

**BUSH BETTA HOLIDAY OWNERSHIP WILDLIFE ADVENTURE RESORT PVT LTD.,**  
675,9th "A" Main, Indiranagar, 1st Stage  
Bangalore, Karnataka

**BALANCE SHEET AS AT 31-03-2016**

Particulars	Note Nos.	As At 31-03-2016 (Rupees)	As At 31-03-2015 (Rupees)
<b>I EQUITY AND LIABILITIES</b>			
<b>1. Shareholders Funds</b>			
(a) Share Capital	1	1,05,00,200	1,05,00,200
(b) Reserves & Surplus	2	(4,35,61,662)	(4,23,18,723)
<b>2. Non-Current Liabilities</b>			
(a) Long - Term Borrowings	3	1,02,292	79,820
<b>3. Current Liabilities</b>			
(a) Other Current Liabilities	4	3,34,75,193	3,34,75,193
(b) Short - Term Provisions	5	22,685	33,708
<b>TOTAL</b>		<b>5,38,708</b>	<b>17,70,198</b>
<b>II ASSETS</b>			
<b>1. Non - Current Assets</b>			
(a) Fixed Assets	6	4,14,668	4,14,668
(i) Tangible Assets		-	10,52,674
(ii) Intangible Assets		-	-
(b) Long-Term Loans and Advances	7	1,24,040	1,24,040
(c) Other Non-Current Assets	8	-	1,78,816
<b>TOTAL</b>		<b>5,38,708</b>	<b>17,70,198</b>
<b>NOTES TO ACCOUNTS</b>			
Significant Accounting Policies & Notes to Financial Statements		1 to 14	

As per our report of even date  
for P.MURALI & Co.,  
Chartered Accountants  
FRN:007257S

  
M. V. Joshi  
Partner  
Membership No.024784



for and on behalf of the Board of Directors  
BUSH BETTA HOLIDAY OWNERSHIP WILDLIFE  
ADVENTURE RESORT PRIVATE LIMITED

  
Y. VARUN REDDY  
Director  
DIN:01905757



  
D. KRISHNA KUMAR RAJU  
Director  
DIN:00115553

PLACE: HYDERABAD  
DATE :14-05-2016



**BUSH BETTA HOLIDAY OWNERSHIP WILDLIFE ADVENTURE RESORT PVT LTD.,**

675,9th "A" Main, Indiranagar, 1st Stage  
Bangalore, Karnataka

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31-03-2016**

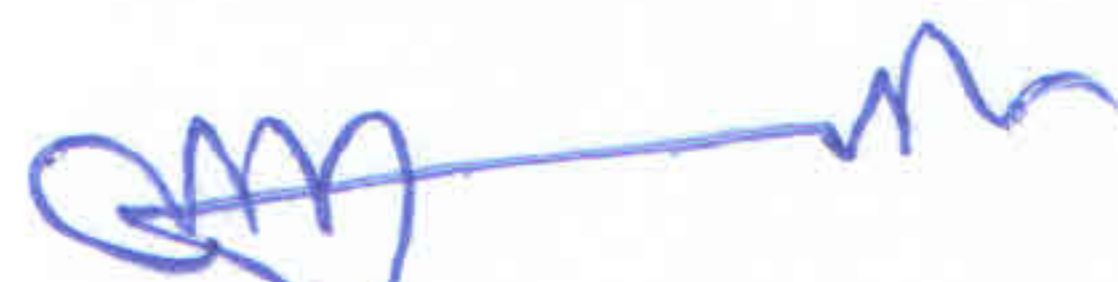
Particulars	Note Nos.	Year Ended 31-03-2016 (Rupees)	Year Ended 31-03-2015 (Rupees)
<b>1. INCOME</b>			
Revenue From Operations			
Other Income			
<b>TOTAL REVENUE</b>		-	-
<b>2. EXPENDITURE</b>			
Depreciation and Amortisation Expenses	6	10,52,673	10,52,673
Other Expenses	9	1,90,266	1,90,050
<b>TOTAL EXPENDITURE</b>		<b>12,42,939</b>	<b>12,42,723</b>
<b>3. PROFIT</b>			
Profit Before Tax (1 - 2)		(12,42,939)	(12,42,723)
Tax Expense:			
- Current Tax		-	
- Deferred Tax		-	
Profit for the Year		(12,42,939)	(12,42,723)
Earning Per Share			
- Basic		(1.18)	(1.18)
- Diluted		(1.18)	(1.18)

Significant Accounting Policies & Notes to Financial Statements

1 to 14

As per our report of even date  
for P.MURALI & Co.,

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M. V. Joshi  
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Y. VARUN REDDY  
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Director  
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PLACE: HYDERABAD  
DATE :14-05-2016



NOTES TO BALANCE SHEET

NOTE NO. 1 : SHARE CAPITAL

Particulars	Amount in ₹	
	As at 31-03-2016	As at 31-03-2015
<b>Authorised Capital</b> 11,00,000 Equity Shares (Previous Year 11,00,000 Equity Shares)	1,10,00,000	1,10,00,000
<b>Issued, Subscribed &amp; Fully Paid up:</b> 10,50,020 Equity Shares (Previous Year 10,50,020 Equity Shares)	1,05,00,200	1,05,00,200
<b>Par Value per Share</b>	10	10

Notes:

- 3 a. Terms /rights attached to equity shares  
i. The Company has only one class of shares referred to as equity shares having a par value of Rs.10/- each holder of equity share is entitled to one vote per share

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

Total No of shares at opening accounting period	10,50,020	10,50,020
Add: No of shares Allotted during the year	-	-
Add: No of shares issued during the year - Bonus Issue	-	-
Add: No of shares issued during the year - Cash Issue	-	-
Less : No of shares Forfeited/Bought Back during the year	-	-
Total No of shares at end of accounting period	10,50,020	10,50,020

Shares in the Company held by each shareholder holding more than 5% shares of the Company

Name of the Shareholder	As at 31-03-2016	As at 31-03-2015
<b>Country Club Hospitality &amp; Holidays Limited</b>		
- No of Shares	10,50,017	10,50,017
- % held in the Company	99.99	99.99

NOTE NO. 2 : RESERVES AND SURPLUS

Particulars	As at 31-03-2016	As at 31-03-2015
<b>Subsidy</b>		
As per last year Balance Sheet	31,00,000	31,00,000
Add: Transfer from statement of Profit and Loss account	-	-
	31,00,000	31,00,000
<b>Surplus:</b>		
<b>Surplus in Statement of Profit and Loss</b>		
As per last year Balance Sheet	(4,54,18,723)	(4,41,76,000)
Add: Current year Profit	(12,42,939)	(12,42,723)
	(4,66,61,662)	(4,54,18,723)
	(4,35,61,662)	(4,23,18,723)





## NOTE NO. 3 : LONG - TERM BORROWINGS

Amount in ₹

Particulars	Amount in ₹	
	As at 31-03-2016	As at 31-03-2015
<b>Unsecured</b>		
Loans and Advances From Related Parties		
- Country Club Hospitality & Holidays Limited	1,02,292	79,820
	<u>1,02,292</u>	<u>79,820</u>

## NOTE NO.4 : OTHER CURRENT LIABILITIES

Particulars	Amount in ₹	
	As at 31-03-2016	As at 31-03-2015
Other Liabilities	3,34,75,193	3,34,75,193
	<u>3,34,75,193</u>	<u>3,34,75,193</u>

## NOTE NO.5 : SHORT - TERM PROVISIONS

Particulars	Amount in ₹	
	As at 31-03-2016	As at 31-03-2015
Others		
- Consultancy & Profesional Charges Payable	22,685	33,708
	<u>22,685</u>	<u>33,708</u>

## NOTE NO. 7 : LONG - TERM LOANS AND ADVANCES

Particulars	Amount in ₹	
	As at 31-03-2016	As at 31-03-2015
Security Deposit	1,24,040	1,24,040
	<u>1,24,040</u>	<u>1,24,040</u>

## NOTE NO. 8 : OTHER NON-CURRENT ASSETS

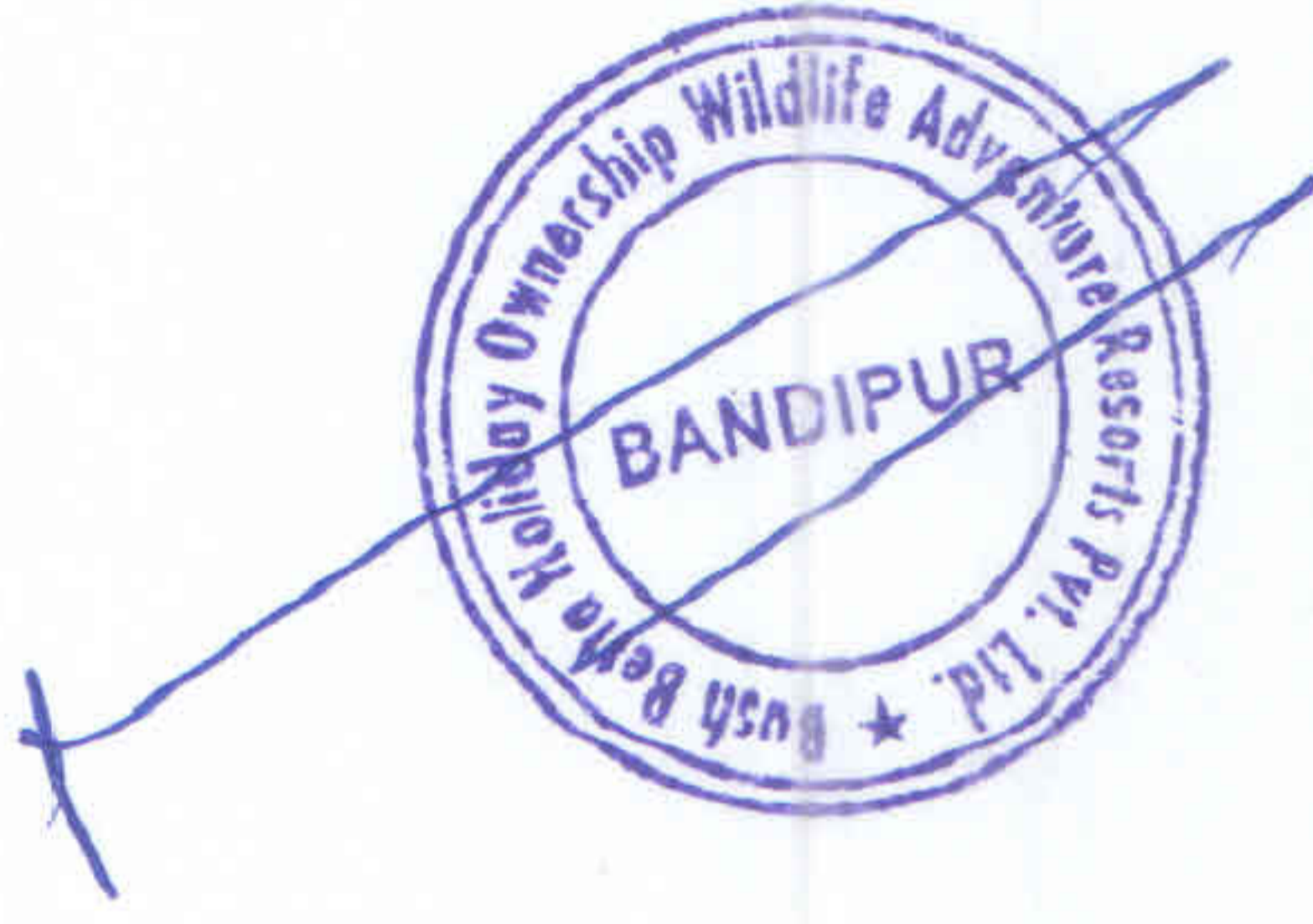
Particulars	Amount in ₹	
	As at 31-03-2016	As at 31-03-2015
Unamortised Selling and Preliminary Expenses		
Selling Deffered Expenses	-	1,78,162
Preliminary Expenses Not Written off	-	654
	<u>-</u>	<u>1,78,816</u>





NOTE NO. 9 : OTHER EXPENSES

Particulars	Amount in ₹	
	Year Ended 31-03-2016	Year Ended 31-03-2015
Rates & Taxes	50	-
Miscellaneous Expenses Written Off	1,78,816	1,78,814
Payment to Auditors: - As Auditor	11,400	11,236
	<u>1,90,266</u>	<u>1,90,050</u>





**BUSH BETTA HOLIDAY OWNERSHIP WILDLIFE ADVENTURE RESORT PVT LTD.,**  
675,9th "A" Main, Indiranagar, 1st Stage  
Bangalore, Karnataka

PARTICULARS	(SLM METHOD)									
	GROSS BLOCK AS ON 01-04-2015	ADDITIONS DURING THE YEAR	DELETIONS DURING THE YEAR	GROSS BLOCK AS ON 31-03-2016	DEPRECIATION UP TO 01-04-2015	DEPRECIATION DURING THE YEAR	DELETION DEP DURING THE YEAR	DEPRECIATION AS ON 31-03-2016	NET BLOCK AS ON 31-03-2016	NET BLOCK AS ON 31-03-2015
<b>Tangible Assets</b>										
Site Development	4,14,668			4,14,668					4,14,668	4,14,668
Total - A	4,14,668			4,14,668					4,14,668	4,14,668
Previous Year	4,14,668			4,14,668					4,14,668	4,14,668

**Intangible Assets**

Brand Development	1,05,26,732			1,05,26,732	94,74,058.55	10,52,673	1,05,26,732	0	10,52,673	10,52,673
Total - B	1,05,26,732			1,05,26,732	94,74,059	10,52,673	1,05,26,732	0	10,52,673	10,52,673
Previous Year	1,05,26,732			1,05,26,732	84,21,386	10,52,673	94,74,059	10,52,674	21,05,346	21,05,346
Grand Total (A+B)	1,09,41,400			1,09,41,400	94,74,059	10,52,673	1,05,26,732	4,14,668	14,67,341	14,67,341
Total Previous Year	1,09,41,400			1,09,41,400	84,21,386	10,52,673	94,74,059	14,67,342	25,20,014	25,20,014






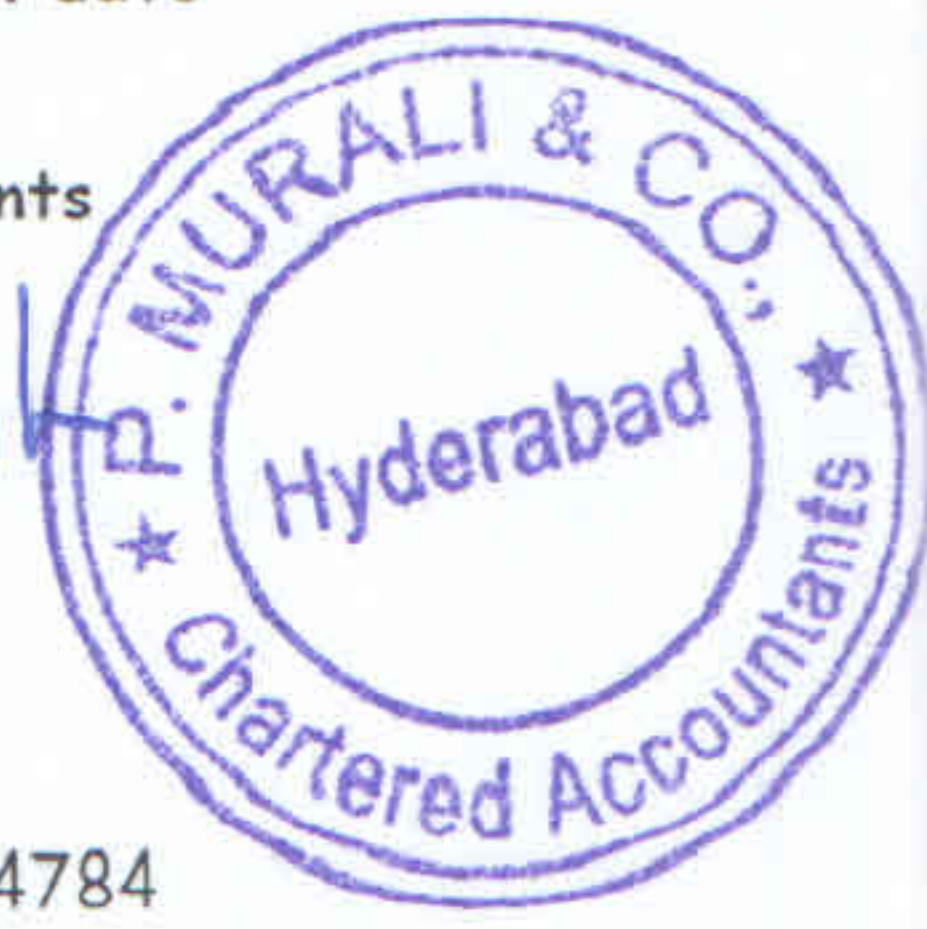
**BUSH BETTA HOLIDAY OWNERSHIP WILDLIFE ADVENTURE RESORT PVT LTD.,**  
 "Amrutha Castle", 5-9-16, Saifabad, Opp: Secretariat  
 Hyderabad - 500 063

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2016**

Particulars	Current Year Amount in ₹	Previous Year Amount in ₹
<b>I. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Profit Before Tax	(12,42,939)	(12,42,723)
<b>Adjustments for : -</b>		
Depreciation	10,52,673	10,52,673
Interest Paid		
Excess amount charged to surplus in Reserves and Surplus		
Excess amount charged to Deferred Tax in Deferred Tax Liability		
Interest Income		
<b>Operating Cash Flow before Working Capital Changes</b>	<u>(1,90,266)</u>	<u>(1,90,050)</u>
(Increase) / Decrease in Inventory		
(Increase) / Decrease in Trade Receivables		
(Increase) / Decrease in Short Term Loans & Advances		
(Increase) / Decrease in Other Non - Current Assets	1,78,816	1,78,814
(Increase) / Decrease in Current Investments		
Increase / (Decrease) in Deferred Income( Current)		
Increase / (Decrease) in Trade Payables		
Increase / (Decrease) in Other Current Liabilities		
Increase / (Decrease) in Short Term Provisions	(11,023)	11,236
<b>CASH GENERATED FROM OPERATIONS</b>	<u>(22,472)</u>	<u>-</u>
Add: Prior Period Expenses	-	-
Less: Income Tax Paid		
<b>CASH GENERATED FROM OPERATING ACTIVITIES</b>	<u>(22,472)</u>	<u>-</u>
<b>II. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase/Sale of fixed Assets		
Capital Work in Progress, Pre-operative Expenses		
Interest Income		
(Increase) / Decrease in Long Term Loans & Advances		
<b>NET CASH AVAILABLE FROM INVESTING ACTIVITIES</b>	<u>-</u>	<u>-</u>
<b>III. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds From Issue of Equity Shares		
Proceeds/(Repayment) of Loan		
Share Premium and Capital Reserve		
Interest Paid		
Increase / (Decrease) in Other Long Term Liabilities		
Increase / (Decrease) in Long Term Borrowings	22,472	
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>22,472</u>	<u>-</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS(I+II+III)</b>	<u>0</u>	<u>-</u>
Opening Balance of Cash & Cash Equivalents	-	-
Closing Balance of Cash & Cash Equivalents	<u>0</u>	<u>-</u>

As per our report of even date  
 for P.MURALI & Co.,  
 Chartered Accountants  
 FRN:0072575

  
 M. V. Joshi  
 Partner  
 Membership No.024784



for and on behalf of the Board of Directors  
 BUSH BETTA HOLIDAY OWNERSHIP WILDLIFE  
 ADVENTURE RESORT PRIVATE LIMITED



  
 Y. VARUN REDDY  
 Director  
 DIN:01905757

  
 D. KRISHNA KUMAR RAJU  
 Director  
 DIN:00115553

PLACE: HYDERABAD  
 DATE :05-05-2016



# BUSH BETTA HOLIDAY OWNERSHIP WILDLIFE ADVENTURE RESORT PRIVATE LIMITED

## SIGNIFICANT ACCOUNTING POLICIES:

### a) BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

These financial statements of the Company are prepared in accordance with the Indian Generally Accepted Accounting Principles (GAAP) under the Historical Cost convention on the accrual basis except for certain financial instruments which are measured at Fair Values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

### b) REVENUE RECOGNITION:

- i) The Company follows the mercantile system of Accounting and recognizes Income and expenditure on accrual basis.
- ii) Revenue is not recognized on the grounds of prudence, until realized in respect of liquidated damages, delayed payments as recovery of the amounts are not certain.

### c) FIXED ASSETS:

Fixed assets are stated at cost. Cost comprises the Purchase price and other attributable expenses.

### d) DEPRECIATION:

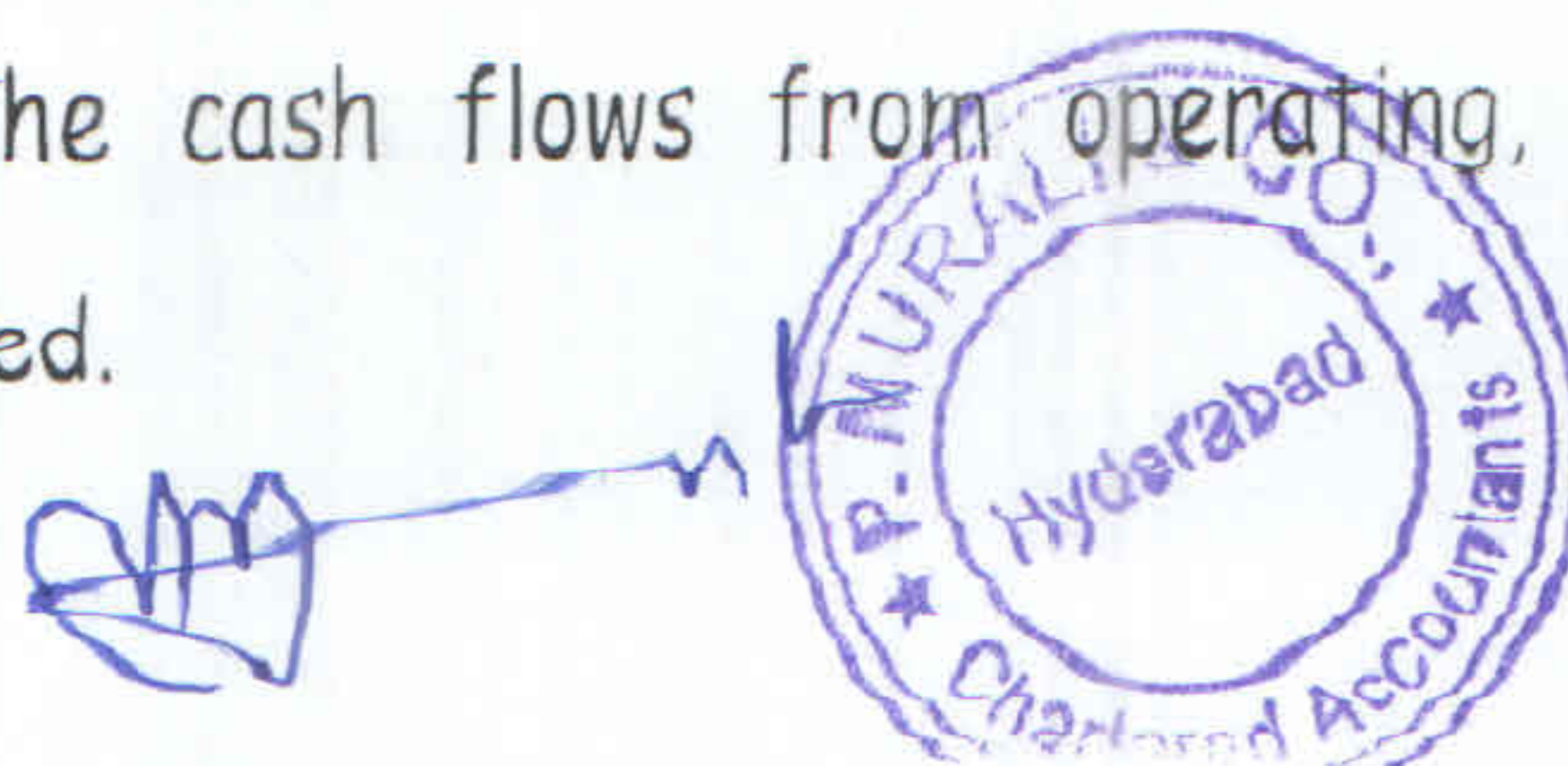
The company has calculated depreciation according to the provisions of Schedule II of Companies Act, 2013

### e) PROVISIONS

Provisions are recognized when the company has a legal and constructive obligation as a result of a past event, for which it is probable that a cash outflow will be required and a reliable estimate can be made of the amount of the obligation.

### f) CASH FLOW STATEMENT

Cash flow statements are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.





BUSH BETTA HOLIDAY OWNERSHIP WILDLIFE ADVENTURE RESORT PRIVATE LIMITED

Notes to Accounts

10. There are no dues to SSI Units outstanding for more than 45 days.

11. Auditors' Remuneration:

Particulars	Amount in ₹	
	31-03-2016	31-03-2015
Audit Fee	11,400/-	11,236/-

12. RELATED PARTIES

Name	Nature of Transaction	Amount in ₹	
		31-03-2016	31-03-2015
Country club hospitality & Holidays Limited	Unsecured Loans Acquired	1,02,292/-	79,820/-

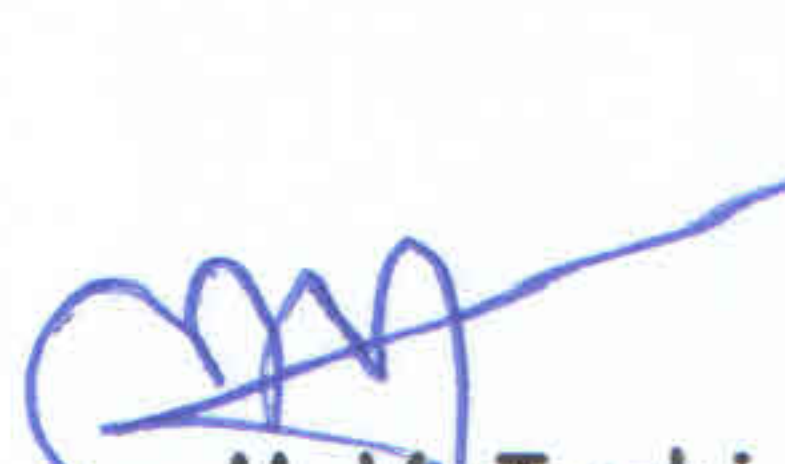
13. Previous years' figures are restated/regrouped/rearranged wherever necessary in order to Conform to the current years' grouping and classifications.

14. Figures have been rounded off to the nearest rupee.

SIGNATURE TO NOTES 1 To 14

As per our report of even date  
For P. Murali & Co.,  
Chartered Accountants  
Firm Registration No : 007257S

For and on behalf of the Board  
For BUSH BETTA HOLIDAY OWNERSHIP WILDLIFE  
ADVENTURE RESORT PRIVATE LIMITED

  
M.V. Joshi  
Partner  
Membership No:024784



  
Y. Varun Reddy  
Director  
DIN:01905757

  
D. Krishna Kumar Raju  
Director  
DIN:00115553

Place: Hyderabad  
Date :14-05-2016

