



Independent Auditor's Report

To the Members of **M/S CHERRY VOYAGING PRIVATE LIMITED.**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of M/S CHERRY VOYAGING PRIVATE LIMITED . ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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, 2024 and its profit/loss for the year ended on that date.

Basis for Opinion

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

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, make it probable that the economic decisions of reasonably knowledgeable user of the standalone 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 standalone 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 standalone 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. We have nothing to report in this regard.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.



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- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the note to the account, 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;
(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been 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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- (c) 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 (a) and (b) above, contain any material misstatement.
- v. The company has neither declared nor paid any dividend during the year.
- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2024.
- vii. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.

For M/S SHAH & RAUT
Chartered Accountants
FRN: 121020W



PRAVIN RAUT
Membership No.102855
UDINNo:24102855BKCYES3368

Place:-NAGPUR
Date: 26/08/2024

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NOTE- 17

1. SIGNIFICANT ACCOUNTING POLICIES:

AMOUNT IN HUNDRED

a) Basis of Accounting:

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. Pursuant to section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 till the standards of accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 shall continue to apply.

Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 211(3C) [Companies (Accounting Standards) Rules, 2006 as amended] and other relevant provisions of Companies Act, 2013.

All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current - non current classification of assets and liabilities.

b) USE OF ESTIMATES:

The preparation of financial statements in conformity with the Generally Accepted Accounting Principles (GAAP) requires management to make estimates and assumption that affects the reported amounts of assets and liabilities and disclosure of contingent liability on the date of financial statements and reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

c) Tangible Assets:

Tangible assets are stated at acquisition cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost includes related duties, freight etc., and interest on borrowed funds, if any, attributable to acquisition/ construction of qualifying fixed assets and is net of GST.

Subsequent expenditures related to an item of fixed asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Items of fixed assets that have been retired from active use and are held for disposal are stated at the lower of their net book value and net realizable value and are shown separately in the financial statements. Any expected loss is recognized immediately in the statement of Profit and Loss.

Losses arising from the retirement of, and gains or losses arising from disposal of fixed assets which are carried at cost are recognized in the statement of Profit and Loss.

Depreciation on tangible assets (other than revalued assets which have been fully depreciated) is provided on a pro-rata basis on the written down value method over estimated useful lives of the assets which are in accordance with those specified in Schedule II of the Companies Act, 2013.

c) Revenue Recognition:

Revenue is recognized on the transfer of significant risks and rewards of ownership of the goods or services to the buyers, for a consideration.

e) Investments:

Long term investments are stated at cost. Provision is made for diminution in value other than temporarily fluctuation.

d) Taxes on Income:

Income Tax expense comprises of current tax charge or credit. Provision for Income tax is made on the basis of estimated taxable income for the current accounting period and in accordance with the provisions of the Income Tax Act 1961 at rates and values applicable to the relevant assessment year.

The Accounting Standard 22, Viz., "Accounting for taxes on Income" issued by the Institute of Chartered Accountants of India is applicable to the Company".

e) Deferred Tax Provision

Deferred tax is recognized, on timing differences, being the difference between the taxable Income and the accounting Income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, subject to the consideration of prudence, are recognized and carried forward only to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.



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h) **Provisions and Contingent Liabilities**

Provision are recognized when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the balance sheet date and are not discounted to its present value.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is termed as a contingent liability.

i) **Related Parties Transaction :**

There are significant related parties transactions during the year of material nature with the promoters, directors or the management or their subsidiaries or relatives, etc.

Name of the Party	Description of relationship
Amol Muzumdar	Director
Swapan Khandelwar	Driector

Key Management personnel and their relatives:

- a) Amol Muzumdar
b) Swapan Khandelwar

(a) **Particulars of transactions with related parties during the year**
Transactions during the year

Sr. No	Name	Relationship	Nature of Transaction	For the period 01/04/2023 to 31/03/2024 (in Rs.)	For the period 01/04/2022 to 31/03/2023 (in Rs.)
1	Goldline Pharmaceuticals Ltd	Sister Concern	Services	42,869	-

Balance at the year end

Sr. No.	Name	Relationship	Nature of Transaction	For the period 01/04/2023 to 31/03/2024 (in Rs.)	For the period 01/04/2022 to 31/03/2023 (in Rs.)
1	Goldline Pharmaceuticals Ltd	Sister Concern	Advance	25,000	-

2. **INCOME & EXPENSES :**

The Company follows the mercantile system of accounting and recognized the Income and Expenditure on an accrual basis except those with significant uncertainties.

3. **EARNING PER SHARE :**

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period attributable to equity shareholders.

The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources.

	<u>AS AT 31.3.2024</u>	<u>AS AT 31.3.2023</u>
(Loss) / Profit after taxation	3,802.87	334.54
Weighted average number of shares outstanding during the year	1,100.00	10,000.00
Basic earning per share	3.46	0.03
Diluted earning per share	3.46	0.03

AUDITOR'S REMUNERATION :

	<u>AS AT 31.3.2024</u>	<u>AS AT 31.3.2023</u>
As Audit Fees	70.00	25.00
	<u>70.00</u>	<u>25.00</u>

4. **FOREIGN TRANSACTION :**

Earnings and remittances in foreign exchange

Software Development charges

Current year Amt. in Rs.	Previous Year Amount in Rs.
-	-

5. **EXPENDITURE IN FOREIGN CURRENCY :**

Expenditure in Foreign Currency

Current Year Amt. in Rs.	Previous year Amt. in Rs.
-	-



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6 **ANALYTICAL RATIOS**

Sr.No	Ratio	Numerator Description	Denominator- Description	Year ended on 31.03.2024	Year ended on 31.03.2023	% Variance FY24 & 23	Reason
1	Current Ratio	Current Assets	Current Liabilities	2.5:1		-	-
2	Debt-Equity Ratio	Current Assets-Stock in hand	Current Liabilities	1.58:1		-	-
3	Debt Service Coverage Ratio					-	-
4	Return on Equity Ratio	Net Profit after taxes-Preference Dividend (if any)				-	-
5	Inventory Turnover Ratio					-	-
6	Trade Receivables Turnover Ratio					-	-
7	Trade Payables Turnover Ratio	Net Credit Purchase				-	-
8	Net Capital Turnover Ratio	Net Sales				-	-
9	Net Profit Ratio	Net Profit		0.00%	0.00%	-	-
10	Return on Capital Employed	Earning before interest and taxes	Net Profit/Working Capital	4.17%	0.47%	-	-
11	Return on Investment	Net Profit	Capital + Net Profit	29.87%	10.74%	-	-

6 **THIRD PARTY CONFIRMATION:**

Confirmation of balances from various parties for amount due to/ from them as per accounts of the company have not been received, hence the correctness of the same cannot be commented upon.

- 7 The Company states that no amount was payable to micro, small & medium enterprises as on date.
- 8 Company has used the personal Credit Cards of Mr. _____ from time to time for making various payments and also the requisite amount has been accounted by the company.
- 9 In the opinion of the Board of Directors the current assets, loans and advances have value on realisation in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.
- 10 Cash on hand is not physically verified as at the Balance Sheet date.
- 11 The previous year have been regrouped / reclassified, wherever necessary to conform to the current period presentation.


AS PER OUR REPORT OF EVEN DATE
For M/S SHAH & RAUT
CHARTERED ACCOUNTANTS
(FRN No. 121020W)

CA. Pravin S Raut
PARTNER
M.NO.102855
Place: Nagpur
Date: 26/08/2024
UDIN:24102855BKCYES3368



For and on behalf of Board of Directors
CHERRY VOYAGING PRIVATE LIMITED


Amol Iaxmikant Mujumdar
Add : 67 Rambag Layout, Durga Niwas Nagpur 440009
DIN : 01910549


Swapan Khandelwal
Add : 132, Bhagwandeem Nagar, Sch. No.47 Indore 452001
DIN : 03486882

FORM NO. 3CA
[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law

1. I report that the statutory audit of
M / s. CHERRY VOYAGING PRIVATE LIMITED
F-1, PLOT NO. 103, SHILPA HOUSING SOCIETY, NAGPUR
PAN **AAFCC4927Q**

was conducted by M/s Shah & Raut in pursuance of the provisions of the Companies Act, 2013 Act, and I annex hereto a copy of my audit report dated 26-Aug-2024 along with a copy each of -

- (a) the audited Profit and Loss Account for the period beginning from 1-APR-2023 to ending on 31-Mar-2024
(b) the audited Balance Sheet as at 31-Mar-2024; and
(c) documents declared by the said Act to be part of, or annexed to, the Profit and Loss Account and Balance Sheet.
2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
3. In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any:

SN	Qualification Type	Observations/Qualifications
		Nil

Place : NAGPUR
Date : 29/09/2024
UDIN : 24102855BKCYEW4347



29 SEP 2024

For M/S SHAH & RAUT
Chartered Accountant
(Firm Regn No.: 0121020W)

(PRAVIN SANTOSHRAO RAUT)
PARTNER
Membership No: 102855

CHERRY VOYAGING PRIVATE LIMITED
CIN:U63030MH2013PTC250062
BALANCE SHEET AS AT 31st MARCH, 2024

(Amount in Hundred)

Particulars	Note	As at 31.03.24	As at 31.03.23
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	11,000.00	1,000.00
(b) Surplus	2	5,916.49	2,113.62
(2) Non-Current Liabilities			
Short Term Borrowings	3	34,792.22	14,383.43
(3) Current Liabilities			
Other current liabilities	4	34,548.22	3,538.67
Assets	Total	86,256.93	21,035.72
(1) Non-Current Assets			
(a) Property, Plant & Equipment	5	-	-
(b) Long Term Loan and Advances	6	5,644.92	3,050.91
(c) Deferred Tax Assets (Net)		-	-
(2) Current Assets			
(a) Trade Receivables			
(b) Cash and Cash Equivalents	7	48,920.59	17,393.12
(c) Short-term Loans and Advances	8	1,445.00	591.69
(d) Other Current Assets	9	30,246.42	-
	10	-	-
Assets	Total	86,256.93	21,035.72
Notes to Accounts:			
Significant Accounting Policies and other Notes forming an integral part of the Financial Statements.	16		

AS PER OUR REPORT OF EVEN DATE
For M/S SHAH & RAUT
CHARTERED ACCOUNTANTS
(FRN No. 121020W)

CA. Pravin S Raut
 PARTNER
 M.NO.102855
 Place: Nagpur
 Date: 26/08/2024
 UDIN:24102855BKCYES3368



26 AUG 2024

For and on behalf of Board of Directors
CHERRY VOYAGING PRIVATE LIMITED

(Signature)
Amol laxmikant Mujumdar
 Add : 67 Rambag Layout, Durga Niwas Nagpur 440009
 DIN : 01910549

(Signature)
Swapan Khandelwal
 Add : 132, Bhagwandeem Nagar, Sch. No.47 Indore 452001
 DIN : 03486882

CHERRY VOYAGING PRIVATE LIMITED
CIN:U63030MH2013PTC250062
STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED ON 31st MARCH, 2024

(Amount in Hundred)

Particulars	Note	(Amount in Hundred)	
		FOR THE YEAR ENDED 31.03.2024	FOR THE YEAR ENDED 31.03.2023
I. Revenue from Operations			
II. Other Income	11	122,442.67	72,600.30
	12	-	-
Total Revenue (I + II)		122,442.67	72,600.30
III. Expenses:			
Purchase & Other Direct Expenses			72,600.30
Employee Benefit Expense	13	107,466.99	70,476.90
Financial Cost	14	4,000.00	-
Depreciation and Amortization Expenses	15	2,425.07	472.02
Other Expenses	5/5a	-	53.00
	16	3,497.73	1,263.83
Total Expenses (IV)		117,389.79	72,265.75
V. Profit before exceptional and extraordinary items and tax (III - IV)		5,052.87	334.54
Profit Before Tax		5,052.87	334.54
VII. Tax expense:			
(1) Current tax			-
(2) Deferred tax		1,250.00	-
(3) Excess/Short Provision		-	-
VIII. Profit(Loss) from the period from continuing operations		3,802.87	334.54
IX. Profit/(Loss) for the period		3,802.87	334.54
X. Earning per equity share:			
(1) Basic		0.35	0.33
(2) Diluted		0.35	0.33
Notes to accounts:	16		
Significant Accounting Policies and other Notes forming an integral part of the Financial Statements.			

AS PER OUR REPORT OF EVEN DATE

M/S SHAH & RAUT
CHARTERED ACCOUNTANTS
(FRN No. 121020W)



CA. Pravin S Raut
PARTNER
M.NO.102855
Place: Nagpur
Date: 26/08/2024
UDIN:24102855BKCYES3368

For and on behalf of Board of Directors
CHERRY VOYAGING PRIVATE LIMITED

(Signature)
Amol Iaxmikant Mujumdar
Add : 67 Rambag Layout, Durga Niwas Nagpur 440009
DIN : 01910549

(Signature)
Swapan Khandelwal
Add : 132, Bhagwandeem Nagar, Sch. No.47 Indore 452001
DIN : 03486882

FORM NO. 3CD

[See rule 6G(2)]

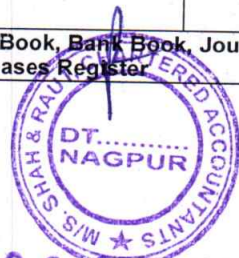
Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

Part A

01	Name of the assessee	CHERRY VOYAGING PRIVATE LIMITED			
02	Address	F-1,PLOT NO. 103,SHILPA HOUSING SOCIETY,NAGPUR			
03	Permanent Account Number (PAN)	AAFCC4927Q			
04	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same	Yes			
	Name of Act	State	Other	Registration No.	Description (optional)
	Goods and service tax	MAHARASHTRA		27AAFCC4927Q1Z2	
05	Status	Company			
06	Previous year	from 1-APR-2023 to 31-Mar-2024			
07	Assessment year	2024-25			
08	Indicate the relevant clause of section 44AB under which the audit has been conducted	Relevant clause of section 44AB under which the audit has been conducted			
		Third Proviso to sec 44AB : Audited under any other law			
08a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD/115BAE ?	No			

Part B

09	a) If firm or association of persons, indicate names of partners/members and their profit sharing ratios.	Name	Profit sharing ratio (%)		
		NA			
	b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	No			
		Name of Partner/Member	Date of change	Type of change	Remarks
10	a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession)	Sector	Sub Sector	Code	
		WHOLESALE AND RETAIL TRADE	General commission agents, commodity brokers and auctioneers	09005	
	b) If there is any change in the nature of business or profession. the particulars of such change.	No			
		Business	Sector	Sub Sector	Code
11	a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.	Cash Book, Bank Book, Journal, Sales Register, Purchases Register			
	b) List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	F-1, PLOT NO. 103,, NAGPUR, SHILPA HOUSING SOCIETY, MAHARASHTRA, 440015, INDIA		Cash Book, Bank Book, Journal, Sales Register, Purchases Register (Computerized)	
	c) List of books of account and nature of relevant documents examined.	Cash Book, Bank Book, Journal, Sales Register, Purchases Register			



12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)				No
	Section	Amount	Remarks if any:		
13	a) Method of accounting employed in the previous year				Mercantile system
	b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.				No
	c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
	d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2)				No
	e) If answer to (d) above is in the affirmative, give details of such adjustments				
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Net Effect (Rs.)	Remarks if any:
	f) Disclosure as per ICDS				
	ICDS		Disclosure		
	ICDS I - Accounting Policies		As per accounting policies & notes to financial statements		
	ICDS IV - Revenue Recognition		As per accounting policies & notes to financial statements		
	ICDS V - Tangible Fixed Assets		As per Fixed Assets and Depreciation Chart annexed in FORM 3CD		
	ICDS X - Provisions, Contingent Liabilities and Contingent Assets Total		Provision, Contingent Liabilities and Assets have been disclosed by way of notes in the notes on accounts, if required.		
14	a) Method of valuation of closing stock employed in the previous year.				
	b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:				No
	Particulars	Increase in profit (Rs.)	Decrease in profit (Rs.)	Remarks if any:	
15	Give the following particulars of the capital asset converted into stock-in-trade:-				NA
	Description of Capital Assets	Date of Acquisition	Cost of Acquisition	Amount at which capital assets converted into stock	Remarks if any:
16	Amounts not credited to the profit and loss account, being, -				
	a) the items falling within the scope of section 28;				Nil
	Description	Amount	Remarks if any:		
	b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods & Service Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;				Nil
	Description	Amount	Remarks if any:		
	c) escalation claims accepted during the previous year;				Nil
	Description	Amount	Remarks if any:		
	d) any other item of income;				Nil
	Description	Amount	Remarks if any:		
	e) capital receipt, if any.				Nil
	Description	Amount	Remarks if any:		



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17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:											No	
	Details of property	Consideration received or accrued	Value adopted or assessed or assessable	Remarks if any:	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Apply 2nd proviso of 43CA(1) or 4th proviso to 56(2)(x)?

18	Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-											
a)	Description of asset/block of assets.											NA
b)	Rate of depreciation.											NA
c)	Actual cost or written down value, as the case may be.											NA
ca)	Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-2022 only)											NA
cb)	Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession											NA
cc)	Adjusted written down value											NA
d)	Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustment on account of :-											NA
i)	Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994.											NA
ii)	change in rate of exchange of currency, and											NA
iii)	Subsidy or grant or reimbursement, by whatever name called.											NA
e)	Depreciation allowable.											NA
f)	Written down value at the end of the year.											NA

19	Amounts admissible under sections				
	Section	Others	Amount debited to P&L	Amount admissible as per the provisions of the Income-tax Act, 1961	Remarks if any:

20	a)	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]			Nil	
		Description	Amount	Remarks if any:		
	b)	Details of contributions received from employees for various funds as referred to in section 36(1)(va):			Nil	
		Name of Fund	Amount	Actual Date	Due Date	The actual amount paid

21	a)	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc				
	1	expenditure of capital nature;		Nil		
		Particulars	Amount in Rs.	Remarks if any:		
	2	expenditure of personal nature;		Nil		
		Particulars	Amount in Rs.	Remarks if any:		
	3	expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party;		Nil		
		Particulars	Amount in Rs.	Remarks if any:		



4	Expenditure incurred at clubs being entrance fees and subscriptions	Nil	
	Particulars	Amount in Rs.	Remarks if any:
5	Expenditure incurred at clubs being cost for club services and facilities used.	Nil	
	Particulars	Amount in Rs.	Remarks if any:
6	Expenditure for any purpose which is an offence or is prohibited by law or expenditure by way of penalty or fine for violation of any law (enacted in India or outside India)	Nil	
	Particulars	Amount in Rs.	Remarks if any:
7	Expenditure by way of any other penalty or fine not covered above	Nil	
	Particulars	Amount in Rs.	Remarks if any:
8	Expenditure incurred to compound an offence under any law for the time being in force, in India or outside India	Nil	
	Particulars	Amount in Rs.	Remarks if any:
9	Expenditure incurred to provide any benefit or perquisite, in whatever form, to a person, whether or not carrying on a business or exercising a profession, and acceptance of such benefit or perquisite by such person is in violation of any law or rule or regulation or guideline, as the case may be, for the time being in force, governing the conduct of such person	Nil	
	Particulars	Amount in Rs.	Remarks if any:

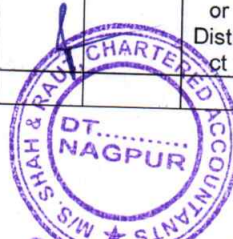
b) Amounts inadmissible under section 40(a):-

i) as payment to non-resident referred to in sub-clause (i)

A		Details of payment on which tax is not deducted:													Nil
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:	
B		Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)													Nil
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Remarks if any:

ii) as payment to resident referred to in sub-clause (ia)

A		Details of payment on which tax is not deducted:													Nil
Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Remarks if any:	
B		Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.													Nil



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Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
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iii as payment referred to in sub-clause (ib)

A Details of payment on which levy is not deducted: Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
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B Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139. Nil

Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Amount of tax deducted	Amount out of (VI) deposited, if any	Remarks if any:
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- iv Fringe benefit tax under sub-clause (ic)
- v Wealth tax under sub-clause (iia)
- vi Royalty, license fee, service fee etc. under sub-clause (iib)
- vii Salary payable outside India/to a non resident without TDS etc. under sub-clause (iii) Nil
- viii Payment to PF/other fund etc. under sub-clause (iv)
- ix Tax paid by employer for perquisites under sub-clause (v)

c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof; NA

Particulars	Section	Amount debited to P/L A/C	Description	Amount admissible	Amount inadmissible	Remarks
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d) Disallowance/deemed income under section 40A(3):

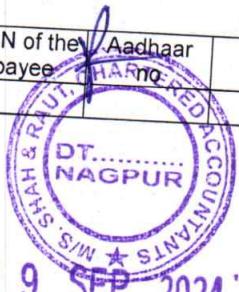
A On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details: Yes

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
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B On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A); Yes

Date of payment	Nature of payment	Amount	Name of the payee	PAN of the payee	Aadhaar no	Remarks if any:
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e) provision for payment of gratuity not allowable under section 40A(7); Nil



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	f) any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil
	g) particulars of any liability of a contingent nature;	Nil
	Nature of Liability	Amount
	Remarks if any:	
	h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	Nil
	Particulars	Amount
	Remarks if any:	
	i) amount inadmissible under the proviso to section 36(1)(iii).	Nil
22	(i) Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	Nil
	(ii) any other amount not allowable under clause (h) of section 43B of the Income-tax Act, 1961	Nil
23	Particulars of payments made to persons specified under section 40A(2)(b).	Nil
	Name of Related Party	Relation
	Date	Payment made(Amount)
	Nature of transaction	PAN of Related Party
	Aadhaar no	
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	Nil
	Section	Description
	Amount	Remarks if any:
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	Nil
	Name of Party	Amount of Income
	Section	Description of transaction
	Computation if any	Remarks if any:
26	i) In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-	
	A pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	
	a) paid during the previous year;	Nil
	Nature of Liability	Amount
	Remarks if any:	
	Section	
	b) not paid during the previous year;	Nil
	Nature of Liability	Amount
	Remarks if any:	
	Section	
	B was incurred in the previous year and was	
	a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	Nil
	Nature of Liability	Amount
	Remarks if any:	
	Section	
	b) not paid on or before the aforesaid date.	Nil
	Nature of Liability	Amount
	Remarks if any:	
	Section	
	ii State whether sales tax,goods & service Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.	No
27	a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	No
	b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	NA
	Type	Particulars
	Amount	Prior period to which it relates(Year in yyyy-yy)
	Remarks if any:	
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same.	No



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Name of the person from which shares received	PAN of the person	Aadhaar no	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares	Remarks if any:								
29 Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.				No												
Name of the person from whom consideration received for issue of shares		PAN of the person	Aadhaar no	No. of Shares issued	Amount of consideration received	Fair Market value of the shares	Remarks if any:									
29 A Whether any amount is to be included as Income Chargeable under the head income from other sources as referred to in clause (ix) of sub section 2 of section 56				NA												
Nature of Income			Amount		Remarks if any:											
29 B Whether any amount is to be included as income chargeable under the head Income from other sources as referred to in clause (x) of sub section 2 of section 56				NA												
Nature of Income			Amount		Remarks if any:											
30 Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]				No												
Name of the person from whom amount borrowed or repaid on hundi	Amount borrowed	Remarks if any:	PAN of the person	Aadhaar no	Country	Address Line 1	Address Line 2	Pincode	City or Town or District	Locality or Area	Post Office	State	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
30 A Whether primary adjustments to transfer price, as referred to in sub section (1) of section 92CE, has been made during the previous year?				NA												
Clause under which of Sub section(1) of 92CE primary adjustments is made		Amount in Rs of primary adjustment	Whether the excess money available with associated enterprise is required to be repatriated to India as per the provision of sub section (2) of Section 92CE		Whether the Excess money has been repatriated within the prescribed time	Amount(Rs) of imputed interest income on such excess money which has not been repatriated within the prescribed time		Expected Date	Remarks if any:							
30 B Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub section (1) of section 94B				NA												
Amount(in Rs) of interest or similar nature incurred	Earnings before interest, tax, depreciation and amortization(EBITDA) during the previous year (In Rs)	Amount (In Rs) of expenditure by way of interest of similar nature as per(i) above which exceeds 30% of EBITDA as per (ii) above	Ass Year of interest expenditure brought forward as per sub section (4) of section 94B	Amount of interest expenditure brought forward as per sub section (4) of section 94B	Ass Year of interest expenditure carried forward as per sub section (A) of section 94-B	Amount of interest expenditure carried forward as per sub section (4) of section 94-B	Remarks if any:									



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30	C	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96 during the previous year (This Clause is kept in abeyance till 31st March,2022)	No
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Nature of the impermissible avoidance arrangement	Amount (in Rs) of tax benefit in the previous year arising, in aggregate, to all parties to the arrangement	Remarks if any:
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31	a)	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year	Nil
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Name of the lender or depositor	Address of the lender or depositor	PAN of the lender or depositor	Aadhaar no	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the Previous Year	Maximum amount outstanding in the account at any time during the Previous Year	whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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b)	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	Nil
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Name of the person from whom specified sum is received	Address of the Name of the person from whom specified sum is received	PAN of the Name of the person from whom specified sum is received	Aadhaar no	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft
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b	a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account	Nil
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Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Nature of transaction	Amount of receipt	Date of receipt
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b	b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of single transaction or in respect of transaction relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	Nil
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Name of the payer	Address of the payer	PAN of the payer	Aadhaar no	Amount of receipt
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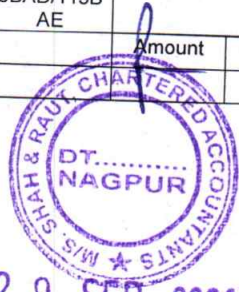
b	c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	Nil
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Name of the Payee	Address of the Payee	PAN of the Payee	Aadhaar no	Nature of transaction	Amount of payment	Date of payment
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b	d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of single transaction or in respect relating to one event or occasion to a person, made by a cheque or bank draft, not being the an account payee cheque or an account payee bank draft, during the previous year					Nil					
Name of the Payee		Address of the Payee			PAN of the Payee		Aadhaar no		Amount of payment		
c)	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:					Nil					
Name of the payee		Address of the payee		PAN of the payee	Aadhaar no	Amount of the repayment	Maximum amount outstanding in the account at any time during the Previous Year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft		
d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year					Nil					
Name of the payer		Address of the payer				PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year			
e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year					Nil					
Name of the payer		Address of the payer				PAN of the payer	Aadhaar no	Amount of repayment of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year			
32	a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :					Nil				
	Serial No	Assessment Year	Nature of loss / Depreciation allowance	Amount as returned	All losses/allowances not allowed under section 115BAA/115BAC/115BAD/115BAE	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD/115BAE	Amount as assessed (give reference to relevant order)			Remarks	
							Amount	Order U/S	date		



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b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.	No
c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same.	No
d)	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	No
e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	No

33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	Nil
	Section	Amount
		Remarks if any:

34	a)	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:	No									
		Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)	Remarks if any:
		1	2	3	4	5	6	7	8	9	10	11

b)	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes please furnish the details	NA					
	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported	If not, please furnish list of details/transactions which are not reported	Remarks if any:

c)	whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:	NA			
	Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2)	date of payment.	Remarks if any:

35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded :						
		Item Name	Unit	opening stock	purchases during the previous year	sales during the previous year	closing stock	shortage / excess, if any
		NA						
	b)	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :						
		A	Raw Materials :					



Item Name	Unit	opening stock	purchases during the previous year	consumption during the previous year	sales during the previous year	closing stock	* yield of finished products	*percentage of yield;	*shortage / excess, if any.	
NA										
B Finished products :										
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			
NA										
C By products :										
Item Name	Unit	opening stock	purchases during the previous year	quantity manufactured during the previous year	sales during the previous year	closing stock	shortage / excess, if any.			
NA										
36	A	Whether the assessee has received any amount in the nature of dividends as referred to in sub-Clause (e) of clause(22) of section 2				NA				
		Amount Received(in Rs)	Date of receipt		Remarks if any:					
37	Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.				No					
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.				No					
39	Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor				No					

Particulars	Previous Year		%	Preceding previous Year		%
Total turnover of the assessee		12244267			0	
Gross profit/turnover	0	0	0	0	0	0
Net profit/turnover	505287	12244267	4.13	0	0	0
Stock-in-trade/turnover	0	0	0	0	0	0
Material consumed/finished goods produced	0	0	0	0	0	0

Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund issued)	Date of demand raised/refund issued	Amount	Remarks

42	a	Whether the assessee is required to furnish statement in Form No.61 or Form 61A or Form No 61B			NA		
Income tax Department Reporting Entity Identification Number	Type of Form	Due date of furnishing	Date of furnishing, if furnished	Whether the form contains information about all details/transactions which are required to be reported	if not, please furnish the list of details/transaction which are not reported	Remarks if any:	



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43	a	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub section 2 of section 286			NA		
		Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of the Alternative reporting entity(if Applicable)	Date of Furnishing the Report	Expected Date	Remarks if any:
44		Break-up of total expenditure of entities registered or not registered under the GST (This Clause is kept in abeyance till 31st March,2022)			No		

For M/S SHAH & RAUT
Chartered Accountant
(Firm Regn No.: 0121020W)



12 9 SEP 2024

(PRAVIN SANTOSHRAO RAUT)
PARTNER
Membership No: 102855

Place :NAGPUR
Date : 29/09/2024
UDIN : 24102855BKCYEW4347

CHERRY VOYAGING PRIVATE LIMITED
CIN:U63030MH2013PTC250062
NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31ST MARCH, 2024

PARTICULARS	As at 31.03.24 Figures in INR	As at 31.03.23 Figures in INR
Note-1		
Share Capital :-		
AUTHORISED :-		
2000 Equity shares of Rs. 10/- each (Previous Year 100 Equity shares of Rs. 10/- each)	20,000.00	1,000.00
	20,000.00	1,000.00
ISSUED, SUBSCRIBED & PAID UP :-		
1100 Equity Shares of Rs. 10/- each (Previous Year 100 Equity Shares of Rs. 10/- each)	11,000.00	1,000.00
	11,000.00	1,000.00

Additional Information :

(a) Details of Shareholders holding more than 5% shares in the Company :

Equity Shares of Rs. 10/- each Fully Paid	As at 31/03/2024		As at 31/03/2023	
	No. of Shares	% Holding	No. of Shares	% Holding
Amol Mujumdar	550.00	50.00%	50.00	50.00%
Swapan Khandelwal	550.00	50.00%	50.00	50.00%
	1,100.00	100.00%	100.00	100.00%

(b) Rights, Preferences and restrictions attached to each class of shares

Equity Shares: The company has one class of equity shares having a par value of Rs.10/- per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(c) Increase in Authorised share capital & Issued, Subscribed & Paid Up

During the financial year, the company has increased Authorised Share Capital from 100 equity shares to 2000 equity shares at face value of Rs 10/- each and also increased issued, subscribed & paid up share capital from 100 equity shares to 1100 equity shares at face value of Rs 10/- each.

(d) Reconciliation of number of shares outstanding at the beginning and at the end of the reporting period

Equity Shares :	As at 31/03/2024		As at 31/03/2023	
	No. of Shares	Amount in INR	No. of Shares	Amount in INR
At the beginning of the period	100.00	1,000.00	100.00	1,000.00
Issue During the year	1,000.00	10,000.00	-	-
Outstanding at the end of the period	1,100.00	11,000.00	100.00	1,000.00

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest the above shareholding represents both legal and beneficial ownership of share and beneficial ownership of shares.

(e) Shares held at the end of the year by the promoters

Name of the promoter	As at 31/03/2024		As at 31/03/2023		% Change during the year
	No. of Shares	% Holding	No. of Shares	% Holding	
Amol Mujumdar	550.00	50.00%	50.00	50.00%	0.00
Swapan Khandelwal	550.00	50.00%	50.00	50.00%	0.00
	1,100.00	100.00%	100.00	100.00%	0.00

RESERVE & SURPLUS :

Note-2

Statement of Profit and Loss :

Brought forward from previous year

Add: Profit/ (Loss) during the year

Less: Appropriation (Income tax & PT)

Less : Previous year TDS/Other

2113.62	1739.43
3802.87	334.54
5916.49	2073.97
-	-
Total	5916.49
	2113.62

Note-3

NON-CURRENT LIABILITIES :

SHORT TERM BORROWINGS :

Cash Credit from BOI

Other loan

34,792.22	4,383.43
-	10,000.00
Total	34,792.22
	14,383.43

Note-4

OTHER CURRENT LIABILITIES :

Employee Related Liabilities

Statutory Dues

Other Liabilities

4,000.00	-
30,548.22	3,538.67
Total	34,548.22
	3,538.67



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TRADE PAYABLE :

FINANCIAL YEAR 2023-24

Particulars	Outstanding for following periods from due date of payment			
	< 1 year	1 year- 2 years	2 years- 3 years	more than 3 years
Sundry Debtors	21,582.08	802.54	-	-

FINANCIAL YEAR 2022-23

Particulars	Outstanding for following periods from due date of payment			
	< 1 year	1 year- 2 years	2 years- 3 years	more than 3 years
Sundry Debtors	14,559.71	-	-	-

Note-6

LONG TERM LOANS AND ADVANCES :

(Unsecured, Considered Good)

(i) Security Deposits

(ii) Taxes Paid

5,644.92 3,050.91

Total **5,644.92** **3,050.91**

Type of Borrower	Amount of Loan or advance in the nature of loan		Amount of Loan or advance in the nature of	
	Amount	% of total^	Amount outstanding*	% of total^
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	-	-	-

TRADE RECEIVABLES :

Note-7

FINANCIAL YEAR 2021-22

Particulars	Outstanding for following periods from due date of payment				
	< 6 months	6 months to 1 year	1 year- 2 years	2 years- 3 years	more than 3 years
Receivables	48,920.59	-	-	-	-

FINANCIAL YEAR 2020-21

Particulars	Outstanding for following periods from due date of payment				
	< 6 months	6 months to 1 year	1 year- 2 years	2 years- 3 years	more than 3 years
Receivables	17,393.12	-	-	-	-

TOTAL

48,920.59 17,393.12

Total **48,920.59** **17,393.12**

Note-8

CASH AND CASH EQUIVALENTS :

Balances with Bank :

In Current Account

Cash in hand

1,445.00 591.69

Total **1,445.00** **591.69**

Note-9

SHORT TERM LOANS AND ADVANCES :

(Unsecured, Considered Good)

(i) Loans & Advances to Related Parties:

(a) Security Deposit

(b) TDS & Others

30,246.42 -

Total **30,246.42** **-**

Type of Borrower	Amount of Loan or advance in the nature of loan outstanding for FY 2023-2024		Amount of Loan or advance in the nature of loan outstanding for FY 2022-2023	
	Amount	% of Total	Amount outstanding*	% of Total
Promoters	-	-	-	-
Directors	-	-	-	-
KMPs	-	-	-	-
Related Parties	-	-	-	-



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Note-10
OTHER CURRENT ASSETS:
(Unsecured, Considered Good)
Others

Total	-	-
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Note-11
REVENUE FROM OPERATIONS:
Sale of services:
i) Domestic
ii) Exports

	122,442.67	72,600.30
Total	122,442.67	72,600.30

Note-12
OTHER INCOME:
Interest on F.D.R
Commission Received

	-	-
Total	-	-

Note-13
PURCHASE & DIRECT EXPENSES :-

Note-14
EMPLOYEE BENEFIT EXPENSES:
Salary, Bonus & Other Allowances
Director Remuneration

	107,466.99	70,476.90
	107,466.99	70,476.90

	4,000.00	-
Total	4,000.00	-

Note-15
FINANCIAL COST :-
Bank Charges & Commission

	2,425.07	472.02
Total	2,425.07	472.02

Note-16
OTHER EXPENSES :-
Office Expenses
Other Expenses

	3,497.73	1,263.83
Total	3,497.73	1,263.83



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CHERRY VOYAGING PRIVATE LIMITED
U63030MH2013PTC250062
GROUPINGS BALANCE SHEET

	As at 31.03.24	As at 31.03.23
EPF:		
EPF Admin charges	-	-
EPF Employers Contri.	-	-
Total	-	-
LONG TERM BORROWINGS:		
Unsecured Loan		
Amol Mujumdar	-	5,000.00
Swapan Khandelwal	-	5,000.00
Secured Loan		
Cash Credit -BOI	34,792.22	4,383.43
Total	34,792.22	14,383.43
EMPLOYEE RELATED LIABILITIES:		
Salary Payable to Staff	-	-
Director's Salary Payable	4,000	-
Other Expenses Payable	-	-
Provision for Gratuity	-	-
Total	4,000	-
STATUTORY DUES:		
EPF Payable	-	-
GST Payable	-	-
ESI Payable	-	-
Total	-	-
OTHER LIABILITIES:		
Trade Payable	28,656.68	1,253.25
Current Liabilities	1,891.54	2,285.42
Short Term Provision	-	-
Total	30,548.22	3,538.67
SECURITY DEPOSITS:		
Others	5,644.92	3,050.91
Total	5,644.92	3,050.91
TAXES PAID:		
TDS Receivable (A.Y. 2023-24)	-	-
TDS Receivable (A.Y. 2024-25)	246.42	-
Total	246.42	-
Trade Payable		
Sundry Cerditors	28,656.68	1,253.25
Total	28,656.68	1,253.25
CURRENT LIABILITES:		
Legal Expenses Payable	100.00	100.00
M/s Shah & Raut	-	25.00
Adv Bhumi Rajkotiya	160.00	-
GST Payable	631.54	1,155.02
Expenses Payable	-	1,005.40
Income Tax Payable	1,000.00	-
Total	1,891.54	2,285.42
Short Term Provision		
Accounting charges Payable	-	-
Professional charges payable	-	-
Salary Payable	-	-
Total	-	-
TRADE RECEIVABLES:		
Sundry Debtors	48,920.59	17,393.12
Total	48,920.59	17,393.12
SHORT TERM LOANS AND ADVANCES:		
Related Parties: (Unsecured)	-	-
Total	-	-
OTHER CURRENT ASSETS:		
Advances	30,000.00	-
GST Input	-	-
CBI Interest Receivable	-	-
Prepaid Insurance	-	-
Prepaid Expense (Software License) till FY 2023-24	-	-
Total	30,000.00	-



CHERRY VOYAGING PRIVATE LIMITED
U63030MH2013PTC250062
GROUPINGS PROFIT & LOSS

REVENUE FROM OPERATIONS :	As at 31.03.24	As at 31.03.23
Sale of services:		
a) Domestic:	122,442.67	72,600.30
	-	-
Total	122,442.67	72,600.30
b) Exports:		
	-	-
Total	-	-
<u>PURCHASE & DIRECT OTHER EXPENSES :-</u>		
Purchase		
Purchase Material	107,466.99	70,476.90
	-	-
Total	107,466.99	70,476.90
Direct Expenses:		
Office Expenses	-	-
Refreshment Expenses	-	-
Water Bill	-	-
Total	-	-
<u>Administrative & Other Expenses:</u>		
Audit Fees	-	-
Legal Fees	70.00	25.00
Office Expenses	15.00	15.00
Telephone Charges	2,094.05	991.29
Misc. Expenses	134.69	112.79
GST Paid	114.32	95.70
GST Paid (intt/fine)	883.17	-
ROC Fees	26.50	21.05
	160.00	3.00
Total	3,497.73	1,263.83
<u>Note-5/5a</u>		
<u>DEPRECIATION & AMORTIZATION EXPENSE</u>		
Depreciation	-	-
Preliminary & Pre. Op. Exp.W/off (1/3)	-	53.00
Total	-	53.00
<u>MISCELLANEOUS EXPENDITURE</u>		
<u>PRELIMINARY & PRE-OP. EXPENSES</u>		
During the year	-	53.00
Less : 1/3 W. Off	-	53.00
Total	-	-



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