



STRG & ASSOCIATES
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To,
The Members of Mauji Trip Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Mauji Trip Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss, the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the material accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("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 31st March, 2025, the statement of profit and loss, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safe guarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial 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.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic



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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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in:

- (i) planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore, the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.



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As required by Section 143(3) of the Act, based on our audit 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 including Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
- d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations, if any, on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or Indian Accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv. (a) the **management has represented** that other than those disclosed in the notes to accounts.
 - I. No funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - II. No funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



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- (b) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (I) and (II) above, contain any material misstatement.
- v. As per Management's representation received that to the best of its knowledge and belief, the company has not declared or paid dividend either final or interim in nature during the year.
- vi. Based on the MCA Notification dated 24.03.2021, read together with the MCA Notification dated 31.03.2022, it is mandatory to have an audit trail feature in accounting software effective from 01.04.2023 (beginning with FY 2023-24).

Upon examination, which included a test check, we found that the company has used accounting software with an audit trail (Edit Log) feature to maintain its books of accounts. This feature has been operational throughout the year for all relevant transactions recorded in the software. During our audit, we did not encounter any instances of tampering with the audit trail feature.

For STRG & Associates
Chartered Accountants
FRN: 014826N



CA Rakesh Gupta
(Partner)
M No. 094040

UDIN: 25094040BMHUF18588
Place: New Delhi
Date: 21/05/2025 21 MAY 2025

“ANNEXURE – A” - TO THE AUDITOR’S REPORT”
REPORTS UNDER THE COMPANIES (AUDITOR'S REPORT) ORDER, 2020 (CARO 2020) FOR THE
YEAR ENDED ON 31ST MARCH 2025

To,
The Members of Mauji Trip Limited

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31st March 2025.

On the basis of such checks as we considered appropriate and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

1. a) (A) As per information and Explanations given to us, the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) As per information and explanations given to us, the Company is maintaining proper records showing full particulars, including quantitative details and situation of intangible assets;
b) As explained to us, all the Property, Plant and Equipment have been physically verified by the management at reasonable intervals, which in our opinion is reasonable, having regard to the size of the Company and nature of its assets. No material discrepancies were noticed on such physical verification;
c) As per information and explanations given to us, the company does not have any immovable property. Accordingly, the provision of clause 3 (i)(c) of order is not applicable;
d) As per information and explanations given to us, the Company has not revalued its Property, Plant and Equipment or intangible assets or both during the year. Accordingly, the provision of clause 3(i)(d) of order is not applicable;
e) As per information and explanations given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the benami Transaction (prohibition Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, the provision of clause 3(i)(e) of the order is not applicable.
2. (a) As per information and explanations given to us, the company doesn't hold inventory during the year, Accordingly the provision of clause 3(ii)(a) is not applicable.
(b) As per information and explanations given to us the company has not been sanctioned working capital limit in excess of five crore rupee, in aggregate from banks or financial institution on the basis of security of current assets Accordingly, the provision of clause 3(ii)(b) of the order is not applicable.
3. As per information and explanations given to us, the Company has not granted any loan or advance in the nature of loans, secured or unsecured, provided any guarantee or given security and made investment to companies, firms, limited liability partnerships or other parties. Accordingly, the provision of clause 3(iii) of the order is not applicable.
4. As per information and explanations given to us, the company has complied with the provisions of Section 185 and 186 of the companies Act, wherever applicable, in respect of loans, investments, guarantees and security given by the company during the year.
5. According to the information and explanations given to us, the company has not accepted any deposits or amounts which are deemed to be deposits in terms of the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act 2013 and the rules framed there under. Accordingly, the provision of clause 3 (v) of the order is not applicable.
6. To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3 (vi) of the Order is not applicable.



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7. (a) As per information and explanations given to us, the company is generally regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees 'state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities. There are no outstanding statutory dues as at the last day of the financial year under audit for a period of more than six months from the date they became payable.
- (b) We According to information and explanations given to us, there are no statutory dues referred to in sub clause(a) which have not been deposited on account of any dispute.
8. As per information and explanations given to us, there are no transaction which are not recorded in the books of accounts and have been Surrendered or disclosed as income during the year in tax assessments under income tax Act 1961 (43 of 1961). Accordingly, the provisions of clause 3 (viii) of the Order is not applicable.
9. (a) In our opinion, and as per information and explanations given to us, the Company has not defaulted in repayment of Loans or other borrowings or interest thereon to any lender during the year. Accordingly, the provision of clause 3(ix)(a) of the order is not applicable.
- (b) As per information and explanations given to us the company is not a declared willful defaulter by any Bank or financial institution or other lender. Accordingly, the provision of clause 3(ix)(b) of the order is not applicable.
- (c) As per information and explanations given to us the company has not obtained term loans, Accordingly the provision of clause 3(ix)(c) of the order is not applicable.
- (d) As per information and explanations given to us the company has not utilized funds, raised on short term basis for long term purpose. Accordingly, the provision of clause 3(ix)(d) of order is not applicable.
- (e) As per information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet obligation of its subsidiaries, associate companies. Accordingly, the provision of clause 3(ix)(e) of the order is not applicable.
- (f) As per information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies Accordingly, the provision of clause 3(ix)(f) of the order is not applicable.
10. (a) As per information and explanations given to us, the company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provision of clause 3 (x)(a) of the Order is not applicable.
- (b) As per information and explanations given to us and based on our examination of the records, the Company has not made any preferential allotment or private placement of shares or fully or partially or optionally convertible debentures during the year under review. Accordingly, the provisions of clause 3(x)(b) of the Order is not applicable.
11. (a) Based upon the audit procedures performed and information and explanations given by the management, we report that, no fraud by the Company or on the company has been noticed or reported during the period covered by our audit. Accordingly, the provision of clause 3(xi)(a) of the order is not applicable.
- (b) Based upon the audit procedures performed, in the absence of any observation relating to suspected offence involving fraud, the provision of clause 3 (xi)(b) of the order is not applicable.
- (c) As per information and explanations given to us, the company has not received any whistle blower complaints during the year, Accordingly, the provisions of clause 3(xi)(c) of the Order is not applicable to the Company.
12. The company is not a Nidhi Company. Accordingly, the provisions of clause (xii) of the order is not applicable.
13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act wherever applicable and details of such transactions have been disclosed in the financial statements as required by the applicable Indian Accounting standards.



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14. According to the information and explanations given to us, the company do not have an internal audit system due to inapplicability of provisions of 138 of Companies Act 2013. Accordingly, the provision of Clause 3(xiv)(a)(b) of order is not applicable.
15. As per information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, the provisions of clause 3 (xv) of the Order is not applicable.
16. The company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. Accordingly, the provision of clause 3(xvi)(a), (b), (c) & (d) of order is not applicable.
17. As per information and explanations given to us the Company has not incurred any cash losses in the financial year and in the immediately preceding financial year. Accordingly, the provisions of clause 3(xvii) of the Order is not applicable to the Company.
18. As per information and explanations given to us, there has been no instance of resignation by the statutory auditors during the year. Accordingly, the provisions of clause 3(xviii) of the Order is not applicable to the Company.
19. As per information and explanations given to us, on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date.
20. As per information and explanations given to us, the provision of section 135 of companies' act 2013 are not applicable to the company during the financial year. Accordingly, the provision of clause 3(xx) of order is not applicable.
21. As per information and explanations given to us, the company is not required to prepare consolidated financial statement. Accordingly, the provision of clause 3(xxi) or order is not applicable.

For STRG & Associates
Chartered Accountants
FRN: 014826N



CA Rakesh Gupta
(Partner)
M No. 094040

21 MAY 2025

UDIN: 25094040BMHUF18588
Place: New Delhi
Date: 21.05.2025

“ANNEXURE B” TO THE AUDITORS’ REPORT”

The Annexure referred to in our Independent Auditors’ Report to the members of the Company on the Ind AS financial statements for the year ended 31st March 2025.

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

We have audited the internal financial controls over financial reporting of **Mauji Trip Limited** as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

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

Auditors’ Responsibility

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

Our audit involves performing procedures to obtain audit evidence amount the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls over Financial Reporting

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



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Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issues by the Institute of Chartered Accountants of India.

For STRG & Associates
Chartered Accountants
FRN: 014826X



CA Rakesh Gupta
(Partner)
M No. 094040

UDIN: 25094040BMHUF18588
Place: New Delhi
Date: 21/05/2025

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BALANCE SHEET AS AT 31ST MARCH, 2025

(All amounts are in rupees in thousand unless otherwise stated)
 Figures at the end of current reporting period 31st March, 2025
 Figures at the end of previous reporting period 31st March, 2024

Particulars	Note No.	Figures at the end of current reporting period 31st March, 2025	Figures at the end of previous reporting period 31st March, 2024
ASSETS			
Non-Current Assets			
a) Property Plant & Equipment	1	15,803.94	1,560.68
b) Other Intangible Assets	1	2,515.50	2,515.50
c) Financial Assets			
i) Investments			
d) Other Non-Current Assets	2	12.50	-
	3	560.00	20.00
Current Assets			
a) Inventories			
b) Financial Assets			
i) Trade Receivables	4	27,073.32	20,179.94
ii) Cash and Cash Equivalents	5	6,027.77	5,005.07
iii) Loans	6	2,28,434.31	84,183.75
c) Other Current Assets	7	837.41	191.50
Total Assets		2,81,264.75	1,13,656.25
EQUITY & LIABILITIES			
EQUITY			
Equity Share Capital	8	81,000.00	81,000.00
Other Equity	9	13,130.23	1,777.17
LIABILITIES			
Non-Current Liabilities -			
a) Financial Liabilities			
i) Borrowings	10	26,446.48	1,000.00
b) Deferred tax liabilities (Net)	11	236.19	83.95
Current Liabilities			
a) Financial Liabilities			
i) Borrowings	12	32,234.13	-
ii) Trade Payables	13		
A) Total outstanding dues of micro enterprises and small			
B) Total outstanding dues of creditors other than micro enterprises and small enterprises		67,123.96	27,771.89
b) Other Current Liabilities	14	57,058.12	1,205.37
c) Provisions	15	4,035.35	866.89
Total Equity & Liabilities		2,81,264.75	1,13,656.25

Material Accounting Policies A
 Accompanying notes form an integral part of the financial statements

For STRG & Associates
 Chartered Accountants
 FRN: 014826N

C A Rakesh Gupta
 (Partner)
 M.No.: 094040

UDIN: 25094040BM11UF18588
 Place: New Delhi
 Date: 21/05/2025



21 MAY 2025

For and on behalf of board of Directors of
 Mauji Trip Limited

Govind Ji Gupta
 (Director)
 DIN: 01632764



Deepika Gupta
 (Director)
 DIN: 03319765

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STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

(All amounts are in rupees in thousand unless otherwise stated)

Particulars	Note No.	Figures for the current reporting period From 1st April, 2024 to 31st March, 2025	Figures for the previous reporting period From 1st April, 2023 to 31st March, 2024
Revenue From Operations	16	7,04,568.81	1,97,301.96
Other Income	17	2,832.17	361.18
Total Income		7,07,400.98	1,97,663.14
<u>Expenses</u>			
Purchase	18	6,58,473.19	1,74,508.65
Employee Benefit Expense	19	14,101.94	8,855.44
Finance Costs	20	479.70	28.39
Depreciation and Amortization Expense	21	1,811.60	2,525.76
Other Expenses	22	17,206.65	10,752.64
Total Expenses		6,92,073.08	1,96,670.87
Profit/ (Loss) Before Exceptional Items or Tax		15,327.90	992.27
Exceptional Items		-	-
Profit/ (Loss) Before Tax		15,327.90	992.27
<u>Tax Expense</u>			
Current Tax	15	3,810.35	641.89
Tax for Earlier Years		(37.76)	-
Deferred Tax	11	152.24	(165.72)
Profit/ (Loss) for the period (A)		11,403.07	516.10
Other Comprehensive Income			
(a) (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income Tax relating to Items that will not be reclassified to profit or loss		-	-
(b) (i) Items that will be reclassified to Profit & loss		-	-
(ii) Income Tax relating to Items that will be reclassified to profit or loss		-	-
Other Comprehensive Income for the period (a+b) (B)		-	-
Total comprehensive income for the period (A+B)		11,403.07	516.10

Earning Per Share (for continuing operations) (Value in Rs.):

Basic Earning Per Share of Rs. 10/- each	1.41	0.89
Diluted Earning Per Share of Rs. 10/- each	1.41	0.89

Material Accounting Policies A
Accompanying notes form an integral part of the financial statements

For STRG & Associates
Chartered Accountants
FRN: 014826N



CA Rakesh Gupta
(Partner)
M.No.: 094040

21 MAY 2025

Place: New Delhi
Date: 21/05/2025

For and on behalf of board of Directors of
Mauji Trip Limited

Govind Ji Gupta

Govind Ji Gupta
(Director)
DIN: 01632764



Deepika Gupta

Deepika Gupta
(Director)
DIN: 03319765

C/O SBC EXPORTS LIMITED, GOSAIPUR, SAMRA KANTH VINDHYACHAL, MIRZAPUR, UTTAR PRADESH-231001
CIN: U63030UP2021PLC156386

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025

Particulars	(All amounts are in rupees in thousand unless otherwise stated)	
	Figures for the current reporting period From 1st April, 2024 to 31st March, 2025	Figures for the previous reporting period From 1st April, 2023 to 31st March, 2024
I. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Taxation As Per Profit And Loss Account	15,327.90	992.27
Adjustments to reconcile net profit to net cash provided by operating activities:		
Depreciation	1,811.60	2,525.76
Operating Profit before Working Capital Changes	17,139.50	3,518.04
Adjustments for Changes in assets and liabilities:		
Increase/(Decrease) in Other Current Liabilities	55,853.05	875.78
Increase/(Decrease) in Trade Payable	39,351.07	13,341.63
Increase/(Decrease) in Short Term Provisions	3,168.46	713.64
Increase/(Decrease) in Short Term Borrowings	32,234.13	-
(Increase)/Decrease in Other Current Assets	(646.11)	(62.31)
(Increase)/Decrease in Short Term Loans & Advances	(1,44,250.55)	(83,328.20)
(Increase)/Decrease in Receivables	(6,893.38)	(9,407.15)
Cash Generated from Operations	(4,043.82)	(74,348.59)
Income Tax	(3,772.59)	(641.89)
Net Cash flow Generated from Operating Activities (A)	(7,816.41)	(74,990.48)
II. CASH FLOW FROM INVESTING ACTIVITIES		
Sale (Purchase) of Investment	(12.50)	
(Increase)/ Decrease in Other Non-Current Assets	(540.00)	(10.00)
Purchase of Fixed Assets	(16,054.86)	(66.92)
Net Cash Flow Generated from Investing Activities (B)	(16,607.36)	(76.92)
III. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	-	76,000.00
Proceeds from Long Term Borrowings	25,446.48	
Net Cash Flow Generated from Financing Activities (C)	25,446.48	76,000.00
IV. Net increase in Cash & Cash Equivalents (A-B-C)	1,022.70	932.60
Cash and Cash equivalents beginning of the year	5,005.07	4,071.49
Cash and Cash equivalents as the end of the year	6,027.77	5,005.07
V. CASH & CASH EQUIVALENTS AS STATED IN BALANCE SHEET		
Cash in Hand	1,859.36	2,455.78
Cash at Bank, Fixed Deposit and Cheques In Hand	4,168.41	2,549.29
Cash & Cash equivalents as stated in Balance Sheet	6,027.77	5,005.07

1. The above cash flow statement has been prepared under the "Indirect Method" as set out in Ind AS-7 "Statement of Cash Flows"
2. Figures in the brackets denotes negative value.

For STRG & Associates
Chartered Accountants
FRN: 014826A



CA Rakesh Gupta
(Partner)
M.No.: 094040

21 MAY 2025

Place: New Delhi
Date: 21/05/2025

For and on behalf of board of Directors of
Mauji Trip Limited

Govind Ji Gupta
(Director)
DIN: 01632764

Deepika Gupta
(Director)
DIN: 03319765



MAUJI TRIP LIMITED

C/O SBC EXPORTS LIMITED, GOSAIPUR, SAMRA KANTIT VINDHYACHAL, MIRZAPUR, UTTAR PRADESH-231001

CIN: U63030UP2021PLC156386

STATEMENT OF CHANGES IN EQUITY

A. EQUITY SHARE CAPITAL

1. Current Reporting Period

(All amounts are in rupees in thousand unless otherwise stated)

Particulars	Balance at the beginning of the reporting period	Changes in Equity share capital due to prior period error	Restated Balance at the beginning of the current reporting period	Changes in the Equity Share Capital during the year	Balance at the end of the reporting period
Equity Share Capital	81,000.00	-	-	-	81,000.00

2. Previous Reporting Period

(All amounts are in rupees in thousand unless otherwise stated)

Particulars	Balance at the beginning of the reporting period	Changes in Equity share capital due to prior period error	Restated Balance at the beginning of the previous reporting period	Changes in the Equity Share Capital during the year	Balance at the end of the reporting period
Equity Share Capital	5,000.00	-	-	76,000.00	81,000.00

B. OTHER EQUITY

1. Current Reporting Period

(All amounts are in rupees in thousand unless otherwise stated)

Particulars	Share Application money pending allotment	Reserves and surplus			Total
		Security Premium	Retained Earnings	Other items of other comprehensive income	
Balance at the beginning of the reporting period - April 1, 2024	-	-	1,727.16	-	1,727.16
Changes in accounting or prior period errors	-	-	-	-	-
Restated balances at the beginning of the reporting period	-	-	-	-	-
Total Comprehensive income for the year	-	-	11,403.07	-	11,403.07
Dividends	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-
Any other change	-	-	-	-	-
Balance at the end of the reporting period - March 31, 2025	-	-	13,130.22	-	13,130.22

2. Previous Reporting Period

(All amounts are in rupees in thousand unless otherwise stated)

Particulars	Share Application money pending allotment	Reserves and surplus			Total
		Security Premium	Retained Earnings	Other items of other comprehensive income	
Balance at the beginning of the reporting period - April 1, 2023	-	-	1,211.07	-	1,211.07
Changes in accounting or prior period errors	-	-	-	-	-
Restated balances at the beginning of the reporting period	-	-	-	-	-
Total Comprehensive income for the year	-	-	-	-	-
Dividends	-	-	516.10	-	516.10
Transfer to retained earnings	-	-	-	-	-
Any other change	-	-	-	-	-
Balance at the end of the reporting period - March 31, 2024	-	-	1,727.17	-	1,727.17

Material Accounting Policies
Accompanying notes form an integral part of the financial statements

For STRG & Associates
Chartered Accountants
ERN: 01482



21 MAY 2025

CA Rakesh
(Partner)
M.No.: 094040

Place: New Delhi
Date: 21/05/2025

For and on behalf of board of Directors of
Mauiji Trip Limited

Govind Ji Gupta
Mauiji Trip Limited
Govind Ji Gupta
(Director)
DIN: 01632764



Deepika Gupta
(Director)
DIN: 03319765

MAUJI TRIP LIMITED
C/O SBC EXPORTS LIMITED, GOSAI PUR, SAMIRA KANTIT VINDHYACHAL, MIRZAPUR, UTTAR PRADESH-231001
CIN: U63030UP2021PLC156386

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

NOTE-1
PROPERTY, PLANT AND EQUIPMENTS SCHEDULE AS PER COMPANIES ACT, 2013 FOR PERIOD ENDED ON 31ST MARCH, 2025

(All amounts are in rupees in thousand unless otherwise stated)

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Opening as on 01.04.2024	Additions/ Adjustments during the year	Sale/ Adjustments during the year	Total	Opening as on 01.04.2024	Depreciation during the year	Sale/ Adjustments during the year	Total	Net Block as on 31.03.2025	Net Block as on 31.03.2024
Computer & Softwares	4,067.80	-	-	4,067.80	2,616.91	916.38	-	3,533.29	834.51	1,259.88
Furniture & Fittings	65.00	-	-	65.00	21.17	11.35	-	32.52	32.48	43.83
Motor Vehicles	-	16,036.13	-	16,036.13	-	853.10	-	853.10	15,183.03	6,896
Office Equipments	96.03	-	-	96.03	30.07	29.73	-	59.80	76.93	-
Plant & Machinery	-	18.73	-	18.73	-	1.05	-	1.05	17.69	-
TOTAL	4,228.83	16,054.86	-	20,283.69	2,668.15	1,811.60	-	4,479.75	15,803.94	12,801.83
PREVIOUS YEAR	4,161.90	66.92	-	4,228.83	142.38	2,525.76	-	2,668.15	1,560.68	1,019.52

(All amounts are in rupees in thousand unless otherwise stated)

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Opening as on 01.04.2024	Additions/ Adjustments during the year	Sale/ Adjustments during the year	Total	Opening as on 01.04.2024	Depreciation during the year	Sale/ Adjustments during the year	Total	Net Block as on 31.03.2025	Net Block as on 31.03.2024
Intangible Assets	2,515.50	-	-	2,515.50	-	-	-	-	2,515.50	2,515.50
TOTAL	2,515.50	-	-	2,515.50	-	-	-	-	2,515.50	2,515.50
PREVIOUS YEAR	2,515.50	-	-	2,515.50	-	-	-	-	2,515.50	2,515.50

NOTE-1.1
FIXED ASSETS SCHEDULE AS PER INCOME TAX ACT, 1961 FOR PERIOD ENDED ON 31ST MARCH, 2025

(All amounts are in rupees in thousand unless otherwise stated)

PARTICULARS	WDV AS ON 01/04/2024	ADDITION		DEDUCTION	TOTAL	RATE OF DEPRECIATION	DEPRECIATION DURING THE YEAR	WDV AS ON 31/03/2025
		MORE THAN 180 DAYS	LESS THAN 180 DAYS					
Intangible Assets	1,650.80	-	-	-	1,650.80	25%	413.00	1,237.80
Computer & Software	1,952.54	-	-	-	1,952.54	40%	781.00	1,171.54
Furniture & Fittings	55.28	-	-	-	55.28	10%	6.00	49.28
Plant & Machinery	82.69	-	16,054.86	-	16,138.55	15%	1,216.57	14,921.98
TOTAL	3,742.60	-	16,054.86	-	19,797.46	-	2,416.57	17,380.89
PREVIOUS YEAR	5,512.99	11.90	55.02	-	5,609.91	-	1,867.31	3,742.60



21 MAY 2025

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

(All amounts are in rupees in thousand unless otherwise stated)

Note No.	Particulars	Figures at the end of current reporting period 31st March, 2025	Figures at the end of previous reporting period 31st March, 2024
2	Other Non Current Assets		
	Capital Advances		
	Advances other than capital advances		
	-Security Deposit		
	Total	560.00	20.00
		560.00	20.00

3	Investments		
	Quoted Investments		
	-Investment in Equity Instruments		
	Unquoted Investments		
	-Investment in Equity Instruments	12.50	-
	Sub Total	12.50	-
	Less : Provision For diminution in the value of investments		
	Total	12.50	-
		12.50	-
	In India	12.50	-
	Outside India		
	Total	12.50	-
		12.50	-

4	Trade Receivables		
	Trade Receivables considered good – Secured		
	Trade Receivables considered good – Unsecured	27,073.32	20,179.94
	Trade Receivables which have significant increase in Credit Risk; and		
	Trade Receivables – credit impaired.		
	Total	27,073.32	20,179.94
		27,073.32	20,179.94

4.1 Trade Receivables ageing Schedule for the year ended 31st March, 2025

Particulars	Outstanding for following periods from due date of the payment					Total
	Less Than 6 Months	6 months - 1 years	1-2 years	2-3 years	more than 3 years	
(i) Undisputed Trade Receivables - considered good	27,073.32	-	-	-	-	27,073.32
(ii) Undisputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit risk	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit risk	-	-	-	-	-	-
Total	27,073.32	-	-	-	-	27,073.32



21 MAY 2025

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

(All amounts are in rupees in thousand unless otherwise stated)

Note No.	Particulars	Figures at the end of current reporting period 31st March, 2025	Figures at the end of previous reporting period 31st March, 2024
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4.2 Trade Receivables ageing Schedule for the year ended 31st March, 2024

Particulars	Outstanding for following periods from due date of the payment					Total
	Less Than 6 Months	6 months - 1 years	1-2 years	2-3 years	more than 3 years	
(i) Undisputed Trade Receivables - considered good	20,179.94	-	-	-	-	20,179.94
(ii) Undisputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit risk	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit risk	-	-	-	-	-	20,179.94
Total	20,179.94	-	-	-	-	20,179.94

5 Cash & Cash Equivalents

Balances with Banks	236.07	1,479.75
-In Current Accounts	3,739.56	1,013.21
-Fixed Deposits & Bank Gaurantee	1,859.36	2,455.78
Cash on hand		
Others	192.78	56.33
-Wallet Balances		
Total	6,027.77	5,005.07

6 Loans

(a) Security deposits	-	-
(b) Loans to related parties	-	-
(c) Others		
-Other Loans & Advances	1,38,652.00	83,556.43
-Advance against property	4,000.00	-
-Advances to supplier	85,782.31	627.33
Total	2,28,434.31	84,183.75

7 Other Current Assets

Receivable from Revenue Authorities	837.41	191.30
Total	837.41	191.30



21 MAY 2025

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

(All amounts are in rupees in thousand unless otherwise stated)

Note No.	Particulars	Figures at the end of current reporting period 31st March, 2025	Figures at the end of previous reporting period 31st March, 2024
8	<u>Equity Share Capital</u>		
	<u>Authorised Share Capital</u>		
	1,00,00,000 Equity Shares of Rs. 10/- each (Previous Year 1,00,00,000 Equity Shares of Rs. 10/- each)	1,00,000.00	1,00,000.00
		<u>1,00,000.00</u>	<u>1,00,000.00</u>
	<u>Issue, Subscribed and Paid Up Share Capital</u>		
	81,00,000 Equity Shares of Rs. 10/- each fully paid up (Previous Year 81,00,000 Equity Shares of Rs. 10/- each fully paid up)	81,000.00	81,000.00
		<u>81,000.00</u>	<u>81,000.00</u>

8.1 Details of Shareholders holding Shares more than 5% in a Company:

Name of Shareholder	Figures at the end of current reporting period 31st March, 2025		Figures at the end of previous reporting period 31st March, 2024		% Change during the year
	No. of Share held	% of Holding	No. of Share held	% of Holding	
SBC Exports Limited* and its nominees	81,00,000	100.00%	81,00,000	100.00%	0.00%

* Holding company

8.2 Details of Equity Shareholdings of Promoters and changes therein:

Name of Shareholder	Figures at the end of current reporting period 31st March, 2025		Figures at the end of previous reporting period 31st March, 2024		% Change during the year
	No. of Share held	% of Holding	No. of Share held	% of Holding	
SBC Exports Limited* and its nominees	81,00,000	100.00%	81,00,000	100.00%	0.00%

* The company is a wholly owned subsidiary of SBC Exports Limited and its 100% shareholding is with SBC Exports Limited and its nominees

8.3 Reconciliation of no. of shares outstanding at the beginning and at the end of the reporting period :

Particulars	Figures at the end of current reporting period 31st March, 2025		Figures at the end of previous reporting period 31st March, 2024	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	81,00,000	81,000.00	5,00,000	5,000.00
Shares issued during the year	-	-	76,00,000	76,000.00
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	<u>81,00,000</u>	<u>81,000.00</u>	<u>81,00,000</u>	<u>81,000.00</u>

* In the Previous Financial Year the Company had allotted 76,00,000 equity shares of Rs. 10 each to the existing shareholders on right basis in the ratio of their existing shareholding in the company.

8.4 Details of shares brought back during the period of five years immediately preceding the reporting date : NIL

8.5 Other Disclosures:

The company has only one class of share capital having per value of Rs. 10/- per share. Each shareholder is eligible for one vote per share held. In the event of Liquidation, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts, in proportion to their shareholding.



21 MAY 2025

MAUJI TRIP LIMITED
 CO SBC EXPORTS LIMITED, GOSAI PUR, SAMRA KANTT VINDHIYACHAL, MIRZAPUR, UTTAR PRADESH-231001
 CIN: U63030UP2021PLC156386

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

(All amounts are in rupees in thousand unless otherwise stated)

Note No.	Particulars	Figures at the end of current reporting period 31st March, 2025	Figures at the end of previous reporting period 31st March, 2024
9	<u>Other Equity</u>		
	Profit & Loss Account Balance		
	Opening Balance	1,727.17	1,211.07
	Add: Profit for the year	11,403.07	516.10
	At the end of Accounting Period	13,130.23	1,727.17

10 Borrowings (Long Term)

<u>Secured Loans</u>			
a)	Term Loans		
	- From Banks	10,996.48	-
	-From Other Parties	-	-
b)	Loans from related Parties	-	-
<u>Unsecured Loans</u>			
a)	Term Loans		
	- From Banks	-	-
	-From Other Parties	-	-
b)	Loans from related Parties	15,450.00	1,000.00
	Total	26,446.48	1,000.00

* Secured Term Loans from Bank is secured by way of hypothecation of Motor Vehicle owned by the company.

11 Deferred Tax Assets / (Liabilities)

Temporary Difference	938.45	333.57
Deferred Tax Assets / Deferred Tax (Liabilities) @ 25.168%	(236.19)	(83.95)
Opening Balance Of Deferred Tax Assets/ Deferred Tax (Liabilities) as on 31st March, 2024	(83.95)	249.67
Deferred Tax Assets Created During The Quarter	(152.24)	165.72
Closing Balance Of Deferred Tax Assets As On 31st March, 2025	(236.19)	83.95

12 Borrowings (Short Term)

<u>Secured Loans</u>			
a)	Loans repayable on demand		
	- From Banks*	-	-
	-From Other Parties	-	-
b)	Current Maturities of Long Term Borrowings	2,117.54	-
<u>Unsecured Loan</u>			
a)	Loans repayable on demand		
	- From Banks*	30,116.60	-
	-From Other Parties	-	-
b)	Current Maturities of Long Term Borrowings	-	-
	Total	32,234.13	-



21 MAY 2025

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

(All amounts are in rupees in thousand unless otherwise stated)

Note No.	Particulars	Figures at the end of current reporting period 31st March, 2025	Figures at the end of previous reporting period 31st March, 2024			
13	Trade Payables					
	Trade Payables	67,123.96	27,772.89			
	Total	67,123.96	27,772.89			
13.1	Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED Act)					
	I. Principal amount due to suppliers under MSMED Act	-	-			
	II. Interest accrued and due to suppliers under MSMED Act on the above amount.	-	-			
	III. Payment made to suppliers (other than interest) beyond appointed day during the year.	-	-			
	IV. Interest paid to suppliers under MSMED Act.	-	-			
	V. The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23.	-	-			
	VI. Interest due and payable to suppliers under MSMED Act towards payments already made	-	-			
	VII. Interest accrued and remaining unpaid at the end of the accounting year	-	-			
	VIII. The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act.	-	-			
	TOTAL	-	-			
13.2	Trade Payables Ageing schedule for the year ended 31st March, 2025					
		Outstanding for following periods from due date of the payment				
	Particulars	Less than 1 year	1-2 years	2-3 years	more than 3 years	Total
	(i) MSME	67,123.96	-	-	-	67,123.96
	(ii) Others	-	-	-	-	-
	(iii) Disputed dues - MSME	-	-	-	-	-
	(iv) Disputed dues - Others	67,123.96	-	-	-	67,123.96
	Total	67,123.96	-	-	-	67,123.96
13.3	Trade Payables Ageing schedule for the year ended 31st March, 2024					
		Outstanding for following periods from due date of the payment				
	Particulars	Less than 1 year	1-2 years	2-3 years	more than 3 years	Total
	(i) MSME	27,772.89	-	-	-	27,772.89
	(ii) Others	-	-	-	-	-
	(iii) Disputed dues - MSME	-	-	-	-	-
	(iv) Disputed dues - Others	27,772.89	-	-	-	27,772.89
	Total	27,772.89	-	-	-	27,772.89
14	Other Current Liabilities					
	Expenses Payable				1,111.80	538.07
	Duties & Taxes				1,101.06	336.55
	Advance Received from Customer				54,171.96	330.75
	Advance Package Sale				673.60	-
	Total				57,058.42	1,205.37
15	Provision					
	Provision for Income tax				3,810.35	641.89
	Provision for Audit Fees				225.00	225.00
	Total				4,035.35	866.89



21 MAY 2025

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

(All amounts are in rupees in thousand unless otherwise stated)

Note No.	Particulars	Figures for the current reporting period From 1st April, 2024 to 31st March, 2025	Figures for the previous reporting period From 1st April, 2023 to 31st March, 2024
16	<u>Revenue From Operations</u>		
	Sale of Services	7,04,568.81	1,97,301.96
	Total	7,04,568.81	1,97,301.96
17	<u>Other Income</u>		
	Incentive Received	308.51	331.55
	Interest Received	2,444.79	26.55
	Liability no longer required	43.03	-
	Misc Income	35.83	3.08
	Total	2,832.17	361.18
18	<u>Purchase</u>		
	Purchase of Services	6,58,473.19	1,74,508.65
	Total	6,58,473.19	1,74,508.65
19	<u>Employee Benefits Expenses</u>		
	Salaries to Staff	14,101.94	8,855.44
	Total	14,101.94	8,855.44
20	<u>Finance Costs</u>		
	Bank Charges & Other Financial Charges	206.49	28.39
	Loan Processing Fees	57.10	-
	Interest On Car Loan	216.11	-
	Total	479.70	28.39
21	<u>Depreciation and Amortization Expense</u>		
	Depreciation on Tangibles Assets	1,811.60	2,525.76
	Total	1,811.60	2,525.76



21 MAY 2025

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

(All amounts are in rupees in thousand unless otherwise stated)

Note No.	Particulars	Figures for the current reporting period From 1st April, 2024 to 31st March, 2025	Figures for the previous reporting period From 1st April, 2023 to 31st March, 2024
<u>22</u>	<u>Other Expenses</u>		
	<u>Auditors Remuneration</u>		
	- Statutory Audit Fees	150.00	150.00
	- Tax Audit Fees	100.00	100.00
	Advertisement Expenses	7.74	120.00
	Air Ticketing and Other Charges	1,514.60	152.05
	Bad Debts	49.81	-
	Business Promotion	3,464.30	1,090.70
	Commission Expenses	59.85	18.73
	Conveyance Expenses	140.31	80.20
	Discount Given	17.43	15.49
	Donation Expenses	300.00	-
	Electricity Expenses	645.07	231.77
	Interest & Late Fees on GST&TDS	6.21	0.63
	Interest on Income Tax	59.96	-
	IT Expenses	133.62	33.27
	Legal and Professional Expenses	27.25	779.45
	Membership Renewal Fee	111.04	41.86
	Misc Expenses	4.27	19.44
	Office Expenses	412.50	313.48
	Office Repair & Maintenance	14.34	72.60
	Printing & Stationery	6.56	26.56
	Rebate And Discount	6,674.87	6,716.49
	Recruitment Service Charges	10.19	82.67
	Rent Expenses	2,240.00	420.00
	Repair and Maintenance	80.52	54.68
	ROC Charges	1.80	1.00
	Rounded Off	0.01	-
	Telephone Expenses	167.33	16.42
	Tour and Travels Expenses	2.50	80.88
	Traveling Expenses	25.80	39.44
	Water Expenses	79.31	19.13
	Website Maintenance Expenses	699.45	75.70
	Total	17,206.65	10,752.64



21 MAY 2025

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Note 23: Disclosure of Accounting Ratios

(All amounts are in rupees in thousand unless otherwise stated)

S. No.	Particulars	Formulas	Figures for the current reporting period From 1st April, 2024 to 31st March, 2025		Figures for the previous reporting period From 1st April, 2023 to 31st March, 2024		Changes %	Reason If Changes are more than 25 %
			Amounts	Ratio	Amounts	Ratio		
			1	Current Ratio :-	Current Assets	2,62,372.81		
	Current Liabilities	1,60,451.85	29,845.14					
2	Debt- Equity Ratio:-	Debt	58,916.79	0.63	30,929.09	0.37	67.41%	Due to significant increase in Debt in Comparison to Increase in Equity
	Equity	94,130.23	82,727.17					
3	Debt Service Coverage Ratio:-	EBITDA	17,412.71	63.73	3,518.03	NA	NA	NA
	Interest	273.21	-					
4	Return on Equity Ratio:-	Net Earning	11,403.07	0.12	516.10	0.01	1841.79%	Due to significant increase in Net Earnings in Comparison to Increase in Shareholder's Equity
	Shareholders Equity	94,130.23	82,727.17					
5	Inventory Turnover Ratio:-	COGS	-	NA	-	NA	NA	NA
	Avg Inventory	-	-					
6	Trade Receivables Turnover Ratio:-	Net Credit Sales	7,04,568.81	29.82	1,97,301.96	12.75	133.92%	Due to significant increase in Net Credit Sales in Comparison to Increase in Average Trade Receivables
	Avg Trade Receivables	23,626.63	15,476.37					
7	Trade Payables Turnover Ratio	Net Credit Purchases	6,58,473.19	13.88	1,74,508.65	8.31	67.08%	Due to significant increase in Net Credit Purchases in Comparison to Increase in Average Trade Payables
	Avg Trade Payables	47,448.42	21,010.57					
8	Net Capital Turnover Ratio	Net Sales	7,04,568.81	6.91	1,97,301.96	2.48	179.30%	Due to significant increase in Net Sales in Comparison to increase in Working Capital
	Working Capital	1,01,920.96	79,714.93					
9	Net Profit Ratio	Net Profit	11,403.07	0.02	992.27	0.01	221.81%	Due to significant increase in Net Profit in Comparison to Increase in Net Sales
	Net Sales	7,04,568.81	1,97,301.96					
10	Return on Capital Employed	EBIT	15,601.11	16.57	992.27	1.20	1281.80%	Due to significant increase in EBIT in Comparison to Increase in Capital Employed
	Capital Employed	94,130.23	82,727.16					
11	Return on Investment	Net Return on Investment	-	0.00	-	0.00	NA	NA
	Capital Employed	94,130.23	82,727.16					

Here,
 Current Assets : Trade Receivables, Cash and Cash Equivalents and Other Current Assets
 Current Liabilities : Sum of Short Term Provisions and Other Current Liabilities
 Equity : Shareholders fund i.e sum of share capital and reserve and surplus
 Debt : Non-term Borrowing + Short Term Borrowing
 EBITA : Earning Before Interest , Tax & Depreciation
 Working Capital : Current Assets - Current Liabilities
 EBIT : Earning Before Interest and Tax
 Capital employed : Total Assets - Current Liabilities



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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Note 24: Fair Value Measurements

Financial Assets and Liabilities

The carrying amounts and fair values of financial instruments by class are as follows:

1. Current Reporting Period

(All amounts are in rupees in thousand unless otherwise stated)

Particulars	Fair value through profit & loss	Fair value through other comprehensive income	Amortised cost
<u>Financial Assets</u>			12.50
i) Investment	-	-	27,073.32
ii) Trade Receivables	-	-	6,027.77
iii) Cash and Cash Equivalents	-	-	2,28,434.31
iv) Loans	-	-	2,61,547.90
Total	-	-	2,61,547.90
<u>Financial Liabilities</u>			58,680.61
(i) Borrowings	-	-	67,123.96
(ii) Trade payables	-	-	1,25,804.56
Total	-	-	1,25,804.56

2. Previous Reporting Period

(All amounts are in rupees in thousand unless otherwise stated)

Particulars	Fair value through profit & loss	Fair value through other comprehensive income	Amortised cost
<u>Financial Assets</u>			20,179.94
i) Trade Receivables	-	-	5,005.07
ii) Cash and Cash Equivalents	-	-	84,183.75
iii) Loans	-	-	1,09,368.76
Total	-	-	1,09,368.76
<u>Financial Liabilities</u>			1,000.00
(i) Borrowings	-	-	27,772.89
(ii) Trade payables	-	-	28,772.89
Total	-	-	28,772.89



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A. MATERIAL ACCOUNTING POLICIES

1. Background

M/s Mauji Trip Limited ("The Company") is a Wholly Owned Subsidiary of M/s SBC Exports Limited and was incorporated in India on 3rd day of December 2021 under the Company's Act 2013. The Company is engaged in the business of travel agents, tour operators, clearing and forwarding agents and the business of booking and reserving accommodations and rooms in hotels, motels, boarding and lodging houses.

2. Basis of Accounting

The Financial statements of the Company have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by the Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 (the Act) read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).

The accounting policies are applied consistently to all the periods presented in the financial statement except where a newly issued Indian Accounting Standard is initially adopted or a revision to an existing Indian Accounting Standard requires a change in the accounting policy hitherto in use.

The financial statements provide comparative information in respect of the previous period.

All figures are reported in Rs. In Thousands ('000) unless otherwise specifically indicated.

3. Use of Estimates

The preparation of the financial statements, requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the year. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the year in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

4. Revenue Recognition

Revenue is recognized on accrual basis to the extent it is probable that economic benefits shall flow to the organization.

5. Expenses Recognition

An expense is recognized when:

- a. It is probable that an outflow of economic benefits has occurred or will occur as a result of a past event, and



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- b. The amount of the expense can be measured reliably.

Expenses are recorded in the accounting period in which they are incurred, regardless of the timing of the related cash payments. This ensures that expenses are matched with the revenues they help to generate, in line with the matching principle

6. Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity:

- Financial assets include cash and cash equivalents, trade receivables, employee advances, investments in equity and debt securities etc.
- Financial liabilities include long-term and short-term loans and borrowings, derivative financial liabilities, bank overdrafts and trade payables

Financial Assets:

Initial measurement

Initially, a financial instrument is recognized at its fair value. Transaction costs directly attributable to the acquisition or issue of financial instruments are recognized in determining the carrying amount, if it is not classified as at fair value through profit or loss. Transactions costs of financial assets carried at fair value through profit or loss are expensed in profit or loss. Subsequently, financial instruments are measured according to the category in which they are classified.

Subsequent measurement

The subsequent measurement of financial assets depends on their classification as follows:

i) Financial assets at amortized cost:

A financial asset is classified as "financial asset at amortized cost" (amortized cost) under Ind AS 109 Financial Instruments if it meets both the following criteria:

- (1) The asset is held within a business model whose objective is to hold the financial asset in order to collect contractual cash flows, and
- (2) The contractual terms of the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified date (the 'SPPI' contractual cash flow characteristics test).

This category is the most relevant to the Company. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in interest income in the profit or loss. The losses arising from



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impairment are recognized in the profit or loss. This category generally applies to trade and other receivables.

ii) Financial assets at fair value through other comprehensive income (FVTOCI):

All equity investment in scope of Ind AS 109 Financial Instruments are measured at fair value. Equity instruments which are held for trading and contingent consideration recognized by an acquirer in a business combination to which Ind AS 103 Business Combinations applies are classified as fair value through profit or loss. For all other equity instruments, the Company may make irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument-to-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument through fair value through other comprehensive income (FVTOCI), then all fair value changes in the instruments excluding dividends, are recognized in OCI and is never recycled to statement of profit and loss, even on sale of the instrument. The Company measures financial instruments, such as, derivatives at fair value at each balance sheet date.

iii) Financial assets at fair value through profit or loss

A financial asset which is not classified in any of the above categories is subsequently fair valued through profit or loss

De-recognition of financial assets

The Company derecognizes a financial asset only when the contractual rights to the cash flows from the asset expires or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognize the financial asset and also recognizes a collateralized borrowing for the proceeds received.

Financial Liabilities and Equity Instruments:

a) Classification as debt or equity

Debt and equity instruments issued by a company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

b) Equity Instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognized at the proceeds received, net of direct issue costs.



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c) **Financial Liabilities**

Financial liabilities are classified as either financial liabilities 'at FVTPL' or 'other financial liabilities'.

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings or payables, as appropriate. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Subsequent measurement

The subsequent measurement of financial liabilities depends on their classification as follows:

Impairment of financial assets

The Company recognizes an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Company expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

For trade receivables and contract assets, the Company applies a simplified approach in calculating ECLs. Therefore, the Company does not track changes in credit risk, but instead recognizes a loss allowance based on lifetime ECLs at each reporting date. The Company has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

i) **Financial liabilities measured at amortized cost**

After initial recognition, financial liabilities are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

ii) **Financial liabilities at fair value through profit or loss**

Financial liabilities at fair value through profit or loss include financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ losses are not subsequently transferred to P&L. However, the Company may transfer the cumulative



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gain or loss within equity. All other changes in fair value of such liability are recognized in the statement of profit and loss.

De-recognition of financial liabilities

Financial liabilities are derecognized when these are extinguished, that is when the obligation is discharged, cancelled or has expired.

Offsetting of financial instruments

Financial assets and financial liabilities are offset with the net amount reported in the balance sheet only if there is a current enforceable legal right to offset the recognized amounts and intent to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

7. Property Plant & Equipment

Property, Plant & Equipment

All items of property, plant and equipment are initially measured at cost and subsequently it is measured at cost less accumulated depreciation and impairment losses, if any. Cost comprises of purchase price and all costs incurred to bring the assets to their current location and condition for its intended use. When significant parts of property, plant and equipment are required to be replaced at intervals, the Company recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Any subsequent cost incurred is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in statement of profit and loss as incurred.

Intangible Assets

Internally generated intangible asset arising from development activity are recognized only on demonstration of its feasibility, the intention and ability of the company to complete, use or sell it. The intangible assets are created at cost and are carried at cost less accumulated amortization.

8. Depreciation on Property Plant & Equipment

Depreciation is calculated using the written down method to allocate their cost, net of their residual values, over their useful lives.

The company depreciates property, plant and equipment over their estimated useful lives on written down value method. The estimated useful lives of assets are as follows:

Office building	-	60 years
Computer Equipment	-	3-6 years
Office Equipment	-	5 years
Furniture and fixtures	-	10 years
Vehicles	-	8-10 years



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The useful lives for these assets is in compliance with the useful lives as indicated under Part C of Schedule II of the Companies Act, 2013.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting year

The company has not amortized its intangible assets during the year in the absence of reliable estimate of the useful life of such assets, which is a pre-requisite as per IND AS 38 for amortization. The useful life shall be reviewed at each reporting period to determine whether events and circumstances continue to support an indefinite useful life assessment for the assets for making impairment, if required, in accordance with IND AS 36.

9. Investments

Non-Current Investments held by the company are stated at cost & any decline other than temporary, in the value of such investments is charged to the statements of Profit & Loss. No current investment is held by the Company.

10. Inventories

The Company does not have any kind of inventory during the year.

11. Income Tax Expense

Provision for Income tax expense is determined as the amount of tax payable in respect of taxable income for the year and in accordance with the Income-tax Act, 1961.

12. Deferred Tax

Deferred Tax is recognized on timing difference between taxable and accounting income that originates in one period and is capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantively enacted by the Balance Sheet date.

A deferred tax asset/(liability) on other comprehensive income has been recognized in current year with corresponding recognition in previous year.

13. Employee Benefits:

Company has not made any Provision for liability of future payment of gratuity in the current year as the company does not fulfill the criteria.

No provision has been made for leave encashment benefits, as the company does not have a policy of encashing leaves of employees.



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ESIC & EPF:

Company has complied with the requirement of ESIC and EPF with respect to employees employed by company for working with other bodies externally under agreement with the company.

14. Earnings per share

The earnings considered in ascertaining the Company's earnings per equity share comprises the net profit after tax. The number of shares used in computing basic & diluted EPS is the weighted average number of equity shares outstanding during the year.

15. Provisions & Contingencies

A provision is recognized when the company has a present obligation as a result of a past event, when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and reliable estimate can be made of the amount of the obligation.

16. Foreign Exchange Transactions

There are no foreign exchange transactions during the year.

17. Auditors' remuneration

Auditors' remuneration is as follows: (Excluding Taxes)

(All amounts are in rupees in thousand unless otherwise stated)

Particulars	Figures at the end of current reporting period 31st March, 2025	Figures at the end of previous reporting period 31st March, 2024
Statutory Audit Fees	150.00/-	150.00/-
Tax Audit Fee	100.00/-	100.00/-

18. Related Party Disclosure

(a) Key Management Personnel (KMP):

Mr. Govind Ji Gupta Director
Mrs. Deepika Gupta Director
Mr. Avesh Tyagi Director

(b) Entities over which the Certain Key Management Personnel have significant influence

SBC Finmart Limited



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SBC Micro finance
Garvit International (Sole Proprietorship)
Ritu Garments Limited

(c) Relatives of Key Management Personnel: Nil

(d) Parent company:

SBC Exports Limited

19. Transaction with Related parties:

(All amounts are in rupees in thousand unless otherwise stated)

Particulars	Figures at the end of current reporting period 31 st March, 2025	Figures at the end of previous reporting period 31 st March, 2024
I. Entities in which key Management Personnel or relatives of Key Management Personnel holds substantial Interest/ Common Control		
a. <u>SBC Finmart Limited</u> - Advance received	9,850.00	NIL
b. <u>Ritu Garments Limited</u> - Office Rent Paid	420.00	378.00
II. Transaction with Key Management Personnel & Director		
a. <u>Mrs. Deepika Gupta</u> - Loan Taken	14,450.00	NIL
III. Transaction with Relatives Key Management Personnel	NIL	NIL
IV. Transaction with Parent company		
<u>SBC Exports Limited</u> - Sale	5,575.84	29,524.98
- Purchase	18,523.77	45,311.70



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20. Balances outstanding with the Related parties

(All amounts are in rupees in thousand unless otherwise stated)

Particulars	Figures at the end of current reporting period 31 st March, 2025	Figures at the end of previous reporting period 31 st March, 2024
I. Key Management Personnel & Director		
b. Mrs. Deepika Gupta - Loan Taken	15,450.00(Cr.)	1,000.00(Cr.)
II. Entities in which key Management Personnel or relatives of Key Management Personnel holds substantial Interest/ Common Control		
a. <u>SBC Finmart Limited</u> - Advance recived	9,850.00 (Cr.)	NIL
b. <u>Ritu Garments Limited</u> - Rent Payable	854.00 (Cr.)	NIL
III. Relatives of Key Management Personnel	NIL	NIL
IV. Parent company		
a. SBC Exports limited - Expense Payable	50,595.54(Cr.)	25,358.17(Cr.)

21. Earnings per share (EPS)

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

(All amounts are in rupees in thousand unless otherwise stated)

Particulars	Figures at the end of current reporting period 31 st March, 2025	Figures at the end of previous reporting period 31 st March, 2024
Profit attributable to the Equity Shareholders – (A) (Rs)	11,403.08	516.10
Basic/ Weighted average number of Equity Shares outstanding during the year (B)	81,00,000	583,060
Nominal value of Equity Shares (Rs)	10	10



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MAUJI TRIP LIMITED
CO SBC EXPORTS LIMITED, GOSAIPUR, SAMRA KANTIT VINDHYACHAL,
MIRZAPUR, UTTAR PRADESH-231001
CIN: U63030UP2021PLC156386

Basic Earnings per share (Rs) – (A)/(B)	1.41	0.89
Diluted Earnings per share (Rs) – (A)/(B)	1.41	0.89

22. The Ministry of Micro, Small and Medium Enterprises has issued an Office Memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum. However, as the suppliers did not quote their respective Entrepreneurs Memorandum Number, if any, allotted to them. The Company has sought information from its vendor's/ service providers/ Other suppliers regarding their status under the Micro Small & Medium Enterprises Act., 2006. In the absence of any such confirmation from those parties no amount is classified as payable to MSME Registered entities.

Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED Act):

(All amounts are in rupees in thousand unless otherwise stated)

	Current Financial Year	Previous Financial Year
i) Principal amount due to suppliers under MSMED Act,	-	-
ii) Interest accrued and due to suppliers under MSMED Act on the above amount,	-	-
iii) Payment made to suppliers (other than interest) beyond appointed day during the year,	-	-
iv) Interest paid to suppliers under MSMED Act,	-	-
v) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23,	-	-
vi) Interest due and payable to suppliers under MSMED Act towards payments already made,	-	-
vii) Interest accrued and remaining unpaid at the end of the accounting year,	-	-
viii) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act.	-	-
Total	Nil	Nil

23. No provision has been made on account of interest on overdue amount payable to MSME's.

24. Figures for the previous year have been regrouped or rearranged wherever necessary to the extent possible to confirm with current year's classification.



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25. Additional Disclosure Requirements

- i. Registration of Charges or Satisfaction with Registrar of Companies (ROC)**
There are no charges or satisfaction yet to be registered with ROC beyond the statutory period.
- ii. Compliance with Number of Layers of Companies:**
The company does not have layers under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.
- iii. Utilization of Borrowed Funds and Share Premium**
 - i.** The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:
 1. 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
 2. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
 - ii.** The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 1. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 2. Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- iv. Undisclosed Income**
There are no transactions which have not been recorded in the books of accounts and which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- v. Details of Crypto Currency or Virtual Currency**
The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- vi. Disclosure of Benami Property**
The Company does not possess any benami property under the Benami Transactions (Prohibition) Act, 1985 and rules made there under.
- vii. Disclosure of Borrowings**
The Company has not borrowed money from banks or financial institutions on the basis of security of current assets.
- viii. Willful Defaulter**
The Company has not been declared as Willful Defaulter by any Bank or Financial Institution or other Lender.



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MAUJI TRIP LIMITED
C/O SBC EXPORTS LIMITED, GOSAI PUR, SAMRA KANTIT VINDHYACHAL,
MIRZAPUR, UTTAR PRADESH-231001
CIN: U63030UP2021PLC156386

- ix. **Title Deeds of Immovable Properties Not Held in Name of the Company**
The Company doesn't have any immovable properties.
- x. **Disclosure on Loans and Advances**
The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, to promoters, directors, KMPs and the related parties (as defined under the Companies Act, 2013), either severally or jointly with any other person.

For STRG & Associates
Chartered Accountants
FRN: 014826N



CA Rakesh Gupta 21 MAY 2025
(Partner)
M.No.: 094040

UDIN: 25094040BMHUF18588
Place: New Delhi
Date: 21/05/2025

For and on behalf of board of Directors of
Mauji Trip Limited

Govind Ji Gupta
(Managing Director)
DIN: 01632764

Deepika Gupta
(Director)
DIN: 03319765