00
Staff Uniform Expense	-	1,97,045.00

Subscription & Periodicals	42,693.00	1,03,227.00
Sundry Expenses	18,654.69	1,69,402.70
Transporting Charges	2,32,738.30	4,87,435.92
Vehicle Maintenance	-	8,76,273.89
Vehicle Running Expense	46,298.50	23,009.60
Wages	-	5,42,214.00
Water Charges	39,162.01	2,30,406.00
	<u>1,48,61,841.00</u>	<u>4,21,94,384.41</u>

27. CONTINGENT LIABILITIES AND COMMITMENTS (to the extent not provided for)

a. Claims against the company not acknowledged as debt

Demand by KVAT Authorities in appeal pending disposal

N A

b. Guarantees given by Banks against counter guarantee of the company

N A

c. Estimated amounts of contracts remaining to be executed on capital account and not provided for

N A

28. In the opinion of the management, the current assets, loans and advances shall realise the value as shown in the balance sheet, if realised, in the normal course of business.

29. Balance of sundry debtors, creditors, fixed deposits & loans and advances are subject to confirmation/reconciliation.

30. RELATED PARTY DISCLOSURES

i Name of the related party and nature of relationship

N.K.Kurian

Lathika Kurian

Managing Director

Director

ii List of the companies in which one of the director has significant influence

Key Chits Private Limited

iii Key Management Personnel

N.K.Kurian

Lathika Kurian

Managing Director

Director

31 Basic and Diluted Earnings Per Share (EPS), of face value Rs.100/- has been calculated as under:-

Numerator

Net Profit for the year (1,56,92,154.40) 42,92,791.90

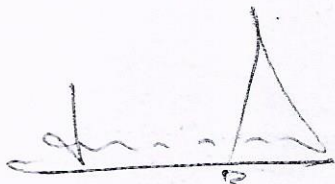
Denominator

Weighted average number of equity shares outstanding
during the year (Partly paid shares treated as a fraction of
an equity share) 10000 10000

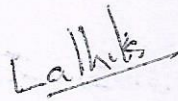
Earnings per Share (1,569.22) 429.28

32 The details of Provisions as per AS 29 are given below:

	Opening Balance	Additions/Reversals	Closing Balance
Provision for Taxation	-	-	-
Provision for Gratuity	-	-	-

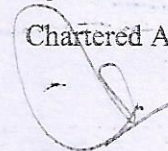


N.K. Kurian
Managing Director



Lathika Kurian
Director

For Rajkumar Eruppackal & Co.
Chartered Accountants



K. RAJKUMAR
M. No. 023914

Kottayam
03.11.2021

11.TANGIBLE ASSETS

Particulars	As at 01.04.2020	Cost			Depreciation			Net Carrying Amount	
		Addition	Deletions	Total	Upto 31.03.2020	For the Year	Upto 31.03.2021	As at 31.03.2021	As at 31.03.2020
Land (Incl.Live Plants & Stock)	19,72,12,908.00	5,77,100.00		19,77,90,008.00	-	-	-	19,77,90,008.00	19,72,12,908.00
Building	7,95,77,837.16	25,05,804.56		8,20,83,641.72	47,75,595.00	25,19,965.00	72,95,560.00	7,47,88,081.72	7,48,02,242.16
Electrification & Watersupply	5,62,32,778.61	13,747.00		5,62,46,525.61	42,39,122.00	21,37,149.00	63,76,271.00	4,98,70,254.61	5,19,93,656.61
Furniture & Equipments	4,08,55,451.70	6,76,390.96		4,15,31,842.66	76,28,898.00	39,17,294.00	1,15,46,192.00	2,99,85,650.66	3,32,26,553.70
Park Development	1,26,34,299.06	69,000.00		1,27,03,299.06	9,77,138.00	6,00,139.00	15,77,277.00	1,11,26,022.06	1,16,57,161.06
Boat	25,89,550.00			25,89,550.00	2,46,260.00	87,860.00	3,34,120.00	22,55,430.00	23,43,290.00
Horse Carriage	4,79,375.00			4,79,375.00	68,123.00	18,216.00	86,339.00	3,93,036.00	4,11,252.00
Mobile Phone	23,577.79	55,821.58		79,399.37	5,513.00	10,116.00	15,629.00	63,770.37	18,064.79
LED TV	3,37,471.69	38,135.58		3,75,607.27	1,73,201.00	66,800.00	2,40,001.00	1,35,606.27	1,64,270.69
Computer & Accessories	16,65,341.22	13,796.00		16,79,137.22	6,16,669.00	5,42,478.99	11,59,147.99	5,19,989.23	10,48,672.22
E- Rickshaw	10,86,304.00			10,86,304.00	1,55,898.00	1,28,998.00	2,84,896.00	8,01,408.00	9,30,406.00
Generator	15,45,768.00			15,45,768.00	2,16,440.00	1,46,848.00	3,63,288.00	11,82,480.00	13,29,328.00
Centrifugal Blower	2,81,209.00			2,81,209.00	71,045.00	17,810.00	88,855.00	1,92,354.00	2,10,164.00
Air Condition & Refrigeration	6,93,999.28	1,80,671.86		8,74,671.14	90,083.00	69,817.00	1,59,900.00	7,14,771.14	6,03,916.28
CCTV Camera	1,85,681.10	1,73,047.00		3,58,728.10	30,942.00	43,087.00	74,029.00	2,84,699.10	1,54,739.10
Cycle	4,25,885.00			4,25,885.00	48,841.00	40,460.00	89,301.00	3,36,584.00	3,77,044.00
Kitchen Equipments	14,27,335.66	38,800.00		14,66,135.66	1,28,449.00	1,13,599.00	2,42,048.00	12,24,087.66	12,98,886.66
Lift	10,96,000.00			10,96,000.00	88,814.00	69,413.00	1,58,227.00	9,37,773.00	10,07,186.00
Software	5,99,000.00	35,000.00		6,34,000.00	1,71,260.00	2,04,204.00	3,75,464.00	2,58,536.00	4,27,740.00

Trackless Train	4,00,000.00			4,00,000.00	46,571.00	25,333.00	71,904.00	3,28,096.00	3,53,429.00
Transformer	5,08,475.00			5,08,475.00	35,944.00	19,322.00	55,266.00	4,53,209.00	4,72,531.00
Vending Machine	71,000.00			71,000.00	10,015.00	13,490.00	23,505.00	47,495.00	60,985.00
Water Tank	16,779.66			16,779.66	1,389.00	797.00	2,186.00	14,593.66	15,390.66
Weighing Machine	10,750.00			10,750.00	749.00	680.00	1,429.00	9,321.00	10,001.00
Double Ducker Bus	7,35,000.00			7,35,000.00	71,260.00	87,281.00	1,58,541.00	5,76,459.00	6,63,740.00
Motor	4,100.00			4,100.00	196.00	260.00	456.00	3,644.00	3,904.00
Printer	20,299.00			20,299.00	929.00	3,857.00	4,786.00	15,513.00	19,370.00
Safety Locker	48,728.82			48,728.82	2,892.00	4,629.00	7,521.00	41,207.82	45,836.82
Swing & Pendulum Ride	8,49,000.00			8,49,000.00	33,882.00	53,770.00	87,652.00	7,61,348.00	8,15,118.00
Vehicle	-	2,55,000.00		2,55,000.00	-	4,148.00	4,148.00	2,50,852.00	-
TOTAL	40,16,13,904.75	46,32,314.54	-	40,62,46,219.29	1,99,36,118.00	1,09,47,820.99	3,08,83,938.99	37,53,62,280.30	38,16,77,786.75

12. CAPITAL WORK IN PROGRESS

Particulars	As at 01.04.2020	Addition	Deletions	Total	Upto 31.03.2020	For the Year	Upto 31.03.2021	As at 31.03.2021	As at 31.03.2020
Total	-	-	-	-	-	-	-	-	-

N.K. Kurian
Managing Director


Lathika Kurian
Director


K. RAJKUMAR
M. No. 023914

MANGOMEADOWS AGRICULTURAL PLEASURE LAND PVT. LTD.
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021

	<u>Particulars</u>	<u>Rs.</u>	<u>Rs.</u>
(A)	CASH USED IN OPERATING ACTIVITIES		
	Net Profit before tax & extraordinary items	(1,38,83,314.40)	
	<u>Adjustment for non-cash & non-operating items</u>		
Add:	Depreciation	1,09,47,820.99	
"	Interest on Borrowings	1,66,981.77	
	Operating Profit before Working Capital Changes	<u>(27,68,511.64)</u>	
	<u>Working Capital Changes</u>		
Add:	Increase in Trade Payables	2,03,180.68	
"	Increase in Other Current Liabilities	19,48,902.38	
"	Increase in Provisions	48,628.47	
"	Decrease in other current assets	(5,826.17)	
"	Decrease in Debtors	1,71,413.00	
"	Decrease in Short Term Loans & Advances	(35,36,807.00)	
Less:	Increase in Stock	(94,328.00)	
"	Increase in Long Term Loans & Advances	<u>-</u>	
		<u>(12,64,836.64)</u>	
	Cash generated from operations before tax	(40,33,348.28)	
Less:	Income Tax Paid	-	
	Cash flow before extra ordinary items	(40,33,348.28)	
Add: Less:	Extra-ordinary items	<u>-</u>	
	Net Cash Used in Operating Activities after tax & Extra ordinary items (A)		(40,33,348.28)
(B)	CASH USED IN INVESTING ACTIVITIES		
	Addition of Fixed Assets	(46,32,314.54)	
	Net Cash Out Flow from Investing Activities (B)		(46,32,314.54)
(C)	CASH FROM/(USED IN) FINANCING ACTIVITIES		
	Interest on loan paid	(1,66,981.77)	
	Increase in Long term Borrowings	<u>88,10,267.04</u>	
	Net Cash in flow from Financing Activities (C)		86,43,285.27
	Net Decrease in Cash & Cash Equivalents (A+B+C)		(22,377.55)
Add:	Opening Balance of Cash & Cash Equivalents		<u>1,07,506.30</u>
	Closing Balance of Cash & Cash Equivalents		<u><u>85,128.75</u></u>

For Rajkumar Eruppackal & Co.
Chartered Accountants


N.K. Kurian
Managing Director


Lathika Kurian
Director

K. RAJKUMAR
M. No. 023914



RAJKUMAR ERUPPACKAL & Co
CHARTERED ACCOUNTANTS

 :0481-258 2880, 258 2080
Eruppackal,
Temple Road,
Kottayam - 686 001
E-mail: rajfca50@gmail.com

INDEPENDENT AUDITORS REPORT

To

THE MEMBERS OF Mangomeadows Agricultural Pleasure Land Private Limited

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of M/s. **Mangomeadows Agricultural Pleasure Land Private Limited** ("the company"), which comprise the Balance Sheet as at 31.03.2021, the Statement of Profit and Loss and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31.03.2021, its Loss for the year ended on that date.

Basis for Opinion

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

According to the explanation given to us, spreading of COVID pandemic had adversely affected the day to day business of the company and ended up in loss during the year. We were informed that the Company is in the process of identifying strategic business partners and alternative business plans to improve the performance of the Company. The Company's ability to generate positive cash flows depends on the successful implementation of such alternative business plans.

Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor's 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 and Those Charged With Governance for the 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 and presentation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements 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 Responsibility

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)(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.

Report on other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure "A" a statement on the matters Specified in paragraphs 3 and 4 of the 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 specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors, taken on record by the Board of Directors, none of the directors is disqualified, 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 year 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

g) With respect to 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. Litigation with Kosamattam Finance Ltd is still pending and its impact on the financial position can be ascertained only after the verdict of the court.

ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

For Rajkumar Eruppackal & Co
Chartered Accountants
Firm Registration No. 003471 S

Membership No. 023914
UDIN :
Place : Kottayam
Dated : 03.11.2021

