

BLUE MOON TRAVELS PVT. LIMITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

SATYENDRA KUMAR & CO
CHARTERED ACCOUNTANTS

BLUE MOON TRAVELS PRIVATE LIMITED

Regd. Office: B-502, Sukh Sagar Apartment , Plot No-12, Sector-9, Dwarka, New Delhi-110075
Phone No. : +91-120-4775351 Email - vijay@bluemoontravels.com CIN: U63040DL1999PTC101395

NOTICE

Notice is hereby given that the 23rd Annual General Meeting of the members of the Blue Moon Travels Private Limited will be held on Wednesday, 20th September 2023 at 11:00 AM at the Registered Office at B-502, Sukh Sagar Apartments, Plot No-12, Sector-9, Dwarka, New Delhi - 110075, India to transact the following business:-

ORDINARY BUSINESS

1. To receive, consider and adopt the Director's Report and Audited Statement of Profit and Loss for the period ended 31st March 2023 and the Balance Sheet as at 31st March 2023 and the Auditor's Report thereon.
2. To consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 139 and all other applicable provisions of the Companies Act, 2013 (the "Act") read with Rule 3(7) of the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), the Company hereby ratifies the appointment of **M/s Satyendra Kumar Co**, Chartered Accountants, as the Statutory Auditors of the Company to hold office from the conclusion of this meeting until the conclusion of the Annual General Meeting to be held for the financial year 2023 on such remuneration as may be determined by the Board of Directors."

BY ORDER OF THE BOARD OF DIRECTORS

Place: Delhi
Dated: 23.08.2023




Vijender Dadhich
Director
DIN-0390671


Taruna Dadhich
Director
DIN-0390689

Note:

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member.
2. The Instrument appointing the proxy should, however be deposited at the Registered Office of the Company not less than forty eight hours before the commencement of the meeting.
3. Members are requested to notify any change in their address, along with pin code quoting their folio number.
4. Members / proxies should bring the attendance slip duly filled in for attending the meeting.

BLUE MOON TRAVELS PRIVATE LIMITED

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DIRECTOR REPORT

Dear Members,

BLUE MOON TRAVELS PRIVATE LIMITED

Your Directors have pleasure in presenting their Annual Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2023.

1. FINANCIAL PERFORMANCE OF THE COMPANY

The Board's Report shall be prepared based on the financial statements of the company.

Particulars	2022-23	2021-22
Sale and Other Income	16,28,211	1,99,458
Profit Before Interest and Depreciation	54,801	(1,797)
Net Profit Before Tax	(8,833)	(71,506)
Prior Year Tds Receivable and Deferred Tax		
Deferred Tax	124	(161)
Net Profit After Tax	(8,709)	(71,667)
Surplus carried to Balance Sheet	(8,709)	(71,667)

2. **STATE OF THE COMPANY'S AFFAIRS AND FUTURE OUTLOOK** The Company has carried on the activity relating travel agent, tour operator, tourist transport operators, tourist agents for any of the airlines, steam ship companies, railways, transport companies, taxi and tour operators, Omni buses, motor buses, wagons, car travel carrier in India & abroad. There has been no change in the business of the Company during the financial year ended 31st March, 2023. Due to loss earning per share is in Negative Figure (2.28)

3. DIVIDEND

In view of the planned business growth, your Directors deem it proper to preserve the resources of the Company for its activities and therefore, do not propose any dividend for the Financial Year ended March 31, 2023



4. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

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

5. MEETINGS

A calendar of Meetings is prepared and circulated in advance to the Directors. During the year, Board Meetings were convened and held. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

6. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES

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

7. EXTRACT OF ANNUAL RETURN

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an extract of annual return in MGT 9 as a part of this Annual Report as Annexure I.

8. DIRECTORS

There is no change in the constitution of Board during the year.i.e. the structure of the Board not changed . In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

9. AUDITORS


Auditors of the Company M/s Satyendra Kumar & Co, Chartered Accountants, are eligible for reappointment, subject to ratification of their appointment by the Members at every Annual General Meeting held after the ensuing Annual General Meeting.

As required under the provisions of section 139(1) of the Companies Act, 2013, the company has received a written consent from M/s Satyendra Kumar & Co, Chartered Accountant to their re-appointment and a certificate, to the effect that their re-appointment, if made, would be in accordance with the new Act and the Rules framed there under and that they satisfy the criteria provided in section- 141 of Companies Act, 2013. The Board recommends their appointment.

10. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations. During the year under review, such controls were tested and no reportable material weaknesses in the design or operation were observed.

11. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM



The provision of section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the companies (Meeting of the board and its powers) Rules 2013 is not applicable to the company.

12. DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 for appointment of Independent Directors do not apply to the company.

13. PARTICULARS OF EMPLOYEES

The company did not have any employee during the financial year or any part thereof that falls within the limits of Section 197 read with rule 5 of pursuant to the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, in respect of employees of the Company.

14. SHARE CAPITAL

The paid up equity capital as on March 31, 2022 was Rs. 38,12,100/-. There is no change in share capital as end of 31 March 2023. The Company has not issued any Equity Shares and bonus shares during the year under review. The company has not issued shares with differential voting rights nor granted stock options & sweat equity shares.

15. RISK MANAGEMENT POLICY

The company does not have any Risk Management Policy as the element of risk threatening the company's existence is very minimal.

16. MATERIAL CHANGES AND COMMITMENTS

There is a material changes and commitments affecting the financial position of the company occurred between the ends of the financial year to which this financial statement relates on the date of this report. The company has settled cash credit loan with yes bank Ltd after 31 March 2023 Yes bank loan outstanding was Rs 48703448 as on 31 March 2023 , Same has been settled for Rs 26000000 against sale of co lateral Assets of Directors.

17. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

18. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES.

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

19. DEPOSITS

The company has neither accepted nor renewed any deposits during the year under review.



20. LOANS, GUARANTEES OR INVESTMENTS

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

21. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

22. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES.

All related party transactions that were entered into during the financial year ended 31st March, 2023 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required. However, the disclosure of transactions with related party for the year, as per Accounting Standard -18 Related Party Disclosures is given in Note no 32 to the Balance Sheet as on 31st March, 2023

23. BOARD'S COMMENT ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory.

24. DISCLOSURES UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013.

The Company is committed to provide a safe and conducive work environment to its employees. During the year under review, no case of sexual harassment was reported.

25. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

A. Conservation of Energy, Technology Absorption

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







B. Foreign Exchange Earnings and Outgo

Earnings:

Earning in Foreign Exchange	INR
Sale of Air Tickets & Packages to Foreign Customer	
EURO(8240.54)	672271.34
USD(60429)	4841903.59
Total	5514174.93


Outgo:

Expenditure in Foreign Exchange	INR
EURO(10906.17)	873421.00
Total	873421.00

26. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- in the preparation of the annual accounts for the year ended 31st March, 2023, the Company has followed the applicable accounting standards and there are no material departures from the same.
- the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2023 and of the profit and loss of the Company for that period;
- the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- the Directors have prepared the annual accounts on a 'going concern' basis;



- e) the Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company;
- f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

27. ACKNOWLEDGEMENTS

Your Directors would like to express their sincere appreciation for the assistance and cooperation received from the financial institutions, banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

Signing as per Board resolution passed

For and on behalf of the Board of Directors



Vijender Dadhich
Director
DIN: 00390671



Taruna Dadhich
Director
DIN: 00390689

Place: New Delhi
Date: 23/08/2023



M/S BLUE MOON TRAVELS PRIVATE LIMITED

B-502, Sukh Sagar Apartment , Plot No-12, Sector-9

Dwarka , New Delhi-110075

CIN-U63040DL1999PTC101395

(All amounts in Rs. Hundreds, except otherwise specified)

Balance Sheet as at 31st March 2023

Particulars	Note No.	As at March 31, 2023	As at March 31, 2022
A. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	38,121.00	38,121.00
(b) Reserves and Surplus	2	-722,197.72	-779,058.97
		-684,077.00	-740,937.97
(2) Non Current Liabilities			
(a) Deferred Tax Liability	3		
(b) Long Term Borrowings	4	21,630.12	166,796.48
(3) Current Liabilities			
Short Term Borrowing	5	487,034.48	445,517.36
(a) Trade payables			
-Total outstanding dues of creditors other than micro enterprises and small enterprises	6	100,200.43	55,594.50
(b) Other current liabilities	7	193,720.71	124,191.64
Total		802,586.00	792,100.00
		118,510.00	51,163.00
B. Assets			
(1) Non-current assets			
(a) Non Current Investment	8	20.00	20.00
(b) Property, Plants & Equipments	9	4,972.00	6,372.00
(c) Other Non Current Assets	10	1,300.00	1,704.15
(d) Deferred Tax Assets	3	252.00	128.00
		6,544.00	8,224.00
(2) Current assets			
(a) Trade receivables	11	21,109.29	17,184.00
(b) Cash and Bank balances	12	70,625.60	16,924.06
(c) Short term Loan and advances	13	553.39	4,189.40
(d) Other Current Assets	14	19,677.46	4,640.90
		111,966.00	42,938.36
Total		118,510.00	51,163.00

The accompanying notes are an integral part of the financial statement

As per our report of even date

For Satyendra Kumar & Co.

Chartered Accountants

Firm Registration No-0272744N




SATYENDRA KUMAR

PROPRIETOR

M.No-532925

Place : Delhi

Date: 23.08.2023

For and on behalf of the Board of Directors

of Blue Moon Travels Pvt Ltd



VIJENDER DADHICH

Director

DIN NO-00390671



TARUNA DADHICH

Director

DIN NO-00390689



M/S BLUE MOON TRAVELS PRIVATE LIMITED

B-502, Sukh Sagar Apartment , Plot No-12, Sector-9, Dwarka , New Delhi-110075

CIN: U63040DL1999PTC101395

(All amounts in Rs. Hundreds, except otherwise specified)

Statement of Profit and Loss for the year ended March 31, 2023

Particulars	Note No.	Year ending March 31, 2023	Year ending March 31, 2022
Income			
Revenue from operations	15	1,627,655.00	198,851.00
Other Income	16	556.00	607.00
Total Revenue		1,628,211.00	199,458.00
Expenses			
Purchase	17	1,535,320.00	182,950.00
Employee benefits expense	18	27,247.00	8,845.00
Depreciation and amortisation expense	19	1,400.33	515.45
Finance Cost	20	62,232.82	69,194.09
Other expenses	21	10,843.37	9,459.81
Total Expense		1,637,043.52	270,964.35
Profit / (loss) before tax		-8,832.52	-71,506.35
Tax expense			
Current tax		-	-
Deferred Tax	22	124.00	-161.00
Deferred Tax Prvious Years			
Prior Year Tds Receivable			
Total tax expense		124	-161
Profit / (loss) after tax		-8,708.52	-71,667.35
Earning / (loss) per equity share: [nominal value of share Rs. 10]			
Basic (Rs)		-2.28	-18.80
Diluted (Rs)		-2.28	-18.80

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Satyendra Kumar & Co.

Chartered Accountants

Firm Registration No-0272744N

SATYENDRA KUMAR
PROPRIETOR
M.No-532925

Place : Delhi

Date: 23.08.2023

For and on behalf of the Board of Directors
of Blue Moon Travels Pvt. Ltd.
VIJENDER DADHICH
Director
DIN NO-00390671
TARUNA DADHICH
Director
DIN NO-00390689

Notes to financial statements for the period ended March 31, 2023

(All amounts in Rs. Hundreds, except otherwise specified)

1 Share Capital

	As at March 31, 2023 (INR)	As at March 31, 2022 (INR)
Authorized shares		
5,00,000 Equity Shares of Rs.10/- each	50,000	50,000
Issued, subscribed and fully paid-up shares		
3,81,210 Equity Shares of Rs.10/- each, fully paid up	38,121	38,121
Total issued, subscribed and fully paid-up share capital	38,121	38,121

i) Reconciliation of the Shares Outstanding at the Beginning and at the End of the Reporting Period

	31-Mar-23		31-Mar-22	
	No.	Amount	No.	Amount
Equity shares				
At the beginning of the period	3,812	38,121	3,812	38,121
Issued during the period				
Outstanding at the end of the period	3,812	38,121	3,812	38,121

ii) Terms/Rights Attached to Equity Shares

The Company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company. The distribution will be in proportion to the number of equity shares held by the shareholder. During the year ended March 31, 2022, the amount of per share dividend recognised as distributions to equity shareholders is Rs Nil

iii) Details of shareholders holding more than 5% shares in the Company

Equity shares of Rs 10 each fully paid	31-Mar-23		31-Mar-22	
	No.	% Holding	No.	% Holding
Vijender Dadhich	3,223	84.55%	3,223	84.55%
Taruna Dadhich	589	15.45%	589	15.45%
Total	3,812	100.00%	3,812	100.00%

iv) Details of shares held by promoters* :

Share held by promoters	Number of shares as at 31 March 2023	Change during the year	Number of shares as at 31 March 2022	% of total shares
Vijender Dadhich	3,223	84.55%	3,223	84.55%
Taruna Dadhich	589	15.45%	589	15.45%
Total	3,812	100.00%	3,812	100.00%

* Promoter here means promoter as defined in the Companies Act, 2013

[Signature]



[Signature: V. Dadhich]



Notes to financial statements for the period ended March 31, 2023

(All amounts in Rs. Hundreds, except otherwise specified)

2) Reserves and Surplus

	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Capital Reserve as Details Below	65,569.77	34,841.00
Surplus in the Statement of Profit and Loss		
SECURITIES PREMIUM ACCOUNT		
Share Premium on Equity Shares	24,970	24,970
Opening Balance		
Balance as per the last financial statements	-804,028.97	-758,489
Adjusted Under Capital Reserve		
a) Add- Bussiness Loan Settlement -Discount and Card Re	58,179	30,484
b) Add- Discount allowed by Customer for Covid Period	7,305	
c) Add: Security Deposit Already wriiten of Previous Year	85.85	
d) Less: Tds Receivable Not Received Previous Years		4,357
Additions during the year		
Add: Profit / (loss) for the Year	-8,708.52	-71,667.35
Closing balance	-722,197.72	-779,058.97

3) Deferred tax assets/ (liabilities) (Net)

In accordance with Accounting Standard 22 on 'Accounting for Taxes on Income' the deferred tax expense of NIL- has been recognised as charge in the statement of profit and loss. The effect of significant timing differences as at March 31, 2022. that reverse in one or more subsequent years give rise to the following net deferred tax Liabilities:

	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Deferred tax on net block of fixed assets	-	-
Opening Balance	(128)	-289
Adjustment During the Year		
During the Year	(124)	161
	-252.00	-128.00

4) Long Term Borrowing,

	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Dailmer Finance Ltd(Secured Against hypothecation of	-	
Bajaj Finance Ltd(UnSecured Loan-NBFC)	15,038.11	14,035.83
Oxyzo Financial Services Pvt Ltd (UnSecured Loan NBFC)	6,592.01	12,089.91
Flutron India (UnSecured Loan NBFC)	-	-
Ugro Capital Ltd(UnSecured Loan NBFC)	-	22,682.45
Aditya Birla Finance Ltd(UnSecured Loan NBFC)	-	-
Kapital Tech (UnSecured Loan NBFC)	-	5,930.91
Capfloat Financial Services Pvt Ltd(UnSecured Loan NBI	-	32,237.58
India Infoline Finance Ltd(UnSecured Loan NBFC)	-	-
Ratnakar Bank Ltd(UnSecured Loan Bank)	-	12,127.72
Deutsche Bank (UnSecured Loan Bank)	-	48,471.20

Loan and Advances From Related Parties

Unsecured Loans

From

Directors

Vijender Dadhich

19,220.88

[Signature]



V. Dadhich



Taruna Dadhich	-	-
Others	-	-
	21,630.12	166,796.48

5) **SHORT-TERM BORROWINGS**

From Banks (Secured)	487,034.48	445,517.36
Yes Bank Ltd (Against hypothecation of stocks and debtors, guaranteed by directors)		
	487,034.48	445,517.36

6) **Trade payables**

	As at March 31, 2023 Rs.	As at March 31, 2022 Rs.
-Total outstanding dues of micro enterprises and small enterprises	-	-
-Total outstanding dues of creditors other than micro enterprises and small enterprises	100,200.43	55,594.50
	100,200.43	55,594.50

Note:

The average credit period on purchases of goods and services are within 0 to 90 days.

Trade payables ageing schedule

Particulars	As at March 31, 2023 Rs.	As at March 31, 2022 Rs.
(i) MSME		
Unbilled dues	-	-
Not due	-	-
Less than one year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total	-	-
(i) Others		
Unbilled dues	-	-
Not due	-	-
Less than one year	74,475.77	29,869.84
1-2 years	-	-
2-3 years	-	25,724.66
More than 3 years	25,724.66	-
Total	100,200.43	55,594.50

7) **Other Current Liabilities**

	As at March 31, 2023 Rs.	As at March 31, 2022 Rs.
Other Liabilities		
Sundry Advances From Parties	176,516.32	111,924.03
GST Payable	13,418.78	10,707.48
Misc Expenses Payable	3,335.61	810.13
Audit Fee Payable	450.00	750.00
	193,720.71	124,191.64

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T. Dadhich



8) **NON CURRENT INVESTMENT :**
Indian Overseas Bank

20.00

20.00

20.00

20.00

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F. Radhich



Notes to financial statements for the period ended March 31, 2023
(All amounts in Rs. Hundreds, except otherwise specified)

9) Property, Plant & Equipment

Property, Plant & Equipment as on 31st March 2023

Particulars	Gross block			Accumulated depreciation				Net block	
	Opening Balance as at 1 April 2022	Additions	Disposals	As at 31 March, 2023	Opening Balance as at 1 April 2022	Depreciation expense for the year	Disposals	As at 31 March, 2023	As at 31 March, 2022
Plant & Machinery	13,223	-	-	13,223.00	8,775.00	764	-	9,539.00	4,448
Furniture & Fittings	5,300	-	-	5,300.00	4,851.00	81	-	4,932.00	449
Computer	21,705	-	-	21,705.00	20,230.00	555	-	20,785.00	1,475
Total	40,228.00	-	-	40,228.00	33,856.00	1,400.00	-	35,256.00	6,372.00

[Signature]

G. D. Dhillon



Notes to financial statements for the period ended March 31, 2023
(All amounts in Rs. Hundreds, except otherwise specified)

10 OTHER NON-CURRENT ASSETS :

Security (Rent)	1,300.00	1,704.15
	1,300.00	1,704.15

11) Trade Receivables

	As at March 31, 2023 Rs.	As at March 31, 2022 Rs.
Current		
- Unsecured, considered good	21,109.29	17,184.48
Total	21,109.29	17,184.48

Notes:

a) The average credit period on sale of products is 5 to 90 days. No interest is charged on trade receivables on delayed payments.

b) Trade receivable ageing schedule

Particulars	As at March 31, 2023	As at March 31, 2022
Undisputed trade receivable - considered good		
Unbilled	-	-
Not Due	-	-
Less than 6 months	21,109.29	17,184.48
6 months 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Balance at the end of the year	21,109.29	17,184.48

c) Credit risk is managed by the Company through credit approvals, establishing credit limits and continuously monitoring the credit worthiness of customers to which the Company grants credit terms in the normal course of business.

12) Cash and Bank Balances

	As at March 31, 2023 Rs.	As at March 31, 2022 Rs.
Cash and Cash Equivalents		
Balance with banks:		
- On current accounts	62,823.53	9,538.73
Flexi Deposit With Yes Bank	7,802.07	7,385.33
Cash on hand	-	-
	70,625.60	16,924.06

13) Short term Loan and advances

	As at March 31, 2023 Rs.	As at March 31, 2022 Rs.
Short term Loan and advances		
Advance to Suppliers	553.39	4,189.40
	553.39	4,189.40

14) OTHER -CURRENT ASSETS :

Interest Receivable	-	-
Staff Advance	13,085.26	
Prepaid Expenses		53.28
GST Input Credit		1.82
TDS & Advance Income Tax	5,592.20	3,523.35
Joint Bank Guarantee(TAFI)	1,000.00	1,062.45
	19,677	4,641

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[Handwritten Signature: P. Dadiich]



Notes to financial statements for the year ended March 31, 2023

(All amounts in Rs. Hundreds, except otherwise specified)

15) **Revenue from Operation**

	Year ending March 31, 2023 (Rs.)	Year ending March 31, 2022 (Rs.)
Gross receipt from services	-	-
Sale of Air Ticket	1,368,861	178,322
Sale of Other Services	258,794	20,529
	1,627,655.00	198,851.00

16) **Other Income**

	Year ending March 31, 2023 Rs.	Year ending March 31, 2022 Rs.
Miscellaneous income	-	-
Interest Income FDR	417	430
Interest on Margin Money	125	69
Interest on Income tax refund	14	108
	556.00	607.00

17) **Purchase**

Air Ticket	1,350,342.00	165,931.00
Other Purchases	184,978.00	17,019.00
	1,535,320	182,950

18) **Employee Benefits Expense**

	Year ending March 31, 2023 Rs.	Year ending March 31, 2022 Rs.
Salaries, wages and bonus	-	-
Salary - Office & Marketing	26,402.00	8,845.00
Contribution of PF & Other Fund	845.00	
Workers & Staff Welfare	-	-
	27,247.00	8,845.00

19) **Depreciation and amortisation expense**

	Year ending March 31, 2023 Rs.	Year ending March 31, 2022 Rs.
Depreciation of tangible assets (Refer Note 8)	1,400.33	515.45
	1,400.33	515.45

20) **Finance Cost**

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	Year ending March 31, 2023 Rs.	Year ending March 31, 2022 Rs.
Inrerest -Bank Loan		
Inrerest -Bank Loan	56,517.12	66,539.37
Interest-Overdraft	5,715.70	2,654.72
	62,232.82	69,194.09
21) Other Expenses		
	Year ending March 31, 2023 Rs.	Year ending March 31, 2022 Rs.
Bank Charges	393.13	162.30
Fees & Subcription	2,757.84	879.93
Insurance Expenses-Misc	53.28	10.65
Internet Expenses	139.70	606.43
Legal & Professional Expenses	5,359.99	3,929.04
Payment to Auditors	500.00	500.00
Rent		1,389.24
Repair & Maintenance-Office	289.44	-
Software Expenses	612.00	1,095.27
Telephone Expenses	470.65	401.48
Tour & Travelling Expenses	267.34	485.47
	10,843.37	9,459.81
22) DEFERRED TAX :		
Depreciation as per Companies Act	1,400.33	515.45
Depreciation as per Income Tax Act	923.91	1,135.95
Difference	476.42	-620.50
Deferred Tax Asset	124	-161

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T. Doolhich



Notes to financial statements for the period ended March 31, 2023

(All amounts in Rs. Hundreds, except otherwise specified)

23 Related Party Disclosure

a) Key Managerial Personnel

Key Managerial Personnel	Relation
Vijender Dadhich	
Taruna Dadhich	Director

b) Enterprises controlled by Key Management Personnel and Individual having significant influences

Blue Moon Tech Solutions Private Limited
Key Disruptors Private Limited

c) Related Party Transactions

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year

Transactions Summary

Particulars	Transaction	31-Mar-23	31-Mar-22
Vijender Dadhich	Director Remuneration	5,400.00	-
Taruna Dadhich		-	-
Blue Moon Tech Solutions Private Limited		-	-
Key Disruptors Private Limited		-	-

Total

Loans	Transaction	31-Mar-23	31-Mar-22
Vijender Dadhich		-1308526.19	1,922,088
Taruna Dadhich			
Blue Moon Tech Solutions Private Limited			
Key Disruptors Private Limited		27608.36	37,788.36

Balances outstanding at 31st March 2023

Key Managerial Personnel and Related Party

Vijender Dadhich		-1308526.19	1922087.81
Taruna Dadhich			
Blue Moon Tech Solutions Private Limited			
Key Disruptors Private Limited		27608.36	37788.36

24 Disclosure required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act")

As at 31st march 2023 As at 31st march 2022

- (i) Principle amount remaining unpaid due to any supplier as at the end of the accounting year
(ii) Interest due there on
(iii) Interest paid in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 and the amount of payment made to the supplier beyond the appointed day
(iv) Interest due and payable for the period of delay in making payment other than the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006
(v) Interest accrued and remaining unpaid
(vi) Further interest remaining due and payable even in the succeeding years
- for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006

	-	-
	-	-
	-	-
	-	-
	-	-
	-	-

25 There is earning in foreign currency expenses during the year.

Earning in Foreign Exchange		INR
Sale of Air Tickets & Packages to Foreign Customer		
EURO(8240.54)		672,271
USD(60429)		4,841,904
Total		5,514,175

There is foreign currency expenses during the year.

Expenditure in Foreign Exchange		INR
EURO(10906.17)		873,421
Total		873,421

27 There is no foreign currency exposure which needs to be hedged at the year end.

28 There is no indication of impairment of assets as at balance sheet date. Hence the provisions of AS 28 impairment of Assets are not applicable on company.

29 There are some significant event (both favourable and unfavourable) occur between the balance sheet date and date on which financial statements are approved by

Settlement of Loans from Banks/NBFC/Others(During Financial Year-2022-23)	Outstanding Amount	Settlement Amount and W/off with Reserve & Surplus A/C	Closing Outstanding Amount
Bajaj Finance Ltd(UnSecured Loan-NBFC)	14,035.83	-1,002.27	15038.1
Oxyzo Financial Services Pvt Ltd (UnSecured Loan NBFC)	12,089.91	5,497.89	6592.0
Ugro Capital Ltd(UnSecured Loan NBFC)	22,682.45	22,682.45	0.0
Kapital Tech (UnSecured Loan NBFC)	5,930.91	5,930.91	0.0
Capfloat Financial Services Pvt Ltd(UnSecured Loan NBFC)	32,237.58	32,237.60	0.0
Ratnakar Bank Ltd(UnSecured Loan Bank)	12,127.72	12,127.72	0.0
Deutsche Bank (UnSecured Loan Bank)	48,471.20	48,471.20	0.0

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[Handwritten Signature: P. Dadhich]



Settlement of Yes Bank Cash Credit Loan after 31 March 2023 and before balance sheet date

As on 31 March 2023

Yes Bank Ltd

4,87,034.48

4,87,034.48 0.0

- 30 Contingent liabilities (to the extent not provided for) as at March 31, 2023 is nil
31 The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
32 There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

33 Additional Regulatory Requirements

1. The Company was not holding any benami property and no proceedings were initiated or pending against the Company for holding any benami property under the
 2. The Company did not have any transactions with struck off companies under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
 3. The Company did not have any charges or satisfaction which were yet to be registered with ROC beyond the statutory period.
 4. The Company has not traded or invested in Crypto currency or Virtual Currency during year ended 31 March, 2023.
 5. The Company had not granted any loans or advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment.
 6. The Company had not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other persons or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
(a) 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
(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
 7. The Company had not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing
 8. The Company did not have any transaction which had not been recorded in the books of account that had been surrendered or disclosed as Income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
 9. The Company had not been declared a wilful defaulter by any bank or financial institution or other lender (as defined under the Companies Act, 2013) or consortium
 10. The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of
 11. The Company doesn't have any immovable property
 12. Provisions of Section 135 of Companies Act 2013 is not applicable on company
 13. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 (as amended), which provides for books of account to have the feature of audit trail, edit log and related matters in the accounting software used by the company, is applicable to the company only with effect from financial year beginning April 1, 2023 the reporting under clause (g) of Rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended) is currently not applicable.
- 34 Previous year's figure has been regrouped / reclassified where necessary to confirm to current year's classification
35 The figures have been rounded off to the nearest hundred rupees

The accompanying notes are an integral part of the financial statements.
As per our report of even date

For Satyendra Kumar & Co.
Chartered Accountants
Firm Registration No-0272744N

SATYENDRA KUMAR
PROPRIETOR
M.No-532925

Place : Delhi
Date: -23.08.2023



For and on behalf of the Board of Directors
of Blue Moon Travels Pvt Ltd

VJENDER DADHICH
Director
DIN NO-00390671

TARUNA DADHICH
Director
DIN NO-00390689



Notes to financial statements for the year ended March 31, 2023

36) Ratio analysis and its elements*

Sl. No.	Ratio	Numerator	Denominator	For the year ended 31 March 2023	For the year ended 31 March 2022	% change	Explanation for variances exceeding 25%
(a)	Current ratio (in times)	Current assets	Current liabilities	0.14	0.05	157%	
(b)	Debt-equity ratio (in times)	Total debt (Non-current and current)	Shareholder's equity (Total equity)	Not applicable	Not applicable		
(c)	Debt service coverage ratio (in times)	Earnings available for debt service = net profit after taxes + depreciation and amortisation expense + finance costs + non-cash operating expenses + other non-cash adjustments	Debt service = interest + principal repayments	Not applicable	Not applicable		
(d)	Return on equity ratio (in %)	Net profit after taxes	Average shareholder's equity	1.2%	11.7%	-89%	
(e)	Inventory turnover ratio (in times)	Consumption of Materials	Average inventory	Not applicable	Not applicable		
(f)	Trade receivables turnover ratio (in times)	Credit sales = revenue from operations - cash sales	Average trade receivable	85.01	5.81	1362%	
(g)	Trade payables turnover ratio (in times)	Net credit purchases	Average trade payables	19.71	2.98	561%	
(h)	Net capital turnover ratio (in times)	Revenue from operations	Working capital = current assets - current liabilities	(2.36)	(0.27)	788%	
(i)	Net profit ratio (in %)	Net profit after taxes	Total Income	-0.5%	-36.0%	-98%	
(j)	Return on capital employed (in %)	Earning before interest and taxes	Capital employed = tangible net worth + total debt + deferred tax liability	45.1%	-4.5%	-1097%	
(k)	Return on investment (in %)	Income generated from investments	Time weighted average investments	Not applicable	Not applicable		

* Based on the requirements of Schedule III

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NOTE NO. 37

A. SIGNIFICANT ACCOUNTING POLICIES

1. Corporate information

Blue Moon Travels Private Limited was incorporated on 2nd September, 1999 under the Companies Act, 1956. The Company was promoted with an objective to carry on business as travel agent, tour operator, tourist transport operators, tourists agents for the airlines, steamship, companies, railways, transport companies, taxi and tour operators, Omni buses, motor buses, wagons, car travel carrier in India and Abroad.

2. Basis of preparation of Financial Statements

The Financial Statements of the Company are prepared in accordance with the Generally Accepted Accounting Principles (GAAP) in India.

The Financial Statements have been prepared on an accrual basis and under the historical cost convention.

GAAP comprises applicable Accounting Standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, other pronouncements of the Institute of Chartered Accountants of India, relevant applicable provisions of the Companies Act, 2013, to the extent applicable and the applicable guidelines issued by Securities and Exchange Board of India (SEBI).

Accounting policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the accounting policy hitherto in use.

All assets and liabilities have been classified as current or non-current as per the provisions of Schedule III to the Companies Act, 2013. The Company has assumed 12 months for the purpose of current and non-current classification of assets and liabilities.

3. Use of estimates

The preparation of the Financial Statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets, liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of revenue and expenses during the period. Actual results might differ from the estimates. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialise.

4. Fixed assets

Fixed Assets are shown at cost less depreciation. Cost comprises the purchase price and other attributable expenses..



5. Depreciation and amortization on Fixed Assets

Fixed assets has been provided on the Written Down Value method over the useful life of the respective assets as prescribed in under Part-C of Schedule II of the Companies Act, 2013

6. Revenue recognition

Revenue is recognized to the extent that it is probable that economic benefits will flow to the Company and revenue can be reliable measured.

Interest income is recognized on time proportion basis taking into account the amount outstanding and the applicable interest rate.

The Company's income consists of income from sale of air tickets and event management services and the same have been accounted for on the basis of completion of work done as per the agreements executed with the customers.

7. Expenses

All the expenses are accounted for on accrual basis.

8. Inventories

There is no Inventories as at 31.03.2023. The Valuation of inventory has been made at cost or market price whichever is less.

9. Provisions, contingent liabilities and contingent assets

A provision is recognized in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered probable as a result of a past event, and the Company has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are measured by best estimate of the outflow of economic benefits required to settle the obligation at the Balance Sheet date.

Provisions, contingent liabilities and contingent assets are reviewed at each Balance Sheet date.

Re-imburement expected in respect of expenditure to settle a provision is recognized only when it is virtually certain that the re-imburement will be received.

A contingent asset is neither recognized nor disclosed in the Financial Statements.

10. Impairment of assets

An asset is treated as impaired when the carrying amount of asset exceeds its recoverable value.

The Company assesses at each Balance Sheet date whether there is an indication that an asset may be impaired.

Impairment loss, if any, is recognized to the extent, the carrying amount of assets exceed its recoverable value being higher of an asset's net selling price and its value in use. Value in use is computed at net present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life.

The Company also assesses at each Balance Sheet date whether there is an indication that the impairment losses recognized in earlier years no longer exist or have decreased. If such indication is there, then impairment losses recognized in prior years are reversed.



Such reversals are recognized as an increase in carrying amount of assets to the extent that it does not exceed the carrying amount that would have been determined (net of depreciation or amortization) had no impairment loss been recognized in previous years.

11. Employee benefits

Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit and Loss for the year in which the related service is rendered.

Long-term employee benefits are recognized as an expense in the Statement of Profit and Loss for the year in which the employees have rendered services.

Provident Fund Liability is a defined contribution scheme and the contribution are charged to the Profit and Loss Account of the year when contribution to the fund are due, There are no other obligations other than the the contribution payable to the fund.

12. Taxes on income

Tax expense for the period comprises of current income tax and deferred tax.

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961.

Deferred tax is recognized, subject to the consideration of prudence in respect of deferred tax assets, 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. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future. However, when there is a brought forward loss or unabsorbed depreciation under taxation laws, deferred tax assets are recognized only if there is virtual certainty of realization of such assets. Deferred tax assets are reviewed at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/virtually certain to be realized.

The deferred tax for timing differences between the book and tax profit for the period is accounted for using the tax rates and laws that have been enacted or substantively enacted as of the Balance Sheet date.

13. Settlement of Borrowings

The company has settled the borrowings during the year, The Company treated the settled amount as capital nature and transfer to capital reserve account.

14. Earnings per share

Basic earnings per share are computed by dividing the net 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 are computed by dividing the net profit/(loss) after tax (including the post-tax effect of extraordinary items, if any) by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares which could be issued on the conversion of all dilutive potential equity shares. Dilutive potential equity shares are determined as at the end of each period presented.



P. Redhich



B. OTHER DISCLOSURES

1. Contingent liabilities and commitments (to the extent not provided for)

March 31, 2023 March 31, 2022

a) Contingent liabilities		
Claims against the Company not acknowledged as debts	-	-
b) Commitments:		
Estimated amount of Contracts remaining to be executed on Capital Account and not provided for	-	-

2. Earnings per Share

Earnings per share - The numerators and denominators used to calculate Basic/ Diluted Earning per share :

March 31, 2023 March 31, 2022

a) Amount used as the numerator		
Profit after tax and for the year- (A)	(8,708,52)	(71,667,35)
b) Weighted average number of Equity shares outstanding used as the denominator for computing Basic Earnings per share - (B)	3,81,210	3,81,210
c) Weighted average number of Equity shares outstanding used as the denominator for computing Diluted Earnings per share - (C)	3,81,210	3,81,210
d) Nominal value of equity shares (Rs.)	10	10
e) Basic earnings per share (A/B)	(2.28)	(18.80)
f) Diluted earnings per share (A/C)	(2.28)	(18.80)

3. Expenditure on Corporate Social Responsibilities (CSR) Activities

The provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company in view of the fact that the Company does not meet any of the financial criteria for applicability of CSR.

4. Disclosure regarding loans given, investment made and guarantee given pursuant to section 186 (4) of the Companies Act, 2013:

There is no loan given and investment made or guarantee given in respect of loans given as at 31st March, 2023.

5. Segment Reporting

Considering the core activities of the company, the management is of the view that it is a single reportable business segment and hence, disclosure relating to primary segment is not applicable.

6. Previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary to make them comparable with those of the current year.









Based on the information / documents available with the Company, no amount (Previous year: Nil) is/was due to Micro, Small and Medium Enterprises as defined in the "Micro, Small and Medium Enterprises Development Act, 2006".

Hence, information as per the requirements of Section 22 of the aforesaid Act is not required to be disclosed.



Payment to Auditors	March 31, 2023 Amount (Rs.)	March 31, 2022 Amount(Rs.)
Audit Fee Paid to Satyendra Kumar	50,000.00	50,000.00

The accompanying notes from 1 to 37 are an integral part of the financial statements

As per our report of even date
For Satyendra Kumar & Co.

For and on behalf of Board of Directors of
Blue Moon Travels Pvt. Ltd.

Firm Registration Number:027244N
Chartered Accountants



Satyendra Kumar

Proprietor

M. No.532925

Date : 23.08.2023
Place: Delhi



Vijender Dadhich

Director

DIN NO- 00390671



Taruna Dadhich

Director

DIN NO- 00390689



M/S BLUE MOON TRAVELS PRIVATE LIMITED

DEPRECIATION CHART AS PER INCOME TAX ACT 1961

PARTICULARS	WDV AS ON 01.04.2022	ADDITIONS		DEDUCTIONS	TOTAL AS ON 31.03.2023	DEPRECIATION	CLOSING WDV 31.03.2023	RAI
		Before 30.9.22	After 30.9.22					
Plant and Machinery 15.00%	5,143				5,143	771	4,372	15
Furniture & Fixtures 10.00%	2,215				2,215	221	1,993	10
Computer 40.00%	1,163				1,163	465	698	60
Vehicle 30.00%	-				-	-	-	30
	8,521	-	-	-	8,521	1,458	7,062	

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BLUE MOON TRAVELS PVT LTD**Consolidated Cash Flow Statement as at 31st March 2023**

Company Identification Number CIN-U63040DL1999PTC101395

Particulars	Amount in Rupees	Amount in Rupees
	As at March 31, 2023	As at March 31, 2022
CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES		
Profit/(Loss) before exceptional and extraordinary items and tax	(8,833)	(71,506)
<i>Adjustments for Non cash items:</i>		
Interest income	556	607
Interest Paid	62,233	69,194
Depreciation	1,400	515
Assets written off		
Cash Flow before Working Capital Changes	55,357	(1,190)
<i>Adjustments for :</i>		
Increase in Trade receivables	3,925	1,150
Decrease in Inventories	-	-
Decrease in Short-term loans and advances	3,636	4,559
Increase in Other Current assets	15,037	(22,916)
Increase in Trade payables	44,606	13,909
Increase in Other current liabilities	69,529	(5,277)
Increase in Short Term Provisions		
Cash generated from operations	136,733	(8,576)
Income Tax Paid (net of refund)	-	-
Net Cash/(used in) Operating activities	192,089	(9,766)
CASH FLOW FROM/(USED IN) INVESTING ACTIVITIES		
Purchase of Tangible assets		
Purchase of Intangible assets		
Purchase of Investment		
Security deposit	1,300	1,704
Interest income	556	607
Maturity of fixed deposit (Investment in FD)		
Net Cash/(used in) investing activities	1,856	2,311
CASH FLOW FROM/ (USED IN) FINANCING ACTIVITIES		
Proceeds for unpaid calls Equity Share Capital(including Securities Premium)*		
Repayment of loan		
Loan taken		
Interest Paid	62,233	69,194
Net Cash/(used in) financing activities	62,233	69,194
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	256,178	61,740
Cash and Cash Equivalents (Opening balance)	61,740	
Cash and Cash Equivalents (Closing balance)	317,918	61,740
Cash and Cash Equivalents (Please refer note no.12)		
Cash on Hand		
Balance with Banks		
- In current account	62,824	9,539
- In deposit account	7,802	7,385
	70,626	16,924

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard 3 on Cash Flow Statements as Figures in brackets indicate cash outgo.

Figures have been rounded off to the nearest rupees.

[Signature]

T. P. Dasgupta



As per our report of event date attached
SATYENDRA KUMAR & CO
Chartered Accountants

Satyendra Kumar


Satyendra Kumar
Proprietor
Membership No.532925
UDIN:

Place:Delhi
Date : 23.08.2023

For and on behalf of the Board of Directors
Blue Moon Travels Pvt Ltd

Vijender Dadhich

Vijender Dadhich
Director
DIN: 00390671
Address:
6162, ATS One Hamlet
Sector-104, Noida
Noida-201304

Place:Delhi
Date :23.08.2023

T. Dadhich

Taruna Dadhich
Director
DIN: 00390689
Address:
6162, ATS One Hamlet
Sector-104, Noida
Noida-201304

Place:Delhi
Date : 23.08.2023



Form MGT-9
EXTRACT OF ANNUAL RETURN
as on the financial year ended on 31/03/2023

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

I. REGISTRATION AND OTHER DETAILS:

- i) CIN U63040DL1999PTC101395
- ii) Registration Date 02/09/1999
- iii) Name of the company BLUE MOON TRAVELS PRIVATE LIMITED Company limited by shares Indian
- iv) Category of the Company Sub Category of the Company Non-Government Company
- v) Address of the Registered office and contact details Regd. Office: B-502, Sukh Sagar Apartments, Plot No-12, Sector-9 Dwarka South West Delhi - 75
- vi) Whether listed company YES NO
- vii) Name, Address and Contact details of Registrar and Transfer Agent, if any ROC DELHI

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

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

Name and Description of main products/services	NIC Code of the Product/service	% to total turnover of the company
Air Travel Agency Activity -Sale of Air Ticket	79110	84.10
Other reservation service and related activities	79900	15.90

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

NAME AND ADDRESS OF THE COMPANY	CIN/GLN	HOLDING/SUBSIDIARY/ASSOCIATE	% of shares held	Applicable Section
NIL	NIL	NIL	NIL	NIL

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

- i) Category-wise Share Holding

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Category of Shareholders	No. of Shares held at the beginning of the year					No. of Shares held at the end of the year				
	Demat	Physical	Total	% of Total Shares		Demat	Physical	Total	% of Total Shares	% Change during the year
A. Promoters	-	-	-	-	-	-	-	-	-	-
(1) Indian	-	-	-	-	-	-	-	-	-	-
a) Individual/ HUF	-	381210	381210	100%	-	381210	381210	100%	-	-
b) Central Govt.	-	-	-	-	-	-	-	-	-	-
c) State Govt. (s)	-	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-	-
e) Banks/FI	-	-	-	-	-	-	-	-	-	-
f) Any Other..	-	-	-	-	-	-	-	-	-	-
Sub-total (A) (1):-	-	381210	381210	100%	-	381210	381210	100%	-	-
(2) Foreign	-	-	-	-	-	-	-	-	-	-
a) NRIs - Individuals	-	-	-	-	-	-	-	-	-	-
b) Other - Individuals	-	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-	-
d) Banks / FI	-	-	-	-	-	-	-	-	-	-
e) Any Other....	-	-	-	-	-	-	-	-	-	-
Sub-total (A) (2):-	-	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	-	381210	381210	100%	-	381110	381110	100%	-	-
B. Public Shareholding *	-	-	-	-	-	-	-	-	-	-
I. Institutions	-	-	-	-	-	-	-	-	-	-
a) Mutual Funds	-	-	-	-	-	-	-	-	-	-
b) Banks/FI	-	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-	-

[Signature]



T. Radhich

e) Venture Capital Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
g) FIIs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
i) Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
* Individuals (other than Promoters)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	-	-	-	-	-	-	-	-	381210	381210	100.00	-	-	381210	381210	-	-	100.00
2. Non-Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
a) Bodies Corp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Individuals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total (B)(2):-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B) = (B)(1) + (B)(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	-	-	-	-	-	-	381210	381210	100.00	381210	381210	100.00	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

(ii) Shareholding of Promoters

Sr. No	Promoters Name	Shareholding at the beginning of the year			Share holding at the end of the year		
		No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged/ encumbered to total shares
1	VIJENDER DADHICH	322310	84.55	322310	84.55	322310	84.55

Vijender Dadhich

Vijender Dadhich



2	TARUNA DADHICH	58900	15.45	58900	15.45
	Total	381210	100	381210	100

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

Note

There is change during the year

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

Sr. No	Top ten Shareholders Name	Shareholding at the beginning/end of the year			Changes during the year			Cumulative Shareholding during the year	
		Date	No. of Shares	% of total Shares of the company	Date	(+)Increase/(-)Decrease	Reason	No. of Shares	% of total Shares of the company
	NIL	NIL	NIL	-	NA	NA	NIL	0	

v) Shareholding of Directors and Key Managerial Personnel

Sr. No	Directors and KMP Name	Shareholding at the beginning/end of the year			Changes during the year			Cumulative Shareholding during the year	
		Date	No. of Shares	% of total Shares of the company	Date	(+)Increase/(-)Decrease	Reason	No. of Shares	% of total Shares of the company
1	VIJENDER DADHICH	01-Apr-2021	322310	84.55				322310	84.55
3	TARUNA DADHICH	01-Apr-2021	58900	15.45				58900	15.45

V. INDEBTEDNESS

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

Indebtedness at the beginning of the financial year	Unsecured Loans		Total Indebtedness
	Secured Loans excluding deposits	Deposits	
i) Principal Amount	35000000	14757559.95	49757559.95

[Signature]



[Signature]

ii) Interest due but not paid		15203447.99				15203447.99
iii) Interest accrued but not due						
Total (i+ii+iii)		50203447.99	14757559.95			64961007.94
Change in Indebtedness during the financial year						
• Addition						
• Reduction		1500000	12594547.95			6845074
Net Change			6845074			6845074
Indebtedness at the end of the financial year						
i) Principal Amount		33500000	2163012			35663012
ii) Interest due but not paid		15203447.99				15203447.99
iii) Interest accrued but not due						
Total (i+ii+iii)		48703447.99	2163012			5086645.99

VI REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

Name of MD/ WTD/ Manager	Gross salary					Sweat Equity	Commission		Total	Ceiling as per the Act
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	Stock Option	as % of profit		others, specify...	Others, please specify		
VIJENDER DADHICH	540000	-	-	-	-	-	-	-	-	540000
TARUNA DADHICH	-	-	-	-	-	-	-	-	-	-
Total	540000	-	-	-	-	-	-	-	-	540000



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B. Remuneration to other directors:

Name of Directors	Fee for attending board/ committee meetings	Commission	REMUNE	Total Amount
NIL	-	-	-	-

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

Key Managerial Personnel	Name	Gross salary			Stock Option	Sweat Equity	Commission		Total
		(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961			as % of profit	others, specify...	
CEO									
Company Secretary									
CFO									
Total									

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:

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



G. Radhich

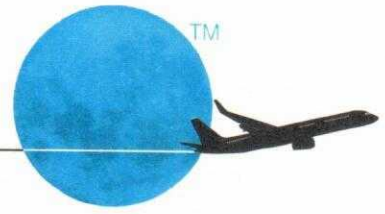
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Punishment						
Compounding						
C. OTHER OFFICERS IN DEFAULT						
Penalty						
Punishment						
Compounding						

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G. Radhich





ATTENDANCE RECORD OF MEMBERS ATTENDED AGM FOR THE YEAR 2022-23

AGM HELD ON 30.09.2022

Name of the Members	No of Shares Held	Yes/No
Vijender Dadhich	322310	Yes
Taruna Dadhich	58900	Yes
TOTAL	381210	

ATTENDANCE RECORD OF DIRECTORS ATTENDED AGM FOR THE YEAR 2022-23

AGM HELD ON 30.09.2022

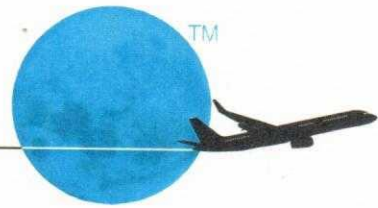
Name of the Members	No of Shares Held	Yes/No
Vijender Dadhich	322310	Yes
Taruna Dadhich	58900	Yes

FOR AND ON BEHALF OF THE BOARD
BLUE MOON TRAVELS PRIVATE LIMITED

Director
Vijender Dadhich
DIN: 00390671



Director
Taruna Dadhich
DIN: 00390689



Attendance Record of Directors for Board Meeting Held during FY 2022-23

Sl No	Date of Meeting	Vijender Dadhich	Taruna Dadhich
1	08-06-2022	YES	YES
2	24-06-2022	YES	YES
3	18-08-2022	YES	YES
4	29-10-2022	YES	YES
5	21-12-2022	YES	YES
6	22-02-2023	YES	YES
7	11-03-2023	YES	YES

TOTAL MEETINGS ATTENDED

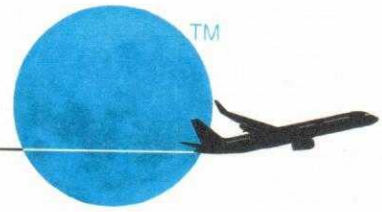
Vijender Dadhich	7
Taruna Dadhich	7

FOR AND ON BEHALF OF THE BOARD
BLUE MOON TRAVELS PRIVATE LIMITED

Director
Vijender Dadhich
DIN: 00390671



Director
Taruna Dadhich
DIN: 00390689



SHAREHOLDING PATTERN OF BLUE MOON TRAVELS PVT LTD

(As on 31-March- 2023)

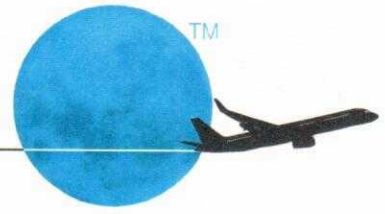
S. No.	Name of Shareholder	Address of Shareholder	Type of shares	Number of Shares	Paid-up value of share	%
1	VIJENDER DADHICH	6162, ATS ONE HAMLET, TOWER NO-6, SECTOR-104, NOIDA-201304	EQUITY	322310	3223100	84.55
2	TARUNA DADHICH	6162, ATS ONE HAMLET, TOWER NO-6, SECTOR-104, NOIDA-201304	EQUITY	58900	589000	15.45

For Blue Moon Travels Private Limited

VIJENDER DADHICH
Director
DIN-0390671



TARUNA DADHICH
Director
DIN-0390689



LIST OF THE DIRECTORS OF BLUE MOON TRAVELS PVT LTD
(As on 31-March-2023)

S. No.	Name of Director	DIN	Address	Contact number	Email-id
1	VIJENDER DADHICH	00390671	6162, ATS ONE HAMLET, TOWER NO-6, SECTOR-104, NOIDA-201304	9810184589	VIJAY@BLUEMOONTRAVELS.COM
2	TARUNA DADHICH	00390689	6162, ATS ONE HAMLET, TOWER NO-6, SECTOR-104, NOIDA-201304	9810184589	VIJAY@BLUEMOONTRAVELS.COM

For Blue Moon Travels Private Limited

VIJENDER DADHICH
Director
DIN-0390671

TARUNA DADHICH
Director
DIN-0390689

