



Auditors' Report

TO,

The Members of LEISURE AND LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED.

Report on the Financial Statements

We have audited the accompanying financial statements of **LEISURE AND LIFESTYLE GLOBAL PVT. LTD.**, which comprise the Balance Sheet as at 31 March 2021, the Statement of Profit and Loss, for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and Matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit

appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

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.

Opinion

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;

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2021;
- b) In the case of the Statement of Profit and Loss, of the profit for the year ended on that date.

Report on other Legal and Regulatory Requirements

The Companies (Auditor's Report) Order, 2015, issued by the Central Government of India in term of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable on company, hence we are not reporting on the same.

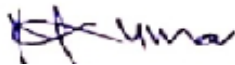
As required by section 143(3) of the Act, we report that:

- 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 appears from our examination of those books (and proper returns adequate for the purposes of our audit have been received from the branches not visited by us)
- c) [The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt by us in preparing this report]
- d) the Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.[and the returns received from the branches not visited by us]
- e) 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.
- f) The going concern matter described in sub-paragraph (b) under the Emphasis of Matters paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.
- g) On the basis of written representations received from the directors as on 31 March, 2021, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2021, from being appointed as a director in terms of Section 164(2) of the Act.
- h) With respect to the other matters included in the Auditor's Report and to our best of our

information and according to the explanations given to us :

- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements, if any arising.
- ii. The Company has made provision, as required under the applicable law or 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 [or, following are the instances of delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company or there were no amounts which required to be transferred]

For M/S NILMANI K & ASSOCIATES
Chartered Accountants



CA NILMANI KUMAR
Proprietor
Membership No.: 508682
FRN 017910C
Date: 27/11/2021
Place: NEW DELHI
UDIN: 22508682AAAABI4822



LEISURE & LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED

Dear Shareholders,

Your Directors have pleasure in presenting the Company's 4th Annual Report together with the Audited Financial Statements for the year ended March 31, 2021.

FINANCIAL PERFORMANCE OF THE COMPANY

The highlights of performance of your Company during the financial year ended on 31st March, 2021 are summarized below:

| | (Amount in Rs.) | (Amount in Rs.) |
|---|-----------------------------|-----------------------------|
| Financial Results | Year ended 31st March, 2021 | Year ended 31st March, 2020 |
| (a) Turnover (including Other Income) | 5,66,347.00 | 2,00,000.00 |
| (b) Net Profit/Loss (before depreciation and tax) | (2,52,053.50) | (998.00) |
| Less : Depreciation | 0.00 | 0.00 |
| (c) Net Profit/(Loss) before tax | (2,52,053.50) | (998.00) |
| Less : Provision for Tax (including for deferred tax) | 0.00 | 0.00 |
| (d) Net Profit/(Loss) after tax | (2,52,053.50) | (998.00) |

EXTRACT OF ANNUAL RETURN

The Extract of Annual Return required under Section 134(3)(a) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, forms part of this report as **Annexure-A**.

Regd. Office – 202, Vardhaman Star City Mall, Dwarka Sec-7, Dwarka, New Delhi - 110075
Sales Office – 224 / S-4, NITI Khand 1st, Indirapuram, Ghaziabad, UP - 201014
Corporate Office – C-25, MIQB Centre, Noida 58, Gautam Budha Nagar, UP - 201301
CIN - U63030DL2017PTC310666.



LEISURE & LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED

MEETINGS DURING THE FINANCIAL YEAR

• Board Meetings

During the financial year 2020-21, the Board of Directors of the Company duly meets Four (4) times. The intervening gap between the two meetings was within the period as prescribed under the Companies Act, 2013.

Further, the status of attendance of Board Meeting by each of Director is as follow:

| S. No. | Name of Director | No. of Board Meeting Entitled to Attend | No. of Board Meeting Attended |
|--------|----------------------------|---|-------------------------------|
| 1. | Mr. Saiket Kumar Mukharjee | 4 | 4 |
| 2. | Ms. Mousumi Mukherjee | 4 | 4 |

DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year under review no changes had been made to the board of the Company. Further, the provisions related to KMP were not applicable for the Financial Year 2020-21.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134 of the Companies Act, 2013, the Directors, to the best of their knowledge and belief, confirm that:

- In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- The Directors had prepared the annual accounts on a going concern basis; and
- Clause (e) of section 134(5) is not applicable as the Company is not a listed Company
- The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

BOARD'S COMMENTS ON QUALIFICATION, RESERVATION & ADVERSE REMARKS OR DISCLAIMER MADE BY:

Regd. Office – 202, Vardhaman Star City Mall, Dwarka Sec-7, Dwarka, New Delhi - 110075
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LEISURE & LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED

Observation made by the Statutory Auditors in their Report are self-explanatory and therefore, do not call for any further comments under section 134(3)(f) of the Companies Act, 2013.

PARTICULARS OF INTER-CORPORATE LOANS & INVESTMENT

During the financial year 2020-21, the Company has not made any investment. Further the Company has not given any guarantee or security to any person or body corporate.

PARTICULARS OF RELATED PARTY TRANSACTIONS

There are no material related party transactions which are not in ordinary course of business or which are not on arm's length basis and hence there is no information to be provided as required under Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014.

STATE OF COMPANY'S AFFAIRS

It is imperative that affair of our Company is managed in a fair and transparent manner. This is vital to gain and retain the trust of our stakeholders.

TRANSFER TO RESERVES

The amount of Rs. 2,52,056.50 to be carried as loss in the P&L account for the financial year ended 31st March, 2021 is proposed to carry to reserve.

DIVIDEND

In view of losses there was no dividend declared by your Board for the financial year 2020-21.

MATERIAL CHANGES & COMMITMENTS

There has been no material changes and Commitment affecting the financial position of the Company which has occurred between the end of the financial year of the Company to which the financial statements relate and date of the Report.

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

- A. Conservation of energy – Adequate measures had been adopted by company for conversation of energy.
- B. Technology absorption – NA
- C. Foreign exchange earnings and Outgo - There was neither foreign earning and nor foreign outgoing during the financial year.

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LEISURE & LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED

JOINT VENTURE/ ASSOCIATE OR SUBSIDIARY COMPANIES

There was no any subsidiary company and Associate Company of the company.

DEPOSITS

The Board states that no disclosure or reporting was required in respect of the details relating to deposits covered under Chapter V of the Act as there were no deposits during the financial year 2020-21.

DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

As per the requirement of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('Act') and rules made there under, your Company has adopted a Sexual Harassment Policy for women to ensure healthy working environment without fear of prejudice, gender bias and sexual harassment.

The Board states that there were no cases or complaints filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

ORDERS PASSED BY REGULATORS/COURTS/TRIBUNALS

There is no such order passed by the Regulators/Courts/Tribunals in respect to the Company during the financial year.

PARTICULARS OF EMPLOYEES

None of the employees who have worked throughout the year or a part of the financial year were getting remuneration in excess of the threshold mentioned under Section 197(12) of the Act read with rule 5(2) of Companies (Appointment and Remuneration) Rules, 2014.

ACKNOWLEDGEMENT

Your Directors wish to place on record their appreciation for the co-operation and support extended by the Share Holders, various authorities, banks, dealers and vendors. The Directors also acknowledge with gratitude the dedicated efforts and valuable contribution made by all the employees of the Company.

For & on behalf of the Board of
LEISURE & LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED

For Leisure & Lifestyle Global Services Pvt. Ltd.

Saikat Mulchayee
Director

Regd. Office – 202, Vardhaman Star City Mall, Dwarka Sec-7, Dwarka, New Delhi - 110075
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LEISURE & LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED

MOUSUMI MUKHERJEE

Director (DIN: 07323253)
For Leisure & Lifestyle Global Services Pvt. Ltd.

Place: Delhi
Date: 27/11/2021

Mousumi Mukherjee
Director

SAIKET KUMAR MUKHARJEE

Director (DIN: 07323267)
For Leisure & Lifestyle Global Services Pvt. Ltd.

Saiket Mukharjee
Director

ANNEXURE INDEX

| Annexure | Content |
|----------|---------------------------------|
| i. | Annual Return Extracts in MGT 9 |

NOTICE TO THE MEMBERS

NOTICE IS HEREBY GIVEN THAT THE 4TH ANNUAL GENERAL MEETING OF THE MEMBERS OF M/S. LEISURE & LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED WILL BE HELD THE 30TH NOVEMBER 2021 AT 10.30 AM AT SHOP NO. 202, 2ND FLOOR, VARDHMAN STAR CITY MALL, SECTOR-7, DWARKA, NEW DELHI-110045 TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Balance Sheet as at 31st March 2021, the Profit and Loss Account for the year ended on that date and the Reports of the Directors and Auditors thereon.
2. To consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT, pursuant to provisions of Section 139, 142 and other applicable provisions of the Companies Act, 2013, if any, read with the Companies (Audit & Auditors) Rules, 2014, including any statutory enactment or modification thereof, the appointment of M/s Nilmani K & Associates, Chartered Accountants (FRN: 017910C), be and are hereby ratified as the Statutory Auditors of the Company and their appointment shall be valid till the conclusion of next annual general meeting of the company.

"RESOLVED FURTHER THAT, the Board of Directors of the company be and are hereby authorized to fix the auditor remuneration in consultation with them and any of the director of the company be and is hereby authorized to issue appointment letter to the Auditors and to do all such acts, deeds and things as deemed necessary in this regard."

For & on behalf of the Board of
LEISURE & LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED

For Leisure & Lifestyle Global Services Pvt. Ltd.

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Saiket Mukharjee
Director



LEISURE & LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED

For Leisure & Lifestyle Global Services Pvt. Ltd.

For Leisure & Lifestyle Global Services Pvt. Ltd.

Mousumi Mukherjee

Director

MOUSUMI MUKHERJEE

Director (DIN: 07323253)

Saikat Mukherjee

Director

SAIKAT KUMAR MUKHARJEE

Director (DIN: 07323267)

Place: Delhi

Date: 27/11/2021

NOTES

1. A member entitled to attend and vote is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member. Proxies in order to be effective must be received by the company not later than forty eight (48) hours before the meeting. Proxies submitted on behalf of limited companies, societies, etc., must be supported by appropriate resolutions/authority, as applicable.
2. A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.
3. Members are requested to bring their attendance slips duly completed and signed mentioning therein details of their Folio No.
4. Relevant documents referred to in the accompanying Notice and in the Explanatory Statements are open for inspection by the Members at the Company's Registered Office on all working days of the Company, during business hours up to the date of the Meeting.
5. Members seeking any information with regard to the Accounts are requested to write to the Company at an early date, so as to enable the Management to keep the information ready at the meeting.
6. The Ministry of Corporate Affairs has taken a "Green Initiative in the Corporate Governance" by allowing paperless compliances by the companies and has issued circulars stating that service of notice/documents including Annual Report can be sent by e-mail to its members. To support this green initiative of the Government in full measure, members are requested to register their e-mail addresses with the company. The Notice of the AGM along with the Annual Report 2021 is being sent by electronic mode to those Members whose e-mail addresses are registered with the Company, unless any Member has requested for a physical copy of the same. For Members who have not registered their e-mail addresses, physical copies are being sent by the permitted mode.

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Sales Office – 224 / S-4, NITI Khand 1st, Indirapuram, Ghaziabad, UP - 201014

Corporate Office – C-25, MIQB Centre, Noida 58, Gautam Budha Nagar, UP - 201301

CIN - U63030DL2017PTC310666.

LEISURE AND LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED

Regd. Office: Shop No. 202, 2nd Floor Vardhman Star city Mall, Sector-7, Dwarka NEW DELHI 110075
Communication Add: C-25, NIGR CENTRE, NOKIA SECTOR 50, GAUTAM BUDDH NAGAR UTTAR PRADESH 201301
BALANCE SHEET AS AT 31ST MARCH, 2021

| | | Amount (INR) | Amount (INR) |
|--|----------|------------------------|------------------------|
| Particulars | Note No. | As at 31st March, 2021 | As at 31st March, 2020 |
| (I) EQUITY AND LIABILITIES | | | |
| 1. Shareholders' Funds | | | |
| (a) Share capital | '2' | 1,00,000 | 1,00,000 |
| (b) Reserves & Surplus | 3' | (3,13,161) | (61,104) |
| | | (2,13,161) | 38,896 |
| 2. Share Application Money pending allotment | | | - |
| 3. NON-Current Liabilities | | | |
| (a) Long-Term Borrowings | " | | - |
| (b) Deferred Tax Liabilities | " | | - |
| (c) Other Long Term-Liabilities | " | | - |
| (d) Long Term Provision | " | | - |
| 4. Current Liabilities | | | |
| (a) Short-term Borrowings | " | | - |
| (b) Trade Payables | " | | - |
| (c) Other current liabilities | '4' | 10,35,492 | 28,724 |
| (d) Short Term Provision | " | | - |
| | | 10,35,492 | 28,724 |
| Total | | 8,22,332 | 67,620 |
| (II) ASSETS | | | |
| 1. Non-Current Assets | | | |
| (a) Fixed assets | | | |
| (i) Tangible assets | " | | - |
| (ii) Intangible Assets | " | | - |
| (b) NON-Current Investments | " | | - |
| (c) Deferred Tax Assets (Net) | " | | - |
| (d) Long-term Loans and Advances | " | | - |
| (e) NON-Other current assets | " | | - |
| 2. Current Assets | | | |
| (a) Current Investments | " | | - |
| (b) Inventories | " | | - |
| (c) Trade receivables | " | | - |
| (d) Cash and cash equivalent | '5' | 32,332 | 18,120 |
| (e) Short-term loans and advances | '6' | 7,90,000 | 49,500 |
| (f) Other current assets | " | | - |
| | | 8,22,332 | 67,620 |
| Total | | 8,22,332 | 67,620 |

Significant Accounting Policies
Notes on Accounts

1 to 11

In terms of our attached report of even date
FOR NILMANI K & ASSOCIATES
Chartered Accountants
FRN NO. 017910C

Nilmani Kumar
Proprietor
M NO. 508682

Date : 27/11/2021
Place : NEW DELHI
UDIN : 22508682AAAABI4822



For and on behalf of the Board of Directors of
LEISURE AND LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED

For Leisure & Lifestyle Global Services Pvt. Ltd.

Saikat Mulherjee Mousumi Mulherjee

DIRECTOR

DIRECTOR

LEISURE AND LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED

Regd. Office. Shop No. 202, 2nd Floor Vardhman Star city Mall, Sector-7, Dwarka NEW DELHI 110075

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31 MARCH 2021

| S.No | Particulars | Note No. | Amount(INR) | |
|--------|--|----------|-------------------------------------|-------------------------------------|
| | | | For the year ended 31st March, 2021 | For the year ended 31st March, 2020 |
| (I) | Revenue from operations | '7' | 5,66,347.00 | 2,00,000.00 |
| (II) | Other Income | " | - | - |
| (III) | Total Revenues (I + II) | | 5,66,347.00 | 2,00,000.00 |
| (IV) | EXPENSES | | | |
| | (a) Professional Fees | '8' | - | - |
| | (b) Employee benefits expenses | '9' | 33,000.00 | 40,000.00 |
| | (c) Finance Costs | '9' | 501.50 | 2,124.00 |
| | (d) Depreciation and amortization expenses | " | - | - |
| | (e) Other expenses | '10' | 7,84,902.00 | 1,58,874.00 |
| | Total Expenses | | 8,18,403.50 | 2,00,998.00 |
| (V) | Profit before Exceptional and Extraordinary items and Tax (III - IV) | | (2,52,056.50) | (998.00) |
| (VI) | Exceptional items | | - | - |
| (VII) | Profit before Extraordinary items and tax (V - VI) | | (2,52,056.50) | (998.00) |
| (VIII) | Extraordinary Items | | - | - |
| (IX) | Profit before tax (VII - VIII) | | (2,52,056.50) | (998.00) |
| (X) | Tax expense: | | | |
| | Current tax | | - | - |
| | Deferred tax liability / (assets) | | - | - |
| | Tax adjustments for earlier years (Net) | | - | - |
| (XI) | Profit/ (Loss) for the period from Continuing Operations (IX - X) | | (2,52,056.50) | (998.00) |
| (XII) | Profit/ (Loss) from Discontinuing Operations | | - | - |
| (XIII) | Profit/ (Loss) from Discontinuing Operations after Tax | | - | - |
| (XIV) | Tax Expenses of Discontinuing Operations (XII - XIII) | | - | - |
| (XV) | Profit/ (Loss) for the period (XI + XIV) | | (2,52,056.50) | (998.00) |
| (XVI) | Basic / Diluted EPS | '11' | (25.21) | (0.01) |

Significant Accounting Policies
Notes on Accounts

1 to 11

In terms of our attached report of even date
FOR NILMANI K & ASSOCIATES
Chartered Accountants
FRN NO. 017910C

For and on behalf of the Board of Directors of
LEISURE AND LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED
For Leisure & Lifestyle Global Services Pvt. Ltd.

Nilmani Kumar
Proprietor
M NO. 508682

Date : 27/11/2021
Place : NEW DELHI
UDIN : 22508682AAAABI4822

Saikat Mulkherjee **Mousumi Mukherjee**
DIRECTOR DIRECTOR



LEISURE AND LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED

Regd. Office. Shop No. 202, 2nd Floor Vardhman Star city Mall, Sector-7, Dwarka NEW DELHI 110075

Notes forming part of the financial statements

| Particulars | For the year ended 31st March, 2021 | For the year ended 31st March, 2020 |
|--|-------------------------------------|-------------------------------------|
| 2 Share Capital | | |
| Authorised, Issued, Subscribed and Paid-up Share Capital | | |
| Authorised: | | |
| 10,000 equity shares of Rs. 10/- each | 1,00,000.00 | 1,00,000.00 |
| Issued: | | |
| 10,000 equity shares of Rs. 10/- each | 1,00,000.00 | 1,00,000.00 |
| Subscribed and Paid-up: | | |
| 10,000 equity shares of Rs. 10/- each | 1,00,000.00 | 1,00,000.00 |
| | 1,00,000.00 | 1,00,000.00 |
| 2.1 The details of shareholders holding more than 5% shares | As at | As at |
| Name of the shareholder | 31st March, 2021 | 31st March, 2020 |
| | No. of Shares % Held | No. of Shares % Held |
| MOUSUMI MUKHERJEE | 4,900 49.00% | 5,100 51.00% |
| SAIKAT KUMAR MUKHARJEE | 5,100 51.00% | 4,900 49.00% |
| | 10,000 100.00% | 10,000 100.00% |

For Leisure & Lifestyle Global Services Pvt. Ltd.

Saikat Mukherjee
Director

LEISURE AND LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED

Office: Shop No. 202, 2nd Floor Vardhman Star city Mall, Sector-7, Dwarka NEW DELHI 110075

forming part of the Financial Statements

| Note No | Particulars | For the year ended 31st March, 2021 | For the year ended 31st March, 2020 |
|---------|---|-------------------------------------|-------------------------------------|
| 3 | Reserve & Surplus | | |
| | (A) Surplus in the Statement of Profit & Loss | | |
| | Opening Balance | (61,104.00) | (60,106.00) |
| | Transferred from Profit and Loss Account | (2,52,056.50) | (998.00) |
| | | (3,13,160.50) | (61,104.00) |
| | | (3,13,160.50) | (61,104.00) |
| 4 | Other current liabilities | | |
| | Audit Fees Payable | 20,400.00 | 15,300.00 |
| | LOAN FROM RELATED PARTIES | 9,88,234.00 | |
| | Others Payable | 26,858.00 | 13,424.00 |
| | | 10,35,492.00 | 28,724.00 |
| 5 | Cash & cash equivalent | | |
| | Balance with Banks: | | |
| | Kotak Mahindra Bank Ltd | 32,331.50 | 18,120.00 |
| | Cash in hand | | - |
| | | 32,331.50 | 18,120.00 |
| 6 | Short-term loans and advances | | |
| | ADVANCES | 7,90,000.00 | |
| | Short-term loans and advances consist of the following: | | |
| | From Directors | | 49,500.00 |
| | | 7,90,000.00 | 49,500.00 |
| 7 | Revenue from operations | | |
| | Revenue from operations consist of the following: | | |
| | Fees from Training | 5,66,347.00 | 2,00,000.00 |
| | | 5,66,347.00 | 2,00,000.00 |
| 8 | Employee benefits expenses | | |
| | Salaries to Staff | 33,000.00 | 40,000.00 |
| | | 33,000.00 | 40,000.00 |
| 9 | Finance cost | | |
| | Bank Charges | 501.50 | 2,124.00 |
| | | 501.50 | 2,124.00 |
| 10 | Other expenses: | | |
| | (a) Administrative expenses consist of the following: | | |
| | Professional Fees | | |
| | Conveyance Expense | | |
| | Audit Fees | | |
| | For Leisure & Lifestyle Global Services Pvt. Ltd. | | |
| | Maasumi Mulcherga Saitant Mulcherga | 25,000.00 | 89,524.00 |
| | Director | | 5,100.00 |

AND LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED

Shop No. 202, 2nd Floor Vardhman Star city Mall, Sector-7, Dwarka NEW DELHI 110075

Forming part of the Financial Statements

| | | |
|----------------|--------------------|--------------------|
| Advertisement | 1,03,513.00 | |
| Repair | 18,000.00 | |
| Software | 62,000.00 | |
| Server | 13,206.00 | |
| Wallet Expense | 3,27,962.00 | |
| Others Expense | 2,35,221.00 | 64,250.00 |
| | 7,84,902.00 | 1,58,874.00 |

11 Earning Per Share

| | | |
|---|---------------|-----------|
| i) Net Profit after Tax as per statement of Profit & Loss attributable to equity shareholders | (2,52,056.50) | (998.00) |
| ii) Weighted average number of equity shares used as denominator for calculating EPS | 10,000.00 | 10,000.00 |
| iii) Basic and diluted Earning per Share | (25.21) | (0.10) |
| iv) Face Value per Share | 10.00 | 10.00 |

For Leisure & Lifestyle Global Services Pvt. Ltd.

Saikat Mulchayee

Director



LEISURE & LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED

LIST OF SHAREHOLDERS AS ON MARCH 31, 2021

| S. No. | Name | Type of Share | No of shares | Nominal Value Per Share | Total Value of Shares | % of holding |
|--------|----------------------------|---------------|--------------|-------------------------|-----------------------|--------------|
| 1 | Ms. Mousumi Mukherjee | Equity | 4900 | 10.00 | 49,000.00 | 49% |
| 2 | Mr. Saiket Kumar Mukharjee | Equity | 5100 | 10.00 | 51,000.00 | 51% |
| TOTAL | | | 10,000 | | 100,000.00 | 100% |

**For & on behalf of the Board of
LEISURE & LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED**

For Leisure & Lifestyle Global Services Pvt. Ltd.

Mousumi Mukherjee
Director

MOUSUMI MUKHERJEE
Director (DIN: 07323253)

For Leisure & Lifestyle Global Services Pvt. Ltd.

Saiket Mukharjee
Director

SAIKAT KUMAR MUKHARJEE
Director (DIN: 07323267)

Place: Delhi

Date: 27/11/2021

Regd. Office – 202, Vardhaman Star City Mall, Dwarka Sec-7, Dwarka, New Delhi - 110075
Sales Office – 224 / S-4, NITI Khand 1st, Indirapuram, Ghaziabad, UP - 201014
Corporate Office – C-25, MIQB Centre, Noida 58, Gautam Budha Nagar, UP - 201301
CIN - U63030DL2017PTC310666.

Annexure A

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2021

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014

I. REGISTRATION & OTHER DETAILS:

| | | |
|----|--|--|
| 1. | CIN | U63030DL2017PTC310666 |
| 2. | Registration Date | 17/01/2017 |
| 3. | Name of the Company | Leisure & Lifestyle Global Services Private Limited |
| 4. | Category/Sub-category of the Company | Indian Non-Government Company |
| 5. | Address of the Registered office & contact details | Shop No. 202, 2nd Floor, Vardhman Star city Mall, Sector-7, Dwarka, New Delhi-110075 |
| 6. | Whether listed company | Unlisted |
| 7. | Name, Address & contact details of the Registrar & Transfer Agent, if any. | Not Applicable |

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

| S. No. | Name and Description of main products / services | NIC Code of the Product/service | % to total turnover of the company |
|--------|--|---------------------------------|------------------------------------|
| 1 | Tour and Travel | 791 | 100% |

III. PARTICULARS OF HOLDING/ SUBSIDIARY & ASSOCIATE COMPANY:

There is no any Holding/Subsidiary & Associate Company as on 31st March, 2021

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

A) Category-wise Share Holding

[illegible]

[illegible]

| | | | | | | | | | |
|---|-----|--------|--------|------|-----|--------|--------|------|-----|
| C. Shares held by Custodian for GDRs & ADRs | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL |
| Grand Total (A+B+C) | NIL | 10,000 | 10,000 | 100% | NIL | 10,000 | 10,000 | 100% | NIL |

B) Shareholding of Promoter

| S. No | Shareholder's Name | Shareholding at the beginning of the year | | | Shareholding at the end of the year | | | % change in shareholding during the year |
|-------|----------------------------|---|----------------------------------|--|-------------------------------------|----------------------------------|--|--|
| | | No. of Shares | % of total Shares of the company | % of Shares Pledged / encumbered to total shares | No. of Shares | % of total Shares of the company | % of Shares Pledged / encumbered to total shares | |
| 1 | Ms. Mousumi Mukherjee | 5100 | 51% | NIL | 5100 | 51% | NIL | NIL |
| 2 | Mr. Saiket Kumar Mukharjee | 4900 | 49% | NIL | 4900 | 49% | NIL | NIL |

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

There is no change in promoters shareholding.

D) Shareholding Pattern of top ten Shareholders:

(Other than Directors, Promoters and Holders of GDRs and ADRs)

There is no shareholder other than Promoters

E) Shareholding of Directors and Key Managerial Personnel:

| S N | Shareholding of each Directors and each Key Managerial Personnel | Shareholding at the beginning of the year | | Cumulative Shareholding during the Year | |
|-----|--|---|----------------------------------|---|----------------------------------|
| | | No. of shares | % of total shares of the company | No. of shares | % of total shares of the company |
| 1. | Mr. Mousumi Mukherjee | | | | |
| | At the beginning of the year | 4900 | 49% | 4900 | 49% |
| | Change during the year | NIL | NIL | NIL | NIL |
| | At the end of the year | 4900 | 49% | 4900 | 49% |
| 2. | Ms. Saikat Kumar Mukherjee | | | | |
| | At the beginning of the year | 5100 | 51% | 5100 | 51% |

| | | | | |
|------------------------|------|-----|------|-----|
| Change during the year | NIL | NIL | NIL | NIL |
| At the end of the year | 5100 | 51% | 5100 | 51% |

V. INDEBTEDNESS –

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

| | Secured Loans excluding deposits (Rs.) | Unsecured Loans (Rs.) | Deposits (Rs.) | Total Indebtedness (Rs) |
|---|--|-----------------------------|-------------------|-------------------------------|
| Indebtedness at the beginning of the financial year | | | | |
| i) Principal Amount | 0.00 | 0.00 | 0.00 | 0.00 |
| ii) Interest due but not paid | 0.00 | 0.00 | 0.00 | 0.00 |
| iii) Interest accrued but not due | 0.00 | 0.00 | 0.00 | 0.00 |
| Total (i+ii+iii) | 0.00 | 0.00 | 0.00 | 0.00 |
| Change in Indebtedness during the financial year | | | | |
| * Addition | 0.00 | 0.00 | 0.00 | 0.00 |
| * Reduction | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Change | 0.00 | 0.00 | 0.00 | 0.00 |
| Indebtedness at the end of the financial year | | | | |
| i) Principal Amount | 0.00 | 0.00 | 0.00 | 0.00 |
| ii) Interest due but not paid | 0.00 | 0.00 | 0.00 | 0.00 |
| iii) Interest accrued but not due | 0.00 | 0.00 | 0.00 | 0.00 |
| Total (i+ii+iii) | 0.00 | 0.00 | 0.00 | 0.00 |

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

The company has not given any remuneration to its Directors during the relevant Financial Year

A. Remuneration to Managing Director: NIL

B. Remuneration to Director: NIL

C. Remuneration to Key managerial personnel and other MD/ Manager/ WTD: NIL

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NIL

For & on behalf of the Board of

LEISURE & LIFESTYLE GLOBAL SERVICES PRIVATE LIMITED
For Leisure & Lifestyle Global Services Pvt. Ltd.

Mousumi Mukherjee

Director

MOUSUMI MUKHERJEE

Director (DIN: 07323253)

Saikat Mukherjee

Director

SAIKAT KUMAR MUKHARJEE

Director (DIN: 07323267)

Place: Delhi

Date: 27/11/2021

LEISURE AND LIFESTYLE GLOBAL PRIVATE LIMITED

Notes to Financial Statements for the year ended March 31, 2021

(All amounts in Indian Rupees, unless otherwise stated)

1. Basis of preparation

The financial statements have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material aspects in respects with the Notified accounting standard under the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

2. Summary of significant accounting policies

a. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires management to make judgment, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based upon management's best knowledge of current event and actions, uncertainty about these assumption and estimate could result in outcome requiring a material adjustment to the carrying amounts of assets and liabilities in future period.

b. Tangible Fixed Assets

Fixed Assets are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Gains or losses arising from de-recognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

c. Depreciation on tangible fixed assets

Depreciation on fixed assets is provided as per Schedule II of Companies Act, 2013 on Straight Line Method over its economic useful life of fixed assets as follows:

| Fixed Assets | Useful life considered (SLM) |
|------------------------|---------------------------------|
| Office Equipments | 5 Years |
| Furniture and Fixtures | 10 Years |
| Vehicles | 8 Years |
| Computers | 3 Years |

d. Inventories

Inventories have been valued under the First in First out (FIFO) method and are stated at lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs to make the sale.

LEISURE AND LIFESTYLE GLOBAL PRIVATE LIMITED

Notes to Financial Statements for the year ended March 31, 2021

(All amounts in Indian Rupees, unless otherwise stated)

e. Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

The Company derives its revenues primarily from manufacturing & installation of Air Condition, Refrigeration, Ventilation and Bus Products. Revenue from these services are recognised as the related services are rendered.

Revenue from sale of goods is recognized at the point of dispatch /removal from the factory to the customers. The Company collects GST on behalf of the government and, therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue.

f. Income taxes

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The Company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the Company recognizes MAT credit as an asset in accordance with the *Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961*, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The Company

LEISURE AND LIFESTYLE GLOBAL PRIVATE LIMITED

Notes to Financial Statements for the year ended March 31, 2021

(All amounts in Indian Rupees, unless otherwise stated)

reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent the Company does not have convincing evidence that it will pay normal tax during the specified period.

g. Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

For LEISURE AND LIFESTYLE GLOBAL PRIVATE LIMITED

For Leisure & Lifestyle Global Services Pvt. Ltd.

Saikat Mukharjee
Director

SAIKAT KUMAR MUKHARJEE

Director

DIN: 07323267

Date :27.11.2021

Place : New Delhi