

**AQUARIAN REALTORS PRIVATE LIMITED**

Survey No. 170/7, Country Club De Goa, "Saronto", Madachem

Bhatlem, Anjuna, Goa

**BALANCE SHEET AS AT 31-03-2022**

All Amounts are in ₹Lakhs, Except No of shares & EPS

Particulars	Note Nos.	As At	As At
		31-03-2022	31-03-2021
<b>I ASSETS</b>			
<b>1. Non - Current Assets</b>			
(a) Property, Plant and Equipment	1	2,021.82	2,042.67
(b) Capital Work In Progress		-	-
(c) Other Intangible Assets		-	-
(d) Right-of-use assets		-	-
(e) Financial Assets			
(i) Investments	2	1,200.00	1,200.00
(ii) Trade Receivables		-	-
(iii) Loans and Advances	3	837.84	837.84
(iv) Other Financial Assets		-	-
(f) Deferred Tax Assets (Net)		-	-
(g) Other Non Current Assets		-	-
<b>2. Current Assets</b>			
(a) Inventories		-	-
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade Receivables	4	140.59	127.66
(iii) Cash & Cash Equivalents	5	103.93	4.82
(iv) Short Term Loans and Advances	6	83.13	275.06
(v) Others		-	-
(c) Other current assets	7	20.78	17.54
<b>TOTAL</b>		<b>4,408.10</b>	<b>4,505.58</b>
<b>II EQUITY AND LIABILITIES</b>			
<b>1. Equity</b>			
(a) Equity Share Capital	8	1.00	1.00
(b) Other Equity	9	(459.99)	(461.03)
<b>2. Non-Current Liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	10	4,614.90	4,648.94
(ii) Trade Payables		-	-
(iii) Other Financial Liabilities		-	-
(b) Provisions		-	-
(c) Deferred Tax Liabilities (Net)	11	147.23	140.79
(d) Other Non Current Liabilities	12	4.78	4.78
<b>3. Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Lease Liabilities		-	-
(iii) Trade Payables	13	45.20	42.36
- total outstanding dues of micro enterprises and small enterprises		-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(iv) Other Financial Liabilities		-	-
(b) Other Current Liabilities	14	49.40	93.96
(c) Provisions	15	5.58	34.79
(d) Current Tax Liabilities (Net)		-	-
<b>TOTAL</b>		<b>4,408.10</b>	<b>4,505.58</b>

Significant Accounting Policies & Notes to Financial Statements

1 to 33

As per our report of even date  
for P C N & Associates

Chartered Accountants  
FRN:016016S

  
K. Gopala Krishna  
Partner  
Membership No.203605  
UDIN:22203605ATCRQZ9484



for and on behalf of the Board of Directors  
AQUARIAN REALTORS PRIVATE LIMITED



Y. RAJEEV REDDY  
Director  
DIN:00115430

Y. MANULA REDDY  
Director  
DIN:00115485

PLACE: HYDERABAD  
DATE :27-05-2022



# AQUARIAN REALTORS PRIVATE LIMITED

Survey No. 170/7, Country Club De Goa, "Saronto", Madachem  
Bhatlem, Anjuna, Goa

## STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31-03-2022

All Amounts are in ₹Lakhs, Except No of shares & EPS

Particulars	Note Nos.	Year Ended 31-03-2022	Year Ended 31-03-2021
<b>1. INCOME</b>			
Revenue from operations		-	-
Other Income	16	32.40	32.40
<b>TOTAL REVENUE</b>		<b>32.40</b>	<b>32.40</b>
<b>2. EXPENDITURE</b>			
Cost of Material Consumed	17	-	3.09
Employee Benefit Expenses	18	-	7.72
Depreciation and Amortisation Expenses	1	20.85	20.85
Finance costs		-	-
Other Expenses	19	4.07	9.18
<b>TOTAL EXPENDITURE</b>		<b>24.92</b>	<b>40.83</b>
<b>3. PROFIT</b>			
Profit\Loss Before Tax (1 - 2)		7.48	(8.43)
Tax Expense:			
- Current Tax		-	-
- Deferred Tax		6.44	7.81
Profit\Loss for the Year		1.04	(16.24)
Earning Per Share			
- Basic		103.94	(1,623.83)
- Diluted		103.94	(1,623.83)

Significant Accounting Policies & Notes to Financial Statements

1 to 33

As per our report of even date

for P C N & Associates

(Formerly known as Chandra Babu Naidu & Co)

Chartered Accountants

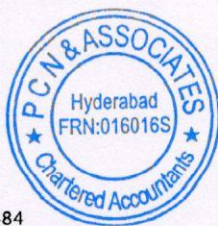
FRN:016016S

M. Chandra Babu

Partner

Membership No.227849

UDIN:22203605ATCRQZ9484



PLACE: HYDERABAD

DATE :27-05-2022

for and on behalf of the Board of Directors  
AQUARIAN REALTORS PRIVATE LIMITED



Y. RAJEEV REDDY

Director

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Director

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Survey No. 170/7, Country Club De Goa, "Saronto", Madachem  
Bhatlem, Anjuna, Goa

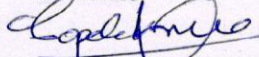
## CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2022

All Amounts are ₹ in Lakhs, Except No of shares & EPS

Particulars	Current Year	Previous Year
<b>I. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Profit Before Tax	7.48	(8.43)
<b>Adjustments for : -</b>		
Depreciation	20.85	20.85
Interest Paid	-	-
Interest Income	-	-
<b>Operating Cash Flow before Working Capital Changes</b>	<b>28.33</b>	<b>12.42</b>
(Increase) / Decrease in Inventory	-	3.09
(Increase) / Decrease in Trade Receivables	(12.94)	(13.75)
(Increase) / Decrease in Short Term Loans & Advances	191.93	1.05
(Increase) / Decrease in Other Current Assets	(3.24)	(2.83)
(Increase) / Decrease in Current Investments	-	-
Increase / (Decrease) in Deferred Income( Current)	-	-
Increase / (Decrease) in Trade Payables	2.84	7.73
Increase / (Decrease) in Other Current Liabilities	(44.56)	(1.99)
Increase / (Decrease) in Short Term Provisions	(29.21)	4.44
<b>CASH FLOW FROM OPERATIONS</b>	<b>133.15</b>	<b>10.15</b>
Add: Prior Period Expenses	-	-
Less: Income Tax Paid	-	-
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>133.15</b>	<b>10.15</b>
<b>II. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase/Sale of Property Plant & Equipment	-	-
Capital Work in Progress, Pre-operative Expenses	-	-
Interest Income	-	-
(Increase) / Decrease in Long Term Loans & Advances	-	2.13
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>-</b>	<b>2.13</b>
<b>III. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds From Issue of Equity Shares	-	-
Proceeds/(Repayment) of Loan	(34.04)	(9.15)
Share Premium and Capital Reserve	-	-
Interest Paid	-	-
Increase / (Decrease) in Other Long Term Liabilities	-	-
Increase / (Decrease) in Long Term Liabilities	-	-
<b>NET CASH FLOW IN FINANCING ACTIVITIES</b>	<b>(34.04)</b>	<b>(9.15)</b>
<b>NET FLOW IN CASH AND CASH EQUIVALENTS(I+II+III)</b>	<b>99.11</b>	<b>3.13</b>
Opening Balance of Cash & Cash Equivalents	4.82	1.69
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>103.93</b>	<b>4.82</b>

As per our report of even date

for P C N & Associates  
Chartered Accountants  
FRN:016016S



K. Gopala Krishna  
Partner  
Membership No.203605  
UDIN:22203605ATCRQZ9484



for and on behalf of the Board of Directors  
AQUARIAN REALTORS PRIVATE LIMITED



Y. RAJEEV REDDY  
Director  
DIN:00115430

Y. MANULA REDDY  
Director  
DIN:00115485

PLACE: HYDERABAD  
DATE :27-05-2022



**M/s AQUARIAN REALTORS 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 Relevant to rules issued there under. 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. 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.

**D. PROPERTY, PLANT & EQUIPMENT:**

Property, Plant & Equipment is stated at cost. Cost comprises the Purchase price and other attribute expenses.

**E. DEPRECIATION**

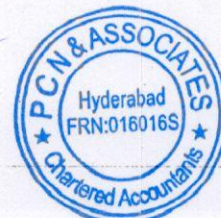
Depreciation is in accordance with provisions of Schedule II of Companies Act, 2013.

**F. DEFERRED TAX ASSET/LIABILITY:**

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 standalone 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.



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## G. EARNINGS PER SHARE

The Basic and Diluted Earnings Per Share (EPS) is computed by dividing the net profit after tax for the year by weighted average number of Equity shares outstanding during the year.

## H. INVESTMENTS:

Non-current investments are valued at cost less permanent diminution in value.

## I. ROUNDING OF AMOUNTS

All the amounts disclosed in the Financial Statements and notes have been rounded off to the Hundreds and decimals there of as per requirement of Schedule III of the Companies Act, 2013 unless otherwise stated.





**AQUARIAN REALTORS PVT LTD**  
Survey No. 170/7, Country Club De Goa, "Sarovar", Madachem  
Bhatlem, Anjuna, Goa

	PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS						Intangible Assets		
	Land & Site Development	Buildings	Furniture & Fixtures	Plant & Machinery	Computers	Vehicles	Total Property, Plant and Equipment	Software & Development	Total Intangible Assets
<b>Cost</b>									
As at March 31st, 2020	1,151.75	1,091.00	5.68	46.36	1.36	-	2,296.16	-	-
Additions									
Disposals									
As at March 31st, 2021	1,151.75	1,091.00	5.68	46.36	1.36	-	2,296.16	-	-
Additions									
Disposals									
As at March 31st, 2022	1,151.75	1,091.00	5.68	46.36	1.36	-	2,296.16	-	-
Depreciation									
As at March 31st, 2020		213.64	4.19	13.46	1.36	-	232.65	-	-
Charge for the period		17.24	0.68	2.93	-	-	20.85	-	-
Disposals									
As at March 31st, 2021		230.88	4.86	16.39	1.36	-	253.49	-	-
Charge for the period		17.24	0.68	2.93	-	-	20.85	-	-
Disposals									
As at March 31st, 2022		248.11	5.54	19.33	1.36	-	274.34	-	-
<b>Net Block</b>									
As at March 31st, 2022	1,151.75	842.89	0.15	27.03	-	-	2,021.82	-	-
As at March 31st, 2021	1,151.75	860.13	0.82	29.96	-	-	2,042.67	-	-



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**AQUARIAN REALTORS PVT LTD**  
 Survey No. 170/7, Country Club De Goa, "Sarovita", Madachem  
 Bhatlem, Anjuna, Goa

ASST. YEAR. 2022-2023  
 P. Y E : 31.03.2021  
 W D V

All Amounts are in ₹ Lakhs. Except No of shares & EPS

PARTICULARS	NET BLOCK	ADDITIONS		BLOCK		NET BLOCK
	AS ON 01-Apr-21	More than 180 Days	Less than 180 Days	AS ON 31-Mar-22	DEPRECIATION	AS ON 31-Mar-22
Land	704.13			704.13		704.13
Land & Site Development	520.50			520.50		520.50
Building	423.94			423.94	42.39	381.54
Furniture & Fixtures	2.48			2.48	0.25	2.23
Plant & Machinery	19.73			19.73	2.96	16.77
Computers	0.04			0.04	0.01	0.02
	<b>1,670.81</b>			<b>1,670.81</b>	<b>45.62</b>	<b>1,625.20</b>

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## NOTES TO BALANCE SHEET

## NOTE NO. 2 : INVESTMENTS

All Amounts are in ₹Lakhs, Except No of shares &amp; EPS

Particulars	As at	As at
	31-03-2022	31-03-2021
Long Term Investments (At Cost, Un Quoted)		
Investment in Equity Shares of Subsidiaries (Non Trade Fully Paid Up)		
Jade Resorts Pvt Ltd	1,200.00	1,200.00
10000 Equity Shares of Rs.10 Each		
	<u>1,200.00</u>	<u>1,200.00</u>

## NOTE NO. 3 : LOANS AND ADVANCES

Particulars	As at	As at
	31-03-2022	31-03-2021
Unsecured Considered Good		
Capital advance	169.62	169.62
Security Deposit	2.36	2.36
Loans and Advances to Related Parties		
- Jade Resorts Pvt Ltd	665.86	665.86
	<u>837.84</u>	<u>837.84</u>

## NOTE NO. 4 : TRADE RECEIVABLES

Particulars	As at	As at
	31-03-2022	31-03-2021
Receivables outstanding for more than six months from the date they are due for payment Considered Good	131.84	112.91
Receivables outstanding for less than six months from the date they are due for payment Considered Good	8.75	14.75
	<u>140.59</u>	<u>127.66</u>

## Trade receivables ageing schedule

## As at March, 31 2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 years	1 to 2 years	2 to 3 years	More than 3 years	
Unsecured & Considered Good	8.75	12.45	18.16	21.46	79.77	140.59
Balance as at year end	8.75	12.45	18.16	21.46	79.77	140.59

## As at March, 31 2021

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 years	1 to 2 years	2 to 3 years	More than 3 years	
Unsecured & Considered Good	14.75	11.53	12.65	18.12	70.59	127.66
Balance as at year end	14.75	11.53	12.65	18.12	70.59	127.66

## NOTE NO. 5 : CASH AND CASH EQUIVALENTS

Particulars	As at	As at
	31-03-2022	31-03-2021
Cash on hand	3.18	3.18
Balances with banks :		
- Current Accounts	100.75	1.63
	<u>103.93</u>	<u>4.82</u>

## NOTE NO. 6 : SHORT TERM LOANS AND ADVANCES

Particulars	As at	As at
	31-03-2022	31-03-2021
Loans and Advances to Employees	-	0.21
Advances Recoverable in Cash or Kind	83.13	274.85
	<u>83.13</u>	<u>275.06</u>





## NOTE NO. 7 : OTHER CURRENT ASSETS

All Amounts are in ₹Lakhs, Except No of shares &amp; EPS

Particulars	As at	As at
	31-03-2022	31-03-2021
TDS ReceivableS	20.77	17.53
TCS Receivable	0.01	0.01
	<u>20.78</u>	<u>17.54</u>

## NOTE NO. 8 : EQUITY SHARE CAPITAL

Particulars	As at	As at
	31-03-2022	31-03-2021
<b>Authorised Capital</b>	10.00	10.00
10000 Equity Shares (Previous Year 10000 Equity Shares)		
<b>Issued, Subscribed &amp; Fully Paid up:</b>	1.00	1.00
1000 Equity Shares ( Previous Year 1000 Equity Shares)		
	<u>1.00</u>	<u>1.00</u>
<b>Par Value per Share</b>	100	100

## Notes:

1 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.100/-. Each shareholder 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

	31-03-2022		31-03-2021	
	Nos	Amount	Nos	Amount
At the beginning Of the accounting period	1,000	1.00	1,000	1.00
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	-	-	-	-
Outstanding at the end of the accounting period	<u>1,000</u>	<u>1.00</u>	<u>1,000</u>	<u>1.00</u>

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

Name of the Shareholder	31-03-2022		31-03-2021	
	Nos	% holdona	Nos	% holdona
Country Club Hospitality & Holidays Limited	997	99.7	997	99.7

## Shareholding of promoters

Promoter's Name	No of Shares	% of Total Shares	% of Change during the year
Country Club Hospitality & Holidays Limited	997	99.70	Nil
Y.Rajeev Reddy - Nominee of Country Club Hospitality & Holidays Ltd	1	0.10	Nil
Y.Manjula Reddy - Nominee of Country Club Hospitality & Holidays Ltd	1	0.10	Nil
Y.Siddharth Reddy - Nominee of Country Club Hospitality & Holidays Ltd	1	0.10	Nil

## NOTE NO. 9 : OTHER EQUITY

Particulars	As at	As at
	31-03-2022	31-03-2021
Surplus/(Deficit):		
Surplus/(Deficit) in Statement of Profit and Loss		
As per last year Balance Sheet	(461.03)	(444.79)
Add: Current year Profit/(Loss)	1.04	(16.24)
	<u>(459.99)</u>	<u>(461.03)</u>

## NOTE NO. 10 : BORROWINGS

Particulars	As at	As at
	31-03-2022	31-03-2021
<b>Unsecured</b>		
Loans and Advances From Related Parties		
- Country Club Hospitality & Holidays Limited	4,550.45	4,584.49
- Zen Garden Hotel Pvt Ltd	47.37	47.37
- Country Vacations International Limited - India	6.00	6.00
- Bright Resorts Pvt Ltd	5.08	5.08
- Kolet Resorts Pvt Ltd	6.00	6.00
	<u>4,614.90</u>	<u>4,648.94</u>

## NOTE NO. 11 : DEFERRED TAX LIABILITIES (NET)

Particulars	As at	As at
	31-03-2022	31-03-2021
Opening Deferred tax Liability	140.79	132.98
Add: Deferred Tax Liability for the year ( Due to SLM and WDV Difference )	6.44	7.81
	<u>147.23</u>	<u>140.79</u>





## NOTE NO. 12 : OTHER NON CURRENT LIABILITIES

All Amounts are in ₹Lakhs, Except No of shares &amp; EPS

Particulars	As at	As at
	31-03-2022	31-03-2021
Unsecured Lease Deposit	4.78	4.78
	<u>4.78</u>	<u>4.78</u>

## NOTE NO. 13 : TRADE PAYABLES

Particulars	As at	As at
	31-03-2022	31-03-2021
Total Outstanding Dues to Micro and Small Enterprises		
Others	45.20	42.36
	<u>45.20</u>	<u>42.36</u>

The Company has not received any intimation from Suppliers regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, and hence disclosure relating to the outstanding amount due to MSME & other than MSME has not been furnished.

Trade payables ageing schedule for the year ended as on March 21, 2022

Sl. No	Particulars	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
i	Others	10.66	10.13	8.32	16.09	45.20
ii	Disputed dues - MSME					
iii	Disputed dues - Others					

Trade payables ageing schedule for the year ended as on March 21, 2021

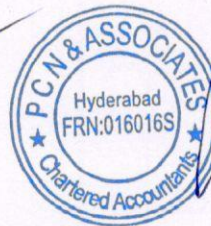
Sl. No	Particulars	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
i	Others	11.13	9.09	6.55	15.59	42.36
ii	Disputed dues - MSME					
iii	Disputed dues - Others					

## NOTE NO.14 : OTHER CURRENT LIABILITIES

Particulars	As at	As at
	31-03-2022	31-03-2021
Dues to Statutory Authorities	49.40	91.58
Creditors for Capital Goods	-	2.38
	<u>49.40</u>	<u>93.96</u>

## NOTE NO.15 : PROVISIONS

Particulars	As at	As at
	31-03-2022	31-03-2021
Provision for Employee Benefits		
- Salaries & Other Benefits Payable	-	10.79
- PF Payable	2.70	2.70
- ESI Payable	0.45	0.45
- Professional Tax Expenses	1.50	1.50
Others		
- Consultancy & Professional Charges Payable	0.93	0.81
- Provision for Expenses	-	18.54
	<u>5.58</u>	<u>34.79</u>





NOTES TO STATEMENT OF PROFIT & LOSS

NOTE NO. 16 : OTHER INCOME

All Amounts are in ₹Lakhs, Except No of shares & EPS

Particulars	Year Ended	Year Ended
	31-03-2022	31-03-2021
Lease Rent & Misc	32.40	32.40
	<u>32.40</u>	<u>32.40</u>

NOTE NO. 17 : COST OF MATERIAL CONSUMED

Particulars	Year Ended	Year Ended
	31-03-2022	31-03-2021
Opening Stock of Food & Beverages, Stores and Operating Supplies	-	3.09
Add: Purchases	-	-
Less: Closing Stock of Food & Beverages, Stores and Operating Supplies	-	-
	<u>-</u>	<u>3.09</u>

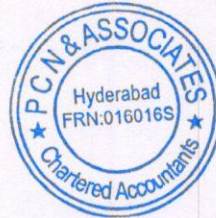
NOTE NO. 18 : EMPLOYEE BENEFIT EXPENSES

Particulars	Year Ended	Year Ended
	31-03-2022	31-03-2021
Salaries & Other Benefits	-	7.48
Contribution to Provident & Other Funds	-	0.18
Staff Welfare Expenses	-	0.06
	<u>-</u>	<u>7.72</u>

NOTE NO. 19 : OTHER EXPENSES

Particulars	Year Ended	Year Ended
	31-03-2022	31-03-2021
Upkeep & Service Cost		
- Repairs, Maintenance to other assets.	-	0.32
- Vehicle Maintenance & Running Exp.	-	1.08
- Other Maintenance	-	3.48
Rent	-	1.28
Finance Charges	0.11	0.15
Travelling & Conveyance	-	0.40
Printing & Stationery	-	0.06
Postage, Telegram & Telephones	-	0.27
Advertisement & Other Marketing Expenses	-	0.11
Other Administrative Expenses	3.85	1.92
Payment to Auditors:		
- As Auditor	0.12	0.12
	<u>4.07</u>	<u>9.18</u>

*[Handwritten Signature]*





## AQUARIAN REALTORS PRIVATE LIMITED

Survey No. 170/7, Country Club De Goa, "Saronto", Madachem  
Bhatlem, Anjuna, Goa

### Calculation of Ratios for the Financial Year And Previous Year

Particulars	Numerator	Denominator	31-03-2022	31-03-2021	Variance (%)
(a) Current Ratio	Current Assets	Current Liabilities	3.48	2.48	40.00%
(b) Debt-Equity Ratio	Total Debt ( borrowings and lease liabilities)	Shareholder's Equity	-10.05	-10.11	-0.51%
(c) Debt Service Coverage Ratio	Earning for Debt Service=Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest	Debt service = Interest & Lease Payments + Principal Repayments	-	-	-
(d) Return on Equity Ratio	Net Profits after taxes - Preference Dividend (if any)	Average Shareholder's Equity	-0.00	0.04	-106.29%
(e) Inventory turnover ratio	Sales	Average Inventory	-	-	-
(f) Trade Receivables turnover ratio	Net Sales	Avg. Accounts Receivable	-	-	-
(g) Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	-	-	-
(h) Net capital turnover ratio	Net Sales	Working Capital	-	-	-
(i) Net profit ratio	Net Profit	Net Sales	-	-	-
(j) Return on Capital employed	Earning before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	0.00	-0.00	-189.28%
(k) Return on investment.	Current Value of Investment-Cost of Investment	Cost of Investment	-	-	-

Particular	Current year	Pervious year
current Asset	348.43	425.07
current liability	100.19	171.11
Total Debt	4,614.90	4,648.94
Shareholder's Equity	-458.99	-460.03
Earning for Debt Service		
Debt service		
pat	1.04	-16.24
Average Shareholder's Equity	-459.5105761	-451.9101361
EBIT	7.48	-8.43
Capital Employed	4303.134269	4329.695011

*K. J. J.*





## AQUARIAN REALTORS PRIVATE LIMITED

### Notes to Financial Statements

- 20) The Company has incurred losses as there were no commercial operations done due to which the net worth of the company has been eroded.
- 21) The Company has not received any information from "Suppliers" regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, and hence, whether any due outstanding to SSI unit for more than 45 days is not ascertainable.
- 22) The company doesn't have any transactions which are not recorded in books of accounts that has been surrendered or disclosed for tax assessments under Income Tax Act, 1961 during the year.
- 23) The company has not traded or invested in crypto currency or virtual currency during the financial year.
- 24) There are no significant events that occurred after the Balance Sheet Date.
- 25) The Company doesn't have any transactions or relationship with struck off companies.
- 26) The Company has not advanced or loaned or invested any funds (either from borrowed funds or share premium or any other sources or kind of funds) to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- 27) The Company has not received any funds from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- 26) The company has not been declared as willful defaulter by any bank or financial institution.
- 28) As per information provided, no proceeding has been initiated or pending against the company for holding any Benami property under the Benami transaction (prohibition) Act, 1988.

*[Handwritten signature]*





29) Auditors' Remuneration:

(All Amounts are in ₹Lakhs, except No of Shares & EPS)

Particulars	31-03-2022	31-03-2021
Audit Fee	0.12	0.12

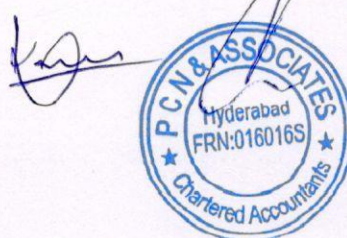
30) Related party disclosures:

(All Amounts are in ₹Lakhs, except No of Shares & EPS)

Name of the related party	Nature of transaction	Relation	Opening balance as on 01.04.2021	Transaction During the Year (2021-22)	Closing balance as on 31.03.2022
Jade Resorts Pvt Ltd	Advance provided	Subsidiary	665.86	-	665.86
Country Club Hospitality & Holidays Limited	Unsecured Loan	Holding Company	4584.49	(34.04)	4550.45
Zen Garden Hotel Pvt Ltd	Unsecured Loan	Common Directors	47.37	-	47.37
Country vacations International Limited-India	Unsecured Loan	Sister Company	6.00	-	6.00
Bright Resorts Pvt Ltd	Unsecured Loan	Sister Company	5.08	-	5.08
Kolet Resorts Pvt Ltd	Unsecured Loan	Sister Company	6.00	-	6.00

31) Ratios:

Particulars	Numerator	Denominator	As at 31March, 2022	As at 31March, 2021	Variance
Current Ratio	Current Assets	Current Liabilities	3.48	2.48	40.00%
Debt-Equity Ratio	Total Debt - Deferred Tax Liabilities	Shareholders' Equity	-10.05	-10.11	-0.51%
Debt Service Coverage Ratio	Earnings available for debt services	Interest+ Installments	-	-	-
*Return on Equity Ratio	Net Profits After Tax	Shareholders' funds	-0.00	0.04	-106.29%
Inventory Turnover Ratio	Sales	Average Inventory	-	-	-
Trade Receivables Turnover Ratio	Credit Sales	Average Trade receivables	-	-	-





Trade Payables Turnover Ratio	Annual Net Credit Purchases	Average Trade Payables	-	-	-
Net Capital Turnover Ratio	Sales	Working Capital	-	-	-
Net Profit Ratio	Net profit after tax	Sales	-	-	-
*Return on Capital employed	Earnings before interest and taxes	Capital Employed = Total Assets - Current Liabilities	0.00	-0.00	-189.28%
*Return on Investment (Assets)	Total Comprehensive Income	Average Total Assets	-	-	-

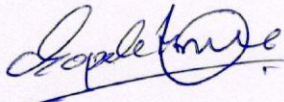
32) Previous years' figures are restated/regrouped/rearranged wherever necessary in order to conform to the current years' grouping and classifications.

33) Figures have been rounded off to the lakhs and decimals thereof.

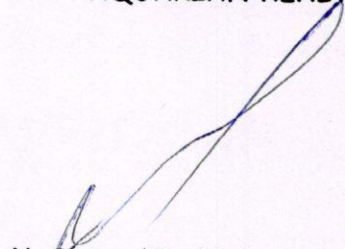
**SIGNATURE TO NOTES 1 To 33**

As per our report of even date  
For P C N Associates  
Chartered Accountants  
FRN: 016016S

For and on behalf of the Board  
AQUARIAN REALTORS PRIVATE LIMITED



K Gopala Krishna  
Partner  
M. No.203605  
UDIN: 22203605ATCRQZ9484

Y. Rajeev Reddy  
Director  
DIN: 00115430



Y. Manula Reddy  
Director  
DIN:00115485



Place: Hyderabad  
Date: 27-05-2022