

**SWAMI VIVEKANAND TRAINING AND EDUCATION CENTRE PRIVATE LIMITED**

723/A, Prathmesh Complex, Veeradesai Road Extension  
Andheri (West), Mumbai-400 053

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

Particulars	Note Nos.	As At 31-03-2016 Amount in ₹	As At 31-03-2015 Amount in ₹
<b>I EQUITY AND LIABILITIES</b>			
<b>1. Shareholders Funds</b>			
(a) Share Capital	1	49,90,800	49,90,800
(b) Reserves & Surplus	2	(9,83,04,693)	(2,19,66,671)
<b>2. Non-Current Liabilities</b>			
(a) Long - Term Borrowings	3	10,83,04,298	10,78,58,552
(b) Deferred Tax Liabilities (Net)	4	1,53,70,150	1,36,64,673
(c) Deferred Income - Advance towards Members Facilities		4,64,34,698	4,64,34,698
<b>3. Current Liabilities</b>			
(a) Other Current Liabilities	5	1,56,103	1,56,103
(b) Short - Term Provisions	6	1,23,412	4,40,737
<b>TOTAL</b>		<b>7,70,74,768</b>	<b>15,15,78,892</b>
<b>II ASSETS</b>			
<b>1. Non - Current Assets</b>			
(a) Fixed Assets	7		
(i) Tangible Assets		6,54,62,493	13,97,19,161
(ii) Intangible Assets		1,13,89,761	1,13,89,761
(b) Long-Term Loans and Advances	8	10,000	3,60,000
<b>2. Current Assets</b>			
(a) Current Investments	9	1,00,000	1,00,000
(b) Cash and Cash Equivalents	10	10,514	9,970
(c) Short-Term Loans and Advances	11	1,02,000	-
<b>TOTAL</b>		<b>7,70,74,768</b>	<b>15,15,78,892</b>


**NOTES TO ACCOUNTS**

Significant Accounting Policies & Notes to Financial Statements

1 to 19

As per our report of even date  
for P.MURALI & Co.,  
Chartered Accountants  
Regd No.0072575

M V Joshi  
Partner  
Membership No.024784



for and on behalf of the Board of Directors  
SWAMI VIVEKANAND TRAINING AND EDUCATION  
CENTRE PRIVATE LIMITED



Y.SIDDHARTH REDDY  
Director  
DIN:00815456

Y.VARUN REDDY  
Director  
DIN:01905757

PLACE: HYDERABAD  
DATE :22-05-2016



**SWAMI VIVEKANAND TRAINING AND EDUCATION CENTRE PRIVATE LIMITED**

723/A, Prathmesh Complex, Veeradesai Road Extension  
Andheri (West), Mumbai-400 053

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

Particulars	Note Nos.	Year Ended 31-03-2016 Amount in ₹	Year Ended 31-03-2015 Amount in ₹
<b>1. INCOME</b>			
Revenue From Operations			
Other Income		1,02,656	-
<b>TOTAL REVENUE</b>		<b>1,02,656</b>	<b>-</b>
<b>2. EXPENDITURE</b>			
Employee Benefit Expenses	12	4,66,972	4,23,893
Depreciation and Amortisation Expenses	7	11,61,691	32,13,843
Other Expenses	13	7,31,06,538	11,236
<b>TOTAL EXPENDITURE</b>		<b>7,47,35,201</b>	<b>36,48,972</b>
<b>3. PROFIT</b>			
Profit Before Tax		(7,46,32,545)	(36,48,972)
Tax Expense:			
- Current Tax			
- Deferred Tax		17,05,477	14,65,885
Profit for the Year		(7,63,38,022)	(51,14,857)
Earning Per Share			
- Basic		(69,398.20)	(4,649.87)
- Diluted		(69,398.20)	(4,649.87)

Significant Accounting Policies & Notes to Financial Statements

1 to 19

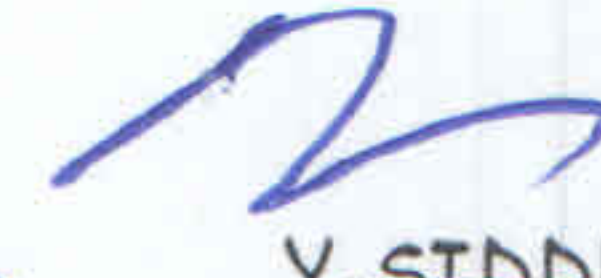
As per our report of even date  
for P.MURALI & Co.,


Chartered Accountants  
Regd No.007257S


  
M V Joshi  
Partner  
Membership No.024784



for and on behalf of the Board of Directors  
SWAMI VIVEKANAND TRAINING AND EDUCATION  
CENTRE PRIVATE LIMITED

  
V. SIDDHARTH REDDY  
Director  
DIN:00815456

  
V. VARUN REDDY  
Director  
DIN:01905757



PLACE: HYDERABAD  
DATE :22-05-2016



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>		
1100 Equity Shares (Previous Year 1100 Equity Shares)	1,10,000	1,10,000
48900 Preference Shares (Previous Year 48900 Preference Shares)	48,90,000	48,90,000
	<u>50,00,000</u>	<u>50,00,000</u>
<b>Issued, Subscribed &amp; Fully Paid up:</b>		
1008 Equity Shares (Previous Year 1008 Equity Shares)	1,00,800	1,00,800
48900 Preference Shares (Previous Year 48900 Preference Shares)	48,90,000	48,90,000
	<u>49,90,800</u>	<u>49,90,800</u>
<b>Par Value per Share</b>		
Equity share	100	100
Preference Share	100	100

Notes:

3 a. Terms /rights attached to equity shares

- i. The Company has Two classes of shares referred to as equity shares and Preference Shares having a par value of Rs.100/- each both Classes. Share holder of equity and Preference shares 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

Equity Shares

Total No of shares at opening accounting period	1,008	1,008
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	<u>1,008</u>	<u>1,008</u>

Preference Shares

Total No of shares at opening accounting period	48,900	48,900
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	<u>48,900</u>	<u>48,900</u>

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 - Equity	972	972
- % held in the Company	96.43	96.43
<b>Country Club Hospitality &amp; Holidays Limited</b>		
- No of Shares - Preference Shares	48,900	48,900
- % held in the Company	100	100

NOTE NO. 2 : RESERVES AND SURPLUS

Particulars	As at 31-03-2016	As at 31-03-2015
<b>General Reserve</b>		
As per last year Balance Sheet	1,30,13,376	1,30,13,376
Add: Transfer from statement of Profit and Loss account	-	-
	<u>1,30,13,376</u>	<u>1,30,13,376</u>
<b>Surplus:</b>		
<b>Surplus in Statement of Profit and Loss</b>		
As per last year Balance Sheet	(3,49,80,047)	(2,98,65,190)
Add: Current year Profit	(7,63,38,022)	(51,14,857)
	<u>(11,13,18,069)</u>	<u>(3,49,80,047)</u>
	<u>(9,83,04,693)</u>	<u>(2,19,66,671)</u>





## NOTE NO. 3 : LONG - TERM BORROWINGS

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	10,74,02,237	10,69,82,497
- Swimwell Investment & Trading Pvt.Ltd.	26,006	-
Other loans and advances		
- Loan from Others	8,76,055	8,76,055
	<u>10,83,04,298</u>	<u>10,78,58,552</u>

## NOTE NO. 4 : DEFERRED TAX LIABILITIES (NET)

Particulars	Amount in ₹	
	As at 31-03-2016	As at 31-03-2015
Opening Deferred tax Liability	1,36,64,673	1,21,98,788
Add: Deferred Tax Liability for the year ( Due to SLM and WDV Difference )	17,05,477	14,65,885
	<u>1,53,70,150</u>	<u>1,36,64,673</u>

## NOTE NO.5 : OTHER CURRENT LIABILITIES

Particulars	Amount in ₹	
	As at 31-03-2016	As at 31-03-2015
Dues to Statutory Authorities	1,56,103	1,56,103
	<u>1,56,103</u>	<u>1,56,103</u>

## NOTE NO.6 : SHORT - TERM PROVISIONS

Particulars	Amount in ₹	
	As at 31-03-2016	As at 31-03-2015
Provision for Employee Benefits		
Salaries & Wages Payable	31,711	3,43,193
PF Payable	4,439	4,039
ESI Payable	2,276	4,447
Professional Tax Payable	14,300	7,350
Others		
- Consultancy & Professional Charges Payable	22,686	33,708
- Provision for Expenses	48,000	48,000
	<u>1,23,412</u>	<u>4,40,737</u>

## NOTE NO. 8 : LONG - TERM LOANS AND ADVANCES

Particulars	Amount in ₹	
	As at 31-03-2016	As at 31-03-2015
Security Deposit	10,000	10,000
Loans and Advances to Related Parties		
- Swimwell Trading Investment pvt.ltd	-	3,50,000
	<u>10,000</u>	<u>3,60,000</u>

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**NOTE NO. 7 FIXED ASSETS**

(SLM METHOD)  
Amount in Rs

PARTICULARS	GROSS BLOCK AS ON 1-4-2015	ADDITIONS DURING THE YEAR	DELETIONS DURING THE YEAR	GROSS BLOCK AS ON 31-03-2016	DEPRECIATION UP TO 1-4-2015	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>										
Land	89,36,685			89,36,685					89,36,685	89,36,685
Building	14,97,73,714		8,00,00,000	6,97,73,714	2,23,92,788	3,14,273.22	69,05,024	1,58,02,037	5,39,71,677	12,73,80,926
Furniture & Fixtures	1,80,68,131			1,80,68,131	1,80,68,131			1,80,68,131	-	-
Plant & Machinery	1,33,87,323			1,33,87,323	99,85,774	8,47,418		1,08,33,192	25,54,131	34,01,549
Computers	4,93,125			4,93,125	4,93,125			4,93,125	-	-
<b>Total - A</b>	<b>19,06,58,978</b>	<b>-</b>	<b>8,00,00,000</b>	<b>11,06,58,978</b>	<b>5,09,39,819</b>	<b>11,61,691</b>	<b>69,05,024</b>	<b>4,51,96,486</b>	<b>6,54,62,493</b>	<b>13,97,19,160</b>
Previous Year	19,06,58,978	-	-	19,06,58,978	4,77,25,975	32,13,843		5,09,39,818	13,97,19,161	14,29,33,004
<b>Intangible Assets</b>										
<b>Intangible Assets</b>	<b>1,13,89,761.00</b>			<b>1,13,89,761</b>					<b>1,13,89,761</b>	<b>1,13,89,761</b>
Total - B	1,13,89,761	-	-	1,13,89,761	-	-	-	-	1,13,89,761	1,13,89,761
Previous Year	1,13,89,761	-	-	1,13,89,761	-	-	-	-	1,13,89,761	1,13,89,761
<b>Grand Total (A+B)</b>	<b>20,20,48,739</b>	<b>-</b>	<b>8,00,00,000</b>	<b>12,20,48,739</b>	<b>5,09,39,819</b>	<b>11,61,691</b>	<b>69,05,024</b>	<b>4,51,96,486</b>	<b>7,68,52,254</b>	<b>15,11,08,921</b>
Total Previous Year	20,20,48,739	-	-	20,20,48,739	4,77,25,975	32,13,843	-	5,09,39,818	15,11,08,922	15,43,22,765





SWAMI VIVEKANAND TRAINING AND EDUCATION CENTRE PRIVATE LIMITED

ASST. YEAR. 2016-2017  
P.Y.E : 31.03.2016  
W D V

FIXED ASSETS SCHEDULES

PARTICULARS	NET BLOCK	ADDITIONS		BLOCK AS ON 31-Mar-16	DEPRECIATION	DELETIONS	NET BLOCK
	AS ON 01-Apr-15	More than 180 Days	Less than 180 Days			DURING THE YEAR	AS ON 31-Mar-15
Land	89,36,685.00			89,36,685			89,36,685.00
Building	6,64,30,079.37			6,64,30,079	61,70,615.94	47,23,920	5,55,35,543.43
Furniture & Fixtures	36,53,261.38			36,53,261	3,65,326.14		32,87,935.24
Plant & Machinery	9,66,896.08			9,66,896	1,45,034.41		8,21,861.67
Computers	94.03			94	56.42		37.61
	7,99,87,015.86			7,99,87,016	66,81,033	47,23,920	6,85,82,063





## NOTE NO. 9 : CURRENT INVESTMENTS

Particulars	Amount in ₹	
	As at 31-03-2016	As at 31-03-2015
Investment in Bharat Co-op.Bank Ltd. 2000 shares of Rs.50/- each	1,00,000	1,00,000
	<u>1,00,000</u>	<u>1,00,000</u>

## NOTE NO. 10 : CASH AND CASH EQUIVALENTS

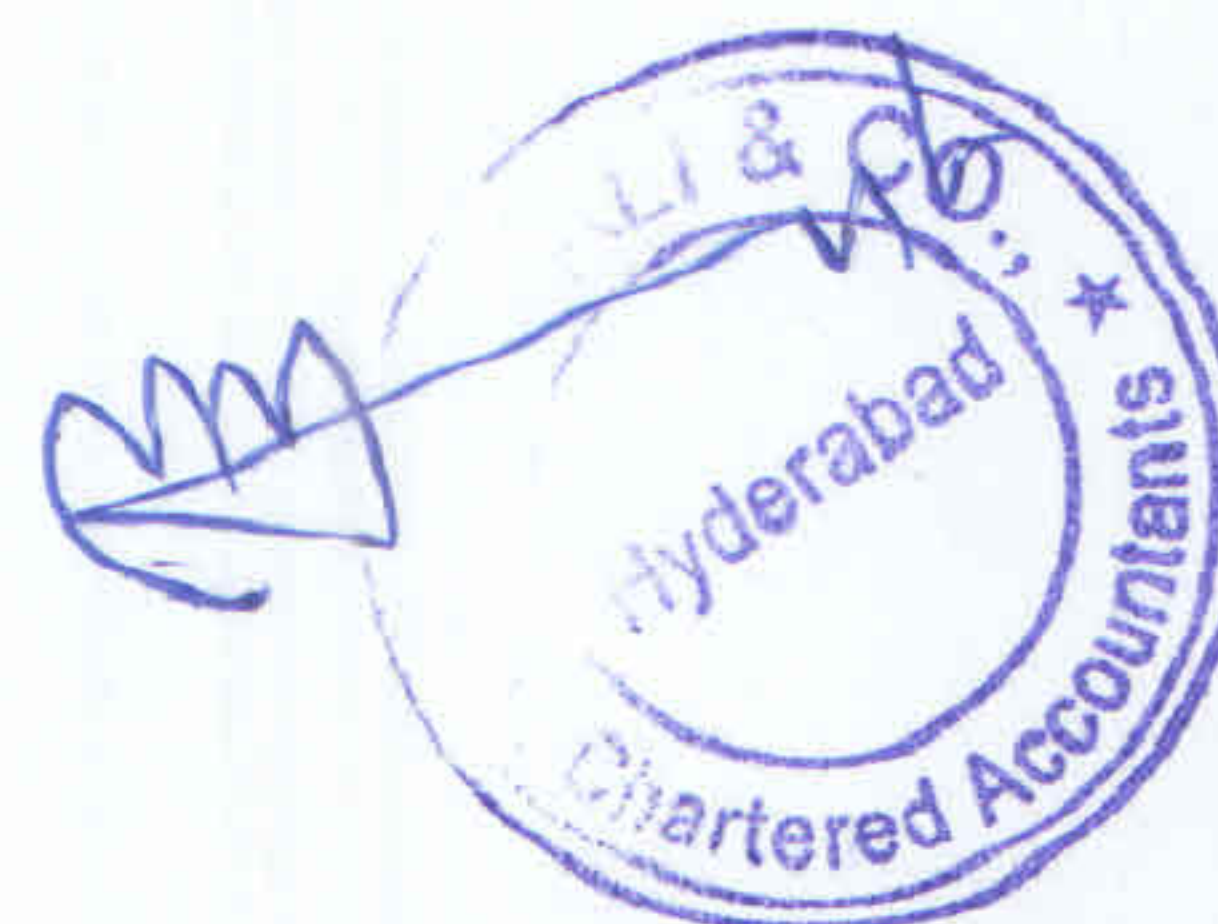
Particulars	Amount in ₹	
	As at 31-03-2016	As at 31-03-2015
Cash on hand	9,970	9,970
Balances with banks :		
- Current Accounts	544	-
	<u>10,514</u>	<u>9,970</u>

## NOTE NO. 11 : SHORT TERM LOANS AND ADVANCES

Particulars	Amount in ₹	
	As at 31-03-2016	As at 31-03-2015
Advances with Statutory Authorities	1,02,000	-
	<u>1,02,000</u>	<u>-</u>



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NOTES TO STATEMENT OF PROFIT & LOSS

NOTE NO. 12 :EMPLOYEE BENEFIT EXPENSES

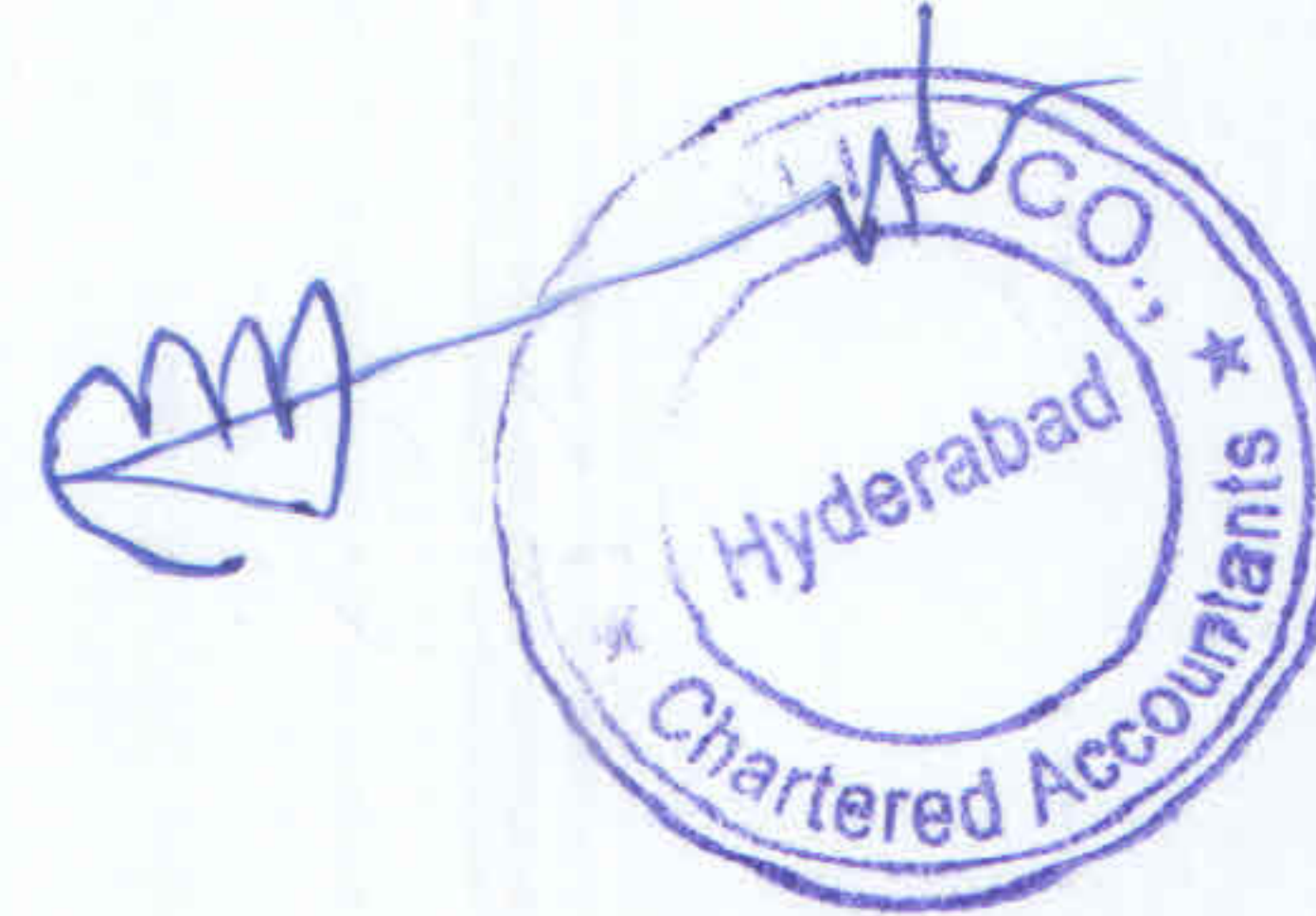
Particulars	Amount in ₹	
	Year Ended 31-03-2016	Year Ended 31-03-2015
Salaries and Wages	4,01,333	3,80,006
Contribution to PF & Other Funds	65,639	43,887
	<u>4,66,972</u>	<u>4,23,893</u>

NOTE NO. 13 : OTHER EXPENSES

Particulars	Year Ended	
	31-03-2016	31-03-2015
Rates & Taxes	50	-
Financial Charges	112	-
Administration Expenses	7,30,94,976	-
Payment to Auditors: - As Auditor	11,400	11,236
	<u>7,31,06,538</u>	<u>11,236</u>



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**SWAMI VIVEKANAND TRAINING AND EDUCATION CENTRE PRIVATE LIMITED**


723/A, Prathmesh Complex, Veeradesai Road Extension  
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**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	(7,46,32,545)	(36,48,972)
<b>Adjustments for : -</b>		
Depreciation	11,61,691	32,13,843
Interest Paid		
Interest Income		
<b>Operating Cash Flow before Working Capital Changes</b>	<b>(7,34,70,853)</b>	<b>(4,35,129)</b>
(Increase) / Decrease in Inventory		
(Increase) / Decrease in Trade Receivables		
(Increase) / Decrease in Short Term Loans & Advances	(1,02,000)	-
(Increase) / Decrease in Other Non - Current Assets		
(Increase) / Decrease in Current Investments		
Increase / (Decrease) in Trade Payables		
Increase / (Decrease) in Other Current Liabilities	-	(31,77,000)
Increase / (Decrease) in Short Term Provisions	(3,17,325)	3,70,265
<b>CASH GENERATED FROM OPERATIONS</b>	<b>(7,38,90,178)</b>	<b>(32,41,864)</b>
Add: Prior Period Expenses	-	-
Less: Income Tax Paid		
<b>CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>(7,38,90,178)</b>	<b>(32,41,864)</b>
<b>II. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase/Sale of fixed Assets	7,30,94,976	
Capital Work in Progress, Pre-operative Expenses		
Interest Income		
(Increase) / Decrease in Long Term Loans & Advances	3,50,000	
<b>NET CASH AVILABLE FROM INVESTING ACTIVITIES</b>	<b>7,34,44,976</b>	<b>-</b>
<b>III. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds From Issue of Equity Shares		
Proceeds/(Repayment) of Loan		
Interest Paid		
Increase / (Decrease) in Long Term Borrowings	4,45,746	32,41,864
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>4,45,746</b>	<b>32,41,864</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS(I+II+III)</b>	<b>544</b>	<b>-</b>
Opening Balance of Cash & Cash Equivalents	9,970	9,970
Closing Balance of Cash & Cash Equivalents	10,514	9,970

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

Chartered Accountants  
FRN:007257S

  
M. V. Joshi  
Partner  
Membership No.024784



PLACE: HYDERABAD  
DATE :22-05-2016

for and on behalf of the Board of Directors  
SWAMI VIVEKANAND TRAINING AND  
EDUCATION CENTRE PRIVATE LIMITED



  
Y. SIDDHARTH REDDY  
Director  
DIN:00815456

  
Y. VARUN REDDY  
Director  
DIN:01905757



**SWAMI VIVEKANAND TRAINING AND EDUCATION CENTRE 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:**

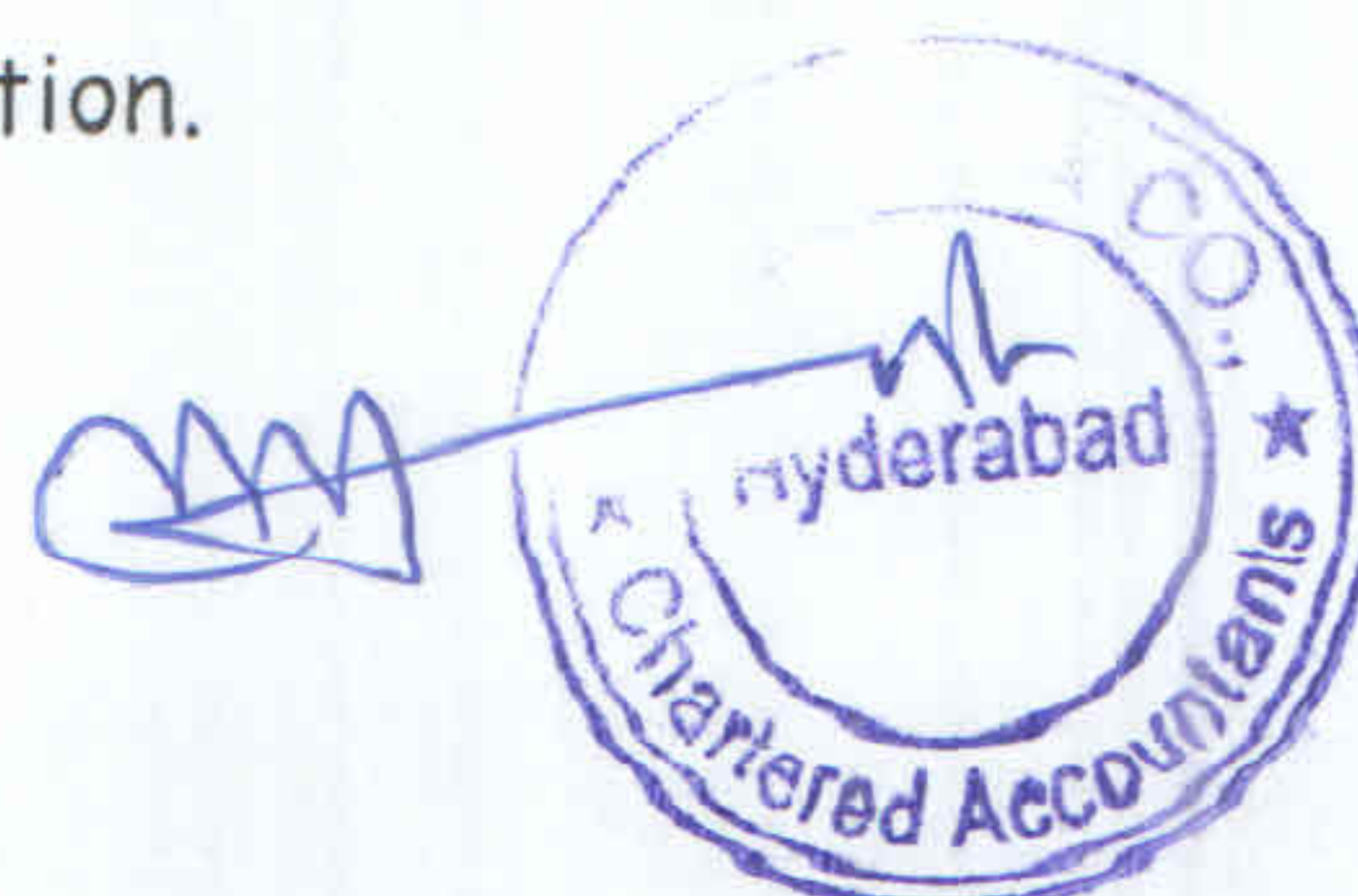
Fixed assets are stated at cost. Cost comprises the Purchase price and other attributable expenses.

**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.





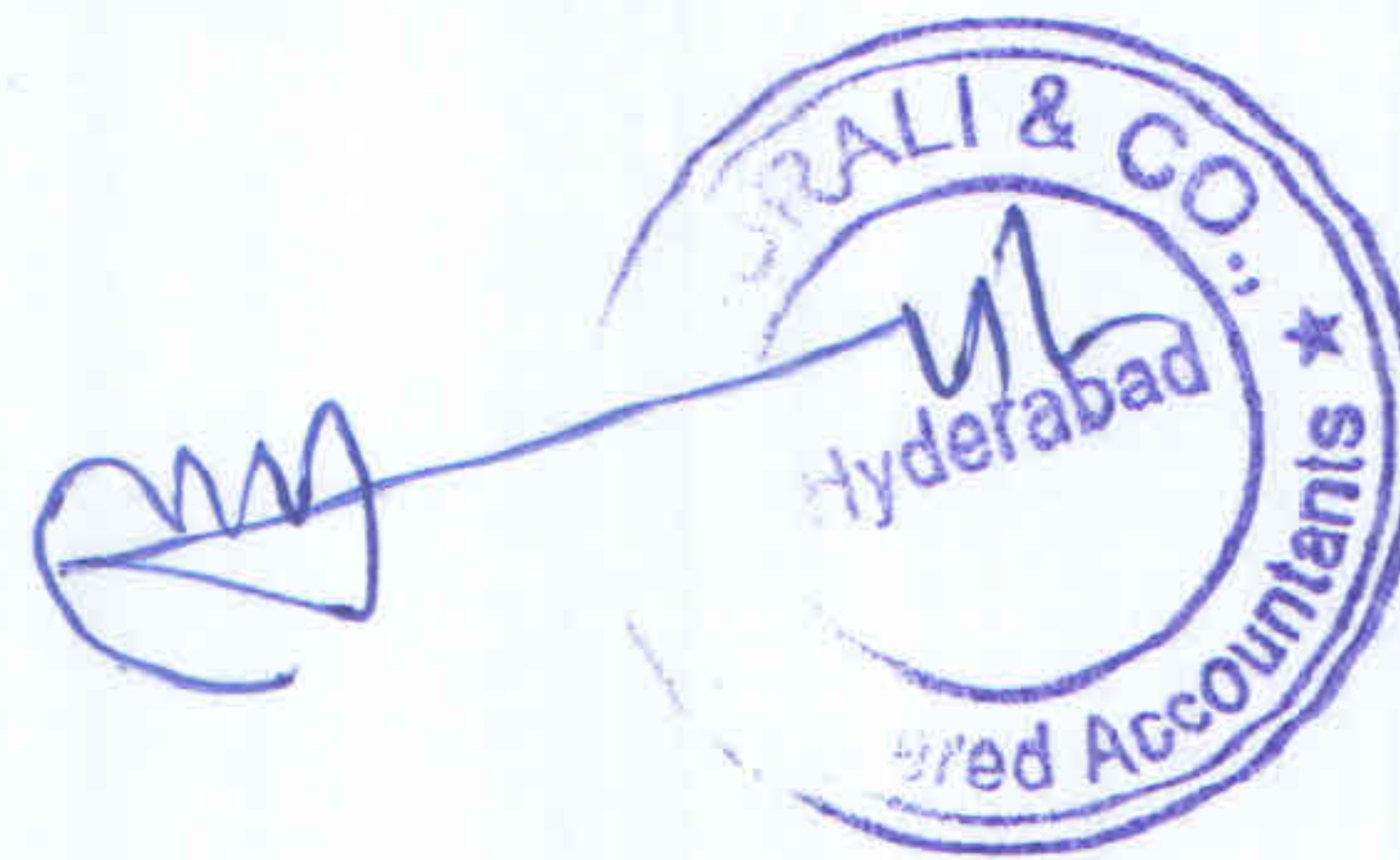
f) CASH FLOW STATEMENT

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.

g) TAXATION:

The current charge for income tax is calculated in accordance with the relevant tax Regulations Regulations applicable to the company.

Deferred tax asset or liability is recognized for future tax consequences attributable to the timing differences that result between profit offered for Income tax and the profit as per the financial statements. Deferred tax asset or liability is measured as per the tax rates/laws that have been enacted or substantively enacted by the Balance Sheet date.





**SWAMI VIVEKANAND TRAINING AND EDUCATION CENTRE PRIVATE LIMITED**

Notes to Accounts

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

15. Contingent liability:

Particulars	Amount in ₹	
	31-03-2016	
Corporate Guarantee given to others	8,76,19,077/-	

16. Auditors' Remuneration:

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

17. Related Party Transactions


Name	Nature of Transaction	Amount in ₹	
		31-03-2016	31-03-2015
Country Club Hospitality & Holidays Limited	Loans & advances acquired	10,74,02,237/-	10,69,82,497/-
Swimwell Investment & Trading Pvt Ltd	Loans & advances acquired	26,006/-	-

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

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

**SIGNATURE TO NOTES 1 To 19**

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

  
M.V. Joshi  
Partner  
Membership No:024784



For and on behalf of the Board  
For SWAMI VIVEKANAND TRAINING AND  
EDUCATION CENTRE PRIVATE LIMITED

  
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Place: Hyderabad  
Date :22-05-2016

