

Born to Win



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Regd. Office : Jayshree Talkies Road, Kalwa Chowk, Junagadh - 362 001. (Gujarat)  
 Phone : 0285 - 2650427 | E-mail : mahasagartravels@gmail.com | Web : www.mahasagartravels.com  
 GST : 24AABCM4403H1ZY • CIN : L63040GJ1993PLCO20289 • PAN : AABCM4403H • TAN : AHMM04640G

## STATEMENT OF AUDITED FINANCIAL STATEMENTS FOR THE QUARTER ENDED ON 31.03.2022

	PARTICULARS	Quarter ended					(Amt. in lacs)
		Three months ended on 31.03.2022	Three months ended on 31.12.2021	Three months ended on 31.03.2021	Year to date ended on 31.03.2022	Year to date ended on 31.03.2021	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
<b>1</b>	<b>Income</b>						
	Revenue from operations	1246.86	1317.34	1250.10	4540.98	3328.72	
	Other income	4.47	17.98	50.48	31.21	75.72	
	<b>Total income</b>	<b>1251.33</b>	<b>1335.32</b>	<b>1300.58</b>	<b>4572.19</b>	<b>3404.44</b>	
<b>2</b>	<b>Expenses</b>						
(a)	Cost of materials consumed	538.57	814.42	748.11	2529.90	2125.24	
(b)	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	
(d)	Employee benefit expense	39.73	26.43	25.28	109.78	95.61	
(e)	Finance costs	11.89	6.80	13.08	44.07	49.09	
(f)	Depreciation, depletion and amortisation expense	63.91	67.87	73.57	268.41	299.09	
(f)	<b>Other Expenses</b>						
1	RTO Tax & Toll Tax Exp.	66.66	66.49	70.20	204.81	162.38	
2	Fuel Expenses	306.45	328.15	325.12	1124.69	703.71	
3	Other Expenses	237.50	41.39	185.07	462.24	355.24	
	<b>Total other expenses</b>	<b>610.61</b>	<b>436.03</b>	<b>580.39</b>	<b>1791.74</b>	<b>1221.33</b>	
	<b>Total expenses</b>	<b>1264.71</b>	<b>1351.55</b>	<b>1440.43</b>	<b>4743.90</b>	<b>3790.36</b>	
3	Total profit before exceptional items and tax	-13.38	-16.23	-139.85	-171.71	-385.92	
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	
5	Total profit before tax	-13.38	-16.23	-139.85	-171.71	-385.92	
7	Tax expense	0.00	0.00	0.00	0.00	0.00	
8	Current tax	0.00	0.00	0.00	0.00	0.00	
9	Deferred tax	0.00	0.00	0.00	0.00	0.00	
10	Net profit after tax	-13.38	-16.23	-139.85	-171.71	-385.92	
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00	0.00	0.00	0.00	
12	Net Profit Loss for the period from continuing operations	-13.38	-16.23	-139.85	-171.71	-385.92	
13	Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	
14	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	
15	Net profit (loss) from discontinued operation after tax	0.00	0.00	0.00	0.00	0.00	
16	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	
17	Total profit (loss) for period	-13.38	-16.23	-139.85	-171.71	-385.92	
18	Other comprehensive income net of taxes	0.00	0.00	0.00	0.00	0.00	
19	Total Comprehensive Income for the period	-13.38	-16.23	-139.85	-171.71	-385.92	
20	Total profit or loss, attributable to	0.00	0.00	0.00	0.00	0.00	
	Profit or loss, attributable to owners of parent	0.00	0.00			0.00	
	Total profit or loss, attributable to non-controlling interests	0.00	0.00	0.00	0.00	0.00	
21	Details of equity share capital						
	Paid-up equity share capital	7863500.00	7863500.00	7863500.00	7863500.00	7863500.00	
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	
22	Details of debt securities						
	Paid-up debt capital	0.00	0.00	0.00	0.00	0.00	
	Face value of debt securities	0.00	0.00	0.00	0.00	0.00	
23	Reserves excluding revaluation reserve	9.00	9.00	9.00	9.00	9.00	
24	Debenture redemption reserve	0.00	0.00	0.00	0.00	0.00	
25	Earnings per share						
i	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	-0.17	-0.21	-1.78	-2.18	-4.91	
	Diluted earnings (loss) per share from continuing operations	0.00	0.00	0.00	0.00	0.00	
ii	Earnings per equity share for discontinued operations						
	Basic earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00	
iii	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	-0.17	-0.98	-0.58	-0.12	-0.12	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.00	0.00	0.00	0.00	0.00	



For Mahasagar Travels Ltd.

(Ravi S. Karia)  
 Director  
 Din:00578672



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## Segmentwise Statement of Audited financial results for the quarter ended on 31.03.2022

	PARTICULARS	QUARTER ENDED			(Amt. in lacs)	
		Three months ended on 31.03.2022	Three months ended on 31.12.2021	Three months ended on 31.03.2021	Year ended on 31.03.2022	Year ended on 31.03.2021
		UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	AUDITED
1	<b>SEGMENT REVENUES</b>					
	(net sale/income from each segment should be disclosed under this head)					
	(a)segment-TOURS & TRAVELS	562.52	614.04	580.49	1930.67	1170.70
	(b)segment-PETROL PUMP	910.04	721.27	720.09	3476.17	2233.75
	(c) segment-C	0.00	0.00	0.00	0.00	0.00
	(d) segment-..	0.00	0.00	0.00	0.00	0.00
	(e) unallocated	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>1472.56</b>	<b>1335.31</b>	<b>1300.58</b>	<b>5406.84</b>	<b>3404.45</b>
	less: inter segment Revenue	221.23	256.10	236.59	834.62	504.20
	<b>net sale income From operations</b>	<b>1251.33</b>	<b>1079.21</b>	<b>1063.99</b>	<b>4572.22</b>	<b>2900.25</b>
2	<b>Segment Results(Profit)(+/-)/loss</b>					
	(-)-before tax and interest from Each segment)#					
	(a)segment-TOURS & TRAVELS	(7.89)	(19.18)	(67.21)	(176.08)	(374.76)
	(b)segment- PETROL PUMP	6.40	9.75	0.74	47.58	37.93
	(c)segment-C	0.00	0.00	0.00	0.00	0.00
	(d)segment...	0.00	0.00	0.00	0.00	0.00
	(e)unlocated	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>(1.49)</b>	<b>(9.43)</b>	<b>(66.47)</b>	<b>(128.50)</b>	<b>(336.83)</b>
	less:(1)interest	(11.89)	(6.80)	73.38	(42.61)	49.09
	(2)Other un-allocable	0.00	0.00	0.00	0.00	0.00
	Expenditure net off	0.00	0.00	0.00	0.00	0.00
	(3) un-Allocable income	0.00	0.00	0.00	0.00	0.00
	<b>total profit After tax</b>	<b>(13.38)</b>	<b>(16.23)</b>	<b>(139.85)</b>	<b>(171.11)</b>	<b>(385.92)</b>
3	<b>Segment Assets</b>					
	(a)Segment -TOURS & TRAVELS	623.21	769.06	1216.10	623.21	1216.10
	(b)segment -PETROL PUMP	460.99	461.81	400.56	460.99	400.56
	(c)segment-C	0.00	0.00	0.00	0.00	0.00
	(d) segment ..	0.00	0.00	0.00	0.00	0.00
	(e)unallocated	157.82	157.82	178.22	157.82	178.22
	<b>Total</b>	<b>1242.02</b>	<b>1388.69</b>	<b>1794.88</b>	<b>1242.02</b>	<b>1794.88</b>
4	<b>Segment Liabilities</b>					
	(a)Segment -TOURS & TRAVELS	1005.65	1214.29	1285.36	1005.65	1285.36
	(b)segment -PETROL PUMP	136.75	78.09	98.65	136.75	98.65
	(c)segment-C	0.00	0.00	0.00	0.00	0.00
	(d) segment ..	0.00	0.00	0.00	0.00	0.00
	(e)unallocated	99.62	79.90	10.40	99.62	10.40
	<b>Total</b>	<b>1242.02</b>	<b>1372.28</b>	<b>1394.41</b>	<b>1242.02</b>	<b>1394.41</b>





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**STANDALONE STATEMENT OF ASSETS/ LIABILITIES FOR THE PERIOD ENDED ON MARCH-  
2022**

SR.	PARTICULARS	As at 31-03-2022	As at 31-03-2021
	<b><u>Assets:</u></b>	<b>Audited</b>	<b>Audited</b>
1	<b><u>Non-current assets</u></b>		
	Property, plant and equipment	439.40	736.71
	Capital work-in-progress	0.00	0.00
	Investment property	30.79	30.79
	Goodwill	0.00	0.00
	Other intangible assets	0.00	0.00
	Intangible assets under development	0.00	0.00
	Biological assets other than bearer plants	0.00	0.00
	Investments accounted for using equity method	0.00	0.00
	<b><u>Non-current financial assets:</u></b>		
	Non-current investments	245.12	311.78
	Trade receivables, non-current	0.00	0.00
	Loans, non-current	0.00	0.00
	Other non-current financial assets	0.00	0.00
	<b><u>Total non-current financial assets</u></b>	<b>245.12</b>	<b>311.78</b>
	Deferred tax assets (net)	0.00	0.00
	Other non-current assets	150.67	4.54
	<b><u>Total non-current assets</u></b>	<b>865.98</b>	<b>1083.82</b>
2	<b><u>Current assets</u></b>		
	Inventories	81.68	64.93
	Current financial asset	0.00	0.00
	Current investments	0.00	0.00
	Trade receivables, current	246.73	62.25
	Cash and cash equivalents	27.05	72.27
	Bank balance other than cash and cash equivalents	0.00	0.00
	Loans, current	15.76	7.76
	Other current financial assets	4.82	2.34
	<b><u>Total current financial assets</u></b>	<b>376.04</b>	<b>209.55</b>
	Current tax assets (net)	0.00	0.00
	Other current assets	0.00	0.00
	<b><u>Total current assets</u></b>	<b>376.04</b>	<b>209.55</b>
3	Non-current assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00
	<b>Total assets</b>	<b>1242.02</b>	<b>1293.37</b>





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	<b>Equity and liabilities</b>		
1	<b><u>Equity</u></b>		
	Equity attributable to owners of parent		
	Equity share capital	786.35	786.35
	Other reserve	-862.15	-690.44
	Total equity attributable to owners of parent	0.00	0.00
	Non controlling interest	0.00	0.00
	<b>Total equity</b>	<b>-75.80</b>	<b>95.91</b>
2	<b><u>Liabilities</u></b>		
	<b><u>Non-current liabilities</u></b>		
	<b><u>Non-current financial liabilities</u></b>		
	Borrowings, non-current	509.81	0.00
	Trade payables, non-current	0.00	0.00
	Other non-current financial liabilities	0.00	0.00
	<b>Total non-current financial liabilities</b>	<b>509.81</b>	<b>0.00</b>
	Provisions, non-current	16.77	10.40
	Deferred tax liabilities (net)	0.00	0.00
	Deferred government grants, Non-current	0.00	0.00
	Other non-current liabilities	0.00	0.00
	<b>Total non-current liabilities</b>	<b>526.58</b>	<b>10.40</b>
3	<b><u>Current liabilities</u></b>		
	<b><u>Current financial liabilities</u></b>		
	Borrowings, current	252.39	859.51
	Trade payables, current	524.36	302.53
	Other current financial liabilities	0.00	0.00
	<b>Total current financial liabilities</b>	<b>776.75</b>	<b>1162.04</b>
	Other current liabilities	14.49	25.02
	Provisions, current	0.00	0.00
	Current tax liabilities (Net)	0.00	0.00
	Deferred government grants, Current	0.00	0.00
	<b>Total current liabilities</b>	<b>791.24</b>	<b>1187.06</b>
4	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
5	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	<b>Total liabilities</b>	<b>1242.02</b>	<b>1293.37</b>



for, Mahasagar Travels

*Ravi s. Karia*  
 (Ravi s. Karia)  
 Director  
 Din: 00578672



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### CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2022

(RS. IN LACS)

PARTICULARS	AMOUNT	AMOUNT
<b>CASH FLOW FORM OPERATING ACTIVITES:</b>		
Profit for the period	-171.71	
Depreciation & Amortization	268.41	
Changs in current assets & liabilities		
increases in Inventories	-16.75	
Trade Receivables	-184.48	
Other Current Assets	-2.48	
Other loans & current assets	-8.00	
Borrowings	-607.12	
Trade Payables	221.83	
Other Current Liabilities	-10.53	-510.83
<b>CASH FLOW FORM FINANCING ACTIVITES:</b>		
Increase in borrowings	509.81	
Increase in other provisions	6.37	516.18
<b>CASH FLOW FORM INVESTING ACTIVITES:</b>		
Increase in other non current assets	-146.13	
Decrease in other non current investments	66.67	
Purchase of Fixed Assets	0.00	
Sales of Fixed Assets	28.90	-50.56
Total cash flow during the year		-45.21
Opening cash & cash equivalents		72.27
Closing Cash & Cash Equivalnts		27.06





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**Notes:**

- 1) The above audited financial result for the quarter and year ended 31<sup>st</sup> March, 2022 were reviewed by the Audit committee and approved by the board of directors at their meeting held on 28<sup>th</sup> May, 2022.
- 2) The above result has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015, prescribed under section 133 of the companies act, 2013, and other recognized accounting practices and policies to the extent applicable.
- 3) Figures for the quarter ended 31<sup>st</sup> March, 2022 represents the difference between audited figures in respect of the full financial year and the published figures of nine months ended 31<sup>st</sup> December, 2021, which were subjected to limited review.
- 4) The company continues to adopt measure to curb the impact of COVID-19 pandemic in order to protect health of its employees and ensure business continuity. The impact of this pandemic is a continuing process and the uncertainties associated with its nature and duration. Accordingly the company will continue to monitor material changes to future economic conditions.
- 5) The company has one reportable segment viz. "PETROL PUMP".
- 6) The figures of the previous period have been regrouped / reclassified / re-arranged, wherever necessary to correspond with the current period's classification/disclosure.

**General Note:**

In Compliance with SEBI Circular No. SEBI/HO/MIRSD/MIRSD\_RTAMB/P/CIR/2021/655 dated 3<sup>rd</sup> November, 2021; The Company through its RTA i.e. M /s Link Intime India Pvt. Ltd has sent a request letter along with KYC forms to the physical shareholders of the company to furnish their PAN, KYC and Nomination details.

Date: 28.05.2022  
Place: Junagadh



For Mahasagar Travels Limited

RAVI S. KARIA  
DIRECTOR  
DIN: 00578672