"The Country Club Treasure Cove", Ashok Beach, Kovalam PO Thiruvananthapuram-695 527,Kerala

BALANCE SHEET AS AT 31-03-2021

BALANCE SHE	ET AS AT 31-03-2021	189	
	Note	As At	As At
Particulars	Nos.	31-03-2021	31-03-2020
		Amount in ₹	Amount in ₹
I ASSETS			
1 Non - Current Assets			
(a) Property Plant & Equipment			
(i) Tangible Assets	1	1,23,64,997	1,32,42,544
(ii) Intangible Assets			
Financial Assets			
(a) Long-Term Loans and Advances	2	44,48,782	44,48,782
(a) Long-Term Louns and Mavances			
2. Current Assets	3		1,47,096
(a) Inventories	3		
Financial Assets	4	34,12,820	30,08,649
(b) Trade Receivables	5	1,77,254	1,54,627
(c) Cash and Cash Equivalents	6	1,16,81,824	1,17,62,421
(d) Short-Term Loans and Advances	7	1,72,446	1,24,132
(e) Other Current Assets		1,72,740	
TOTAL		3,22,58,123	3,28,88,251
II EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share Capital	8	3,18,45,000	3,18,45,000
(b) Other Equity	9	(11,01,03,193)	(10,39,54,466
2. Non-Current Liabilities			
Financial Liabilities			0 =0 00 00
(a) Long - Term Borrowings	10	10,24,05,531	9,78,88,069
3. Current Liabilities			1
Financial Liabilities			
(a) Trade Payables	11	9,19,092	10,32,177
(b) Other Current Liabilities	12	8,65,840	16,23,38
(c) Short - Term Provisions	13	63,25,853	44,54,08
TOTAL		3,22,58,123	3,28,88,25

Significant Accounting Policies & Notes to Financial Statements

1 to 24

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

> Chartered Accountants FRN:0160165

K .Gopala Krishna

Partner

Membership No.203605

for and on behalf of the Board of Directors BRIGHT RESORTS PRIVATE LIMETED

Y.RAJEEV REDDY

Director

DIN:00115430

Y.SIDDHARTH REDDY Director

DIN:00815456

PLACE: HYDERABAD DATE :29-06-2021

"The Country Club Treasure Cove", Ashok Beach,Kovalam PO Thiruvananthapuram-695 527,Kerala

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31-03-2021

STATEMENT OF PROFIT & LOSS F	Note	Year Ended	Year Ended
	Nos.	31-03-2021	31-03-2020
Particulars	1405.	Amount in ₹	Amount in ₹
1. INCOME			
Revenue From Operations	14	-	1,38,05,830
Other Income	15	3,00,000	2,56,932
TOTAL REVENUE	<u> </u>	3,00,000	1,40,62,762
2. EXPENDITURE			
Cost of Material Consumed	16	1,47,096	24,15,330
Employee Benefit Expenses	17	30,18,296	60,48,443
Depreciation and Amortisation Expenses	1	8,77,548	7,39,992
Other Expenses	18	24,05,787	98,22,687
TOTAL EXPENDITURE	<u> </u>	64,48,727	1,90,26,452
3. PROFIT Profit Before Tax (1 - 2) Tax Expense:		(61,48,727)	(49,63,690)
- Current Tax - Deferred Tax		(61,48,727)	(49,63,690)
Profit for the Year		(01,10,727)	
Earning Per Share		(19.31)	(15.59)
- Basic		(19.31)	(15.59)
- Diluted	1 to 24	(17.51)	(-0.07)

Significant Accounting Policies & Notes to Financial Statements

1 to 24

As per our report of even date

for P C N & Associates

Chartered Accountants

FRN:0160165

K .Gopala Krishna

Partner

Membership No.203605

PLACE: HYDERABAD DATE :29-06-2021 for and on behalf of the Board of Birectors
BRIGHT RESORTS PRIVATE LIMITED

Y.RAJEEV REDDY

Director

DIN:00115430

Y. STODHARTH REDDY
Director

DIN:00815456

"The Country Club Treasure Cove", Ashok Beach, Kovalam PO Thiruvananthapuram-695 527, Kerala

CASH FLOW STATEMENT FOR THE YEAR FINED 31 03 2021

	Particulars	Current Year	Previous Year
		Amount in ₹	Amount in ₹
	CASH FLOW FROM OPERATING ACTIVITIES:		
	Profit Before Tax	(61,48,727)	(49,63,690
	Adjustments for : -		
	Depreciation	8,77,548	7,39,992
	Interest Paid		
	Excess amount charged in Reserves and Surplus		(15,01,729
	Interest Income		
	Operating Cash Flow before Working Capital Changes	(52,71,179)	(57, 25, 427
	(Increase) / Decrese in Inventory	1,47,096	(1
	(Increase) / Decrese in Trade Receivables	(4,04,171)	(3,86,862
	(Increase) / Decrese in Short Term Loans & Advances	80,597	(2,88,49)
	(Increase) / Decrese in Other Current Assets	(48,314)	(1,21,384
	Increase / (Decrese) in Trade Payables	(1,13,085)	8,67,329
	Increase / (Decrese) in Other Current Liabilites	(7,57,548)	(44,41,569
	Increase / (Decrese) in Short Term Provisions	18,71,769	10,21,808
	CASH GENERATED FROM OPRERATIONS	(44,94,835)	(90,74,597
	Add: Prior Period Expenses		
	Less: Income Tax Paid		
	CASH GENERATED FROM OPRERATING ACTIVITIES	(44,94,835)	(90,74,597
C.	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase/Sale of Property Plant & Equipment		(52,30,746
	Capital Work in Progress, Pre-operative Expenses		51,28,556
	Interest Income		
	(Increase) / Decrese in Long Term Loans & Advances		(15,570
	NET CASH AVILABLE FROM INVESTING ACTIVITIES		(1,17,760
II.	CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds From Issue of Equity Shares		
	Proceeds/(Repayment) of Loan		
	Share Premiun and Capital Reserve		
	Interest Paid		
	Interest Paid Increase / (Decrese) in Long Term Liabilities	45.17.462	91,01,419
		45,17,462 45,17,462	1027773340401036
	Increase / (Decrese) in Long Term Liabilities NET CASH USED IN FINANCING ACTIVITIES	45,17,462	91,01,419 91,01,419 (90,938
	Increase / (Decrese) in Long Term Liabilities		

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

> Chartered Accountants FRN:0160165

K .Gopala Krishna

Partner

Membership No.203605

RINI0160165

PLACE: HYDERABAD DATE :29-06-2021

for and on behalf of the Board of Directors
BRIGHT RESORTS PRIVATE LIMITED

Y.RAJEEV REDDY

Director

DIN:00115430

SIDDHARTH REDDY Director

DIN:00815456

SIGNIFICANT ACCOUNTING POLICIES:

a) BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS:

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act. The financial statements up to year ended 31st March 2021 were prepared in accordance with the accounting standards notified under Companies (Accounting Standard) Rules, 2006 (as amended) and other relevant provisions of the Act.

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) CAPITAL WORK IN PROGRESS:

Capital work in progress is carried at cost and incidental and attributable expenses including interest and depreciation on Property Plant & Equipment in use during construction are carried as part of "Expenditure During Construction Period, Pending Allocation" to be allocated on major assets on commissioning of the project. Advances paid towards the acquisition of Property Plant & Equipment outstanding at each balance sheet date and the cost of Property Plant & Equipment not ready for their intended use before such date are disclosed under capital work-in-progress.

e) PROPERTY PLATN & EQUIPMENT

Property Plant & Equipment are stated at cost less depreciation. Project expenses/ Pre-operative are capitalized to the respective asset heads on a proportionate basis. Any capital grant or subsidy received is reduced from the cost of eligible assets.

f) DEPRECIATION:

Depreciation is provided as per schedule II of The companies Act 2013.

g) INVENTORIES

Inventories are valued at the lower of cost and net realisable value (NRV). Cost of inventories comprises all cost of purchase, production or conversion costs and other costs incurred in bringing the Inventories to their present location and condition. In the case of finished goods and work-in-progress, cost includes an appropriate share of overheads based on normal operating capacity.



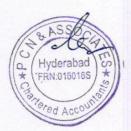


h) CASH FLOW STATEMENT:

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.

i) INTANGIBLE ASSETS:

Intangible assets are recorded at the consideration paid for acquisition including any import duties and other taxes (other than those subsequently recoverable by the enterprise from the taxing authorities), and any directly attributable expenditure in making the asset ready for its intended use. Intangible assets are amortized on a systematic basis over the best estimate of their useful lives, commencing from the date the asset is available to the Company for its use.





N

BRIGHT RESORTS PRIVATE LIMITED
"The Country Club Treasure Cove", Ashok Beach, Kovalam PO
Thiruvananthapuram-695 527, Kerala

AS ON TOTAL AMOUNT 31.03.2021 31.			770 10 2200		TOUGH TOUGH	1101	-0111	100
14.92,040 14.9	PARTICULARS		ADDITION	AS ON 31.03.2021	DEFRECTA TOTAL AMOUNT PROVIDED DURING THE YEAR	TOTAL AMOUNT Deletions	31.03.2021	31.03.2020
ring 64,92,040 15,040 15,040	Tangible Assets							
1,00,007 1,00,007	Land	14,92,040		14,92,040			14,92,040	14,92,040
Carbolis 2,22,088 69,358 1,52,730 2,2,708 1,52,730 2,2,7,230 2,2,7,230 2,2,7,230 2,2,7,230 2,2,7,230 2,2,7,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2,2	Building	96,70,537		96,70,537	4,70,955		91,99,582	96,70,537
verights 1,05,067 1,00,067 1,00,067 1,00 verights 3,00,986 3,00,986 55,383 2,462 1,139 3,00	Furniture & Fitting	2,22,088		2,22,088	892'69		1,52,730	2,22,088
y 105,067 19,017 86,050 19,017 86,050 10,000 2,462 10,000 2,462 10,000 2,462 11,139 1,139 1,139 1,139 1,139 1,139 1,139 1,139 1,139 1,139 1,139 1,139 1,139 1,132,442 1,132,442 1,132,443 1,132,443 1,132,443 1,132,443 1,132,443 1,132,443 1,132,443 1,132,443 1,132,443 1,132,443 1,132,443 1,132,42,544 1,132,42,54	Plant & Machinery							
befighted 305,886 305,886 55,333 250,603 306,884 55,334 250,603 305,884 55,334 1,64,404 2,01,139 3,01,149 2,01,149 2,01,149 2,01,149 2,01,149 2,01,149 2,01,149 2,01,149 2,01,149 2,01,149 2,01,149 3,01,1	- Plant & Machinery	1,05,067		1,05,067	710,61		86,050	1,05,067
tr t 13601 2,462 11,139 1 1,139 1 1,144,04 2,00,738 2,334 1,144,04 2,00,738 2,57,963 2,91,934 1,55,796 2,92,746 2,92,74 1,55,796 2,92,74 2,92 2,92 2,92 2,92 2,92 2,92 2,92 2,9	- Airconditions & Refigrtrs	3,05,986		3,05,986	55,383	Company of the last of the las	2,50,603	3,05,986
trit 2.00,738 3.6,334 1,64,404 2.0 try 6,57,08 5,334 1,64,404 2.0 sp 6,27,08 5,27,08 26,334 1,64,404 2.0 sp 6,038 6,059 1,097 4,962 5,72,60 1,52,240 5,72,625 1,52,240 5,72,625 1,52,240 5,27,402 5,12,625 1,52,402 5,12,625 1,52,42,544 1,53,402 5,12,625 1,52,42,544 1,53,402 1,52,42,544 1,53,402 1,52,42,544 1,53,42,544<	- Office Equipment	13,601		13,601	2,462		11,139	13,601
Type 1,55,708 29,183 1,27,555 1,57,55 ps 6,059 1,57,963 1,57,565 1,097 4,362 1,57,55 er Pump 19,439 1,097 4,504 4,504 4,504 5,202 7,565 1,097 4,504 6,352 7,565 1,097 4,504 6,352 7,506 7,756 1,097 4,504 6,352 7,704 6,352 7,714	- kitchen Equipment	2,00,738		2,00,738	36,334		1,64,404	2,00,738
Section Sect	- Crockery & Cutlery	1,55,708		1,55,708	28,183		1,27,525	1,55,708
m Exuipment 6,059 1,097 4,982 or Pount 77,568 14,040 6,3728 77 or Pount 19,439 3790 15,721 11 in page 19,439 3,790 17,149 20 ment 20,939 2,093 3,790 17,149 21 in page 2,9476 2,9476 5,376 17,149 2,408 2,508 c 2,930 2,9476 5,376 5,376 2,400 2,608 c 2,390 2,930 2,378 3,400 2,400 2,608 c 2,390 2,378 3,500 717 4,445 2,400 2,400 c 2,390 2,034 2,034 3,603 16,146 6,487 3,243 c 3,3420 6,049 3,580 16,146 13,242 4,417 3,243 rs 11,079 1,3242 4,455 1,3242 4,455 1,32,42,544 1,32,42,544 1,32,42,544	- Electrical Fittings	5,27,963		5,27,963	95,561	THE PROPERTY OF	4,32,402	5,27,963
T7,568 14,040 63,328 77 19,439 19,439 3,790 17,548 11,049 19,439 2,939 3,790 17,149 21 2,94,756 2,94,756 53,351 2,41,405 2,94 2,930 2,930 5,930 5,930 2,408 6,378 2,930 5,930 5,930 2,400 2,400 6,378 2,930 5,930 5,930 2,400 6,378 2,930 5,930 5,930 2,400 1,976 3,660 7,77 3,640 1,976 3,683 16,566 22 11,079 11,079 11,079 2,005 2,005 1,32,42,544 1,32,42,545 8,77,548 - 1,32,42,544 87,548 1,32,42,544 1,32,42,545 8,77,548 - 1,32,42,544 87,548 1,32,42,544 1,32,42,545 8,77,548 - 1,32,42,544 87,548 1,32,42,544 1,32,42,545 8,77,548 - 1,32,42,544 87,548 1,32,42,544 1,32,42,544 87,54	- Health Club / Gym Exuipment	6,059		690'9	1,097		4,962	690'9
19,439 3,518 15,921 11,749 12,039 19,439 3,518 15,921 11,749 12,0399 19,932 3,608 16,324 11,149 12,338 15,324 11,324,544 11,32,42,42,42,424 11,32,42,42,424 11,32,42,424 11,32,42,424 11,32	- Genarator - Moter Pump	77,568		77,568	14,040		63,528	77,568
ment 20,939 3,790 17,149 22 ment 20,939 3,790 17,149 22 ment 2,94,756 2,94,756 53,608 16,324 11 1,932 3,666 2,94,756 53,361 2,408 2,908 2 2,930 2,930 2,930 2,608 2,608 5,378 2,930 2,930 2,406 2,908 5,378 2,930 2,930 2,406 2,908 7,921 1,434 6,487 2,406 2,407 qua Guard 20,349 20,349 3,583 16,666 22,433 qua Guard 19,776 3,583 16,666 21,343 33,420 3,420 3,580 16,196 11 33,420 1,376 6,049 27,371 3 46 846 846 846 847 1,32,42,545 1,32,42,545 1,32,42,544 1,32,42,544 1,32,42,544 1,32,42,544 1,32,42,544 1,32	- Televisions	19,439		19,439	3,518		15,921	19,439
ment 19,932 3,608 16,324 11 of T 2,94,756 53,351 2,41,405 2,94,766 2,94,766 2,94,766 2,94,766 2,94,766 2,94,766 2,94,766 2,94,766 2,94,766 2,94,766 2,94,068 2,73,71 3,34,28 3,34,28 6,049 2,73,71 3,31 3,32,43 3,32,43 3,32,43 3,32,43 2,73,71 3,31 3,34,20 6,049 2,73,71 3,31 3,443 3,560 1,10,79 1,10,79 1,10,79 2,074 1,11,079 1,122,42,544 471 471 471 471 471 471 471 471 471 471 471 471 471 471 471 471 471 471 471 4	- Telephone Instrument	20,939		20,939	3,790		17,149	20,939
2,94,756 2,94,756 53,351 2,41,405 2,94,756 53,351 2,41,405 2,9 2,330 2,330 5370 2,608 2,900 5,378 5,3	- Electronic Equipment	19,932		19,932	3,608		16,324	19,932
tit 3,185 3,185 577 2,608 2,930 2,930 530 2,400 5,378 5,378 5,378 973 4,405 7,921 1,434 6,487 3,960 7/17 3,243 aud Guard 20,349 20,349 3,683 16,666 22 19,776 3,580 16,666 22 11,079 11,079 11,079 2,005 9,074 11 sories 846 52,30,746 1,39,82,214 7,39,670 1,32,42,544 87,55	- Lenin	2,94,756		2,94,756	53,351		2,41,405	2,94,756
2,930 2,930 2,400 2,400 5,378 5,378 973 4,405 6,487 6,487 6,487 3,960 777 1,434 6,487 6,487 3,960 777 3,960 19,776 3,583 16,666 20,33,420 1,776 3,580 16,196 11,1079 11,079 2,005 2,005 9,074 11 and sories 846 52,30,746 1,39,82,214 7,39,670 1,32,42,544 87,584 87,	- Sports Equipment	3,185		3,185	277		2,608	3,185
5,378 5,378 973 4,405 7,921 7,921 1,434 6,487 3,960 3,960 1,434 6,487 3,960 3,960 1,77 3,243 19,776 19,776 3,580 16,666 22 19,776 19,776 3,580 16,566 22 33,420 33,420 6,049 15,196 11 11,079 11,079 2,005 9,074 1 sories 846 846 53,6 471 846 1,32,42,545 8,77,548 - 1,23,64,997 1,32,42,544 87,5 10ment 87,51,468 52,30,746 1,39,82,214 7,39,670 1,32,42,544 87,5	- Washing Machine	2,930		2,930	530		2,400	2,930
7,921 1,434 6,487 3,243 3,243 3,243 1,034 6,034 19,776 19,776 3,683 16,666 21 1,079 11,079 2,005 1,32,42 1,32,44 87,51,468 52,30,746 1,39,82,214 7,39,670 1,32,42,554 87,5	- Invertor	5,378		5,378	973		4,405	5,378
3,960 3,960 717 3,243 qua Guard 20,349 20,349 3,683 16,666 22 19,776 3,583 16,666 22 33,420 33,420 6,049 27,7371 33,420 6,049 2,074 11,079 11,079 2,005 9,074 11 1,379 808 471 846 52,30,746 1,32,42,545 877,548 - 1,23,42,545 877,544 87,5	- Xerox Machine	7,921		7,921	1,434		6,487	7,921
qua Guard 20,349 20,349 3,683 16,666 22 19,776 19,776 3,580 16,566 2 33,420 33,420 6,049 15,196 1 11,079 11,079 2,005 9,074 1 sories 846 846 9,074 1 1,32,42,544 - 1,32,42,545 877,548 - 1,23,64,997 1,32,42,544 87,51,468 52,30,746 1,39,82,214 7,39,670 - 1,32,42,544 87,5	- Mobile Phones	3,960		3,960	717		3,243	3,960
19,776 19,776 3,580 16,196 11 33,420 33,420 6,049 27,371 33 11,079 11,079 2,005 9,074 11 1,279 808 471 846 535 846 87,548 - 1,23,64,997 1,32,4 87,51,468 52,30,746 1,39,82,214 7,39,670 1,32,42,544 87,5	- Water Cooler/Aqua Guard	20,349		20,349	3,683		16,666	20,349
33,420 33,420 6,049 27,371 33 11,079 11,079 2,005 9,074 1 1,279 808 471 846 535 311 87,51,468 52,30,746 1,39,82,214 7,39,670 1,32,42,544 87,5	- Lockers	19,776		19,776	3,580		16,196	19,776
11,079 2,005 9,074 1 1,279 808 471 846 535 311 1,32,42,545 8,77,548 - 1,23,64,997 1,32,44 87,51,468 52,30,746 1,39,82,214 7,39,670 1,32,42,554 87,5	- EPABX System	33,420		33,420	6,049		27,371	33,420
1,279 808 471 846 846 535 311 1,32,42,544 1,32,42,545 8,77,548 - 1,23,64,997 1,32,44 87,51,468 52,30,746 1,39,82,214 7,39,670 1,32,42,544 87,5	- Fire Extinguishers	11,079		11,079	2,005		9,074	970,11
sories 846 1,279 808 471 471 801 801 871 801 801 871 801 801 801 801 801 801 801 801 801 80	Computers							
sories 846 835 311 1,32,42,544 - 1,32,42,545 8,77,548 - 1,23,64,997 87,51,468 52,30,746 1,39,82,214 7,39,670 1,32,42,544	- Computers	1,279		1,279	808		471	1,279
1,32,42,544 - 1,32,42,545 8,77,548 - 1,23,64,997 87,51,468 52,30,746 1,39,82,214 7,39,670 1,32,42,544	- Computer Accessories	846		846	535		311	846
87,51,468 52,30,746 1,39,82,214 7,39,670 1,32,42,544	Total - A	1,32,42,544		1,32,42,545	8,77,548		1,23,64,997	1,32,42,544
ייין אייייין פייין פייין אייייין פייין	Danis Vocas	97 51 468	F2 30 746	130 82 214	739 670		1 32 AZ EAA	87 51 468
in a market	יבאומתי לבתו	001,10,10	25,30,110	1,00,00,1	0.0000		1,05,15,011	201,10,10
	Entangible Assets							
	- Software Development							







322 1,32,42,544 87,51,791

1,23,64,997

322 8,77,548 7,39,992

322 1,32,42,545 1,39,82,537

52,30,746

322 1,32,42,544 87,51,791

OTE NO. 2 : LONG - TERM LOANS AND ADVANCES		Amount in ₹
Particulars	As at 31-03-2021	As at 31-03-2020
Unsecured Considered Good		
Security Deposit	22,43,749	22,43,749
Security Deposit		
Loans and Advances to Related Parties - Aquarian Realtors Pvt Ltd	5,07,636	5,07,636
- JJ Arts & Entertainment Pvt Ltd Loan	16,97,397	16,97,397
	44,48,782	44,48,782
NOTE NO. 3: INVENTORIES		
Particulars	As at 31-03-2021	As at 31-03-2020
Two stanting (at lawar of cost & not negligible value)		
Inventories (at lower of cost & net realisable value) stores		
Food,Beverages,Smokes & Operating Supplies		1,47,096
		1,47,096
OTE NO. 4 : TRADE RECEIVABLES		
Particulars	As at 31-03-2021	As at 31-03-2020
Receivables	34,12,820	30,08,649
Unsecured & Considered Good		
	34,12,820	30,08,649
OTE NO. 5 : CASH AND CASH EQUIVALENTS	As at	As at
OTE NO. 5 : CASH AND CASH EQUIVALENTS	As at	As at
OTE NO. 5 : CASH AND CASH EQUIVALENTS Particulars Cash on hand Balances with banks :	As at 31-03-2021 35,969	As at 31-03-2020 13,342
OTE NO. 5 : CASH AND CASH EQUIVALENTS Particulars Cash on hand	As at 31-03-2021 35,969 1,41,285	As at 31-03-2020 13,342 1,41,285
OTE NO. 5 : CASH AND CASH EQUIVALENTS Particulars Cash on hand Balances with banks :	As at 31-03-2021 35,969	As at 31-03-2020 13,342
OTE NO. 5 : CASH AND CASH EQUIVALENTS Particulars Cash on hand Balances with banks :	As at 31-03-2021 35,969 1,41,285 1,77,254	As at 31-03-2020 13,342 1,41,285 1,54,627
OTE NO. 5 : CASH AND CASH EQUIVALENTS Particulars Cash on hand Balances with banks : - Current Accounts	As at 31-03-2021 35,969 1,41,285	As at 31-03-2020 13,342 1,41,285
OTE NO. 5 : CASH AND CASH EQUIVALENTS Particulars Cash on hand Balances with banks : - Current Accounts OTE NO. 6 : SHORT TERM LOANS AND ADVANCES Particulars	As at 31-03-2021 35,969 1,41,285 1,77,254	As at 31-03-2020 13,342 1,41,285 1,54,627
OTE NO. 5 : CASH AND CASH EQUIVALENTS Particulars Cash on hand Balances with banks : - Current Accounts IOTE NO. 6 : SHORT TERM LOANS AND ADVANCES Particulars Loans and Advances to Employees	As at 31-03-2021 35,969 1,41,285 1,77,254 As at 31-03-2021	As at 31-03-2020 13,342 1,41,285 1,54,627 As at 31-03-2020
OTE NO. 5 : CASH AND CASH EQUIVALENTS Particulars Cash on hand Balances with banks : - Current Accounts IOTE NO. 6 : SHORT TERM LOANS AND ADVANCES Particulars	As at 31-03-2021 35,969 1,41,285 1,77,254 As at 31-03-2021 28,250	As at 31-03-2020 13,342 1,41,285 1,54,627 As at 31-03-2020 28,250
OTE NO. 5 : CASH AND CASH EQUIVALENTS Particulars Cash on hand Balances with banks : - Current Accounts IOTE NO. 6 : SHORT TERM LOANS AND ADVANCES Particulars Loans and Advances to Employees	As at 31-03-2021 35,969 1,41,285 1,77,254 As at 31-03-2021 28,250 1,16,53,574	As at 31-03-2020 13,342 1,41,285 1,54,627 As at 31-03-2020 28,250 1,17,34,171
OTE NO. 5 : CASH AND CASH EQUIVALENTS Particulars Cash on hand Balances with banks : - Current Accounts IOTE NO. 6 : SHORT TERM LOANS AND ADVANCES Particulars Loans and Advances to Employees Advances Recoverable in Cash or Kind - (Unsecured, Considered Good)	As at 31-03-2021 35,969 1,41,285 1,77,254 As at 31-03-2021 28,250 1,16,53,574 1,16,81,824 As at	As at 31-03-2020 13,342 1,41,285 1,54,627 As at 31-03-2020 28,250 1,17,34,171 1,17,62,421 As at
OTE NO. 5 : CASH AND CASH EQUIVALENTS Particulars Cash on hand Balances with banks : - Current Accounts HOTE NO. 6 : SHORT TERM LOANS AND ADVANCES Particulars Loans and Advances to Employees Advances Recoverable in Cash or Kind - (Unsecured, Considered Good)	As at 31-03-2021 35,969 1,41,285 1,77,254 As at 31-03-2021 28,250 1,16,53,574 1,16,81,824 As at 31-03-2021	As at 31-03-2020 13,342 1,41,285 1,54,627 As at 31-03-2020 28,250 1,17,34,171 1,17,62,421 As at 31-03-2020
Particulars Cash on hand Balances with banks: - Current Accounts NOTE NO. 6: SHORT TERM LOANS AND ADVANCES Particulars Loans and Advances to Employees Advances Recoverable in Cash or Kind - (Unsecured, Considered Good)	As at 31-03-2021 35,969 1,41,285 1,77,254 As at 31-03-2021 28,250 1,16,53,574 1,16,81,824 As at	As at 31-03-2020 13,342 1,41,285 1,54,627 As at 31-03-2020 28,250 1,17,34,171 1,17,62,421
Particulars Cash on hand Balances with banks: - Current Accounts NOTE NO. 6: SHORT TERM LOANS AND ADVANCES Particulars Loans and Advances to Employees Advances Recoverable in Cash or Kind - (Unsecured, Considered Good) NOTE NO. 7: OTHER CURRENT ASSETS Particulars	As at 31-03-2021 35,969 1,41,285 1,77,254 As at 31-03-2021 28,250 1,16,53,574 1,16,81,824 As at 31-03-2021	As at 31-03-2020 13,342 1,41,285 1,54,627 As at 31-03-2020 28,250 1,17,34,171 1,17,62,421 As at 31-03-2020

E NO. 8 : EQUITY SHARE CAPITAL	As at	Amount in ₹ As at
Particulars	31-03-2021	31-03-2020
Authorised Capital	3,20,00,000	3,20,00,000
320000 Equity Shares (Previous Year 320000 Equity Shares)		
	3,18,45,000	3,18,45,000
Issued, Subcribed & Fully Paid up: 318450 Equity Shares (Previous Year 318450 Equity Shares)		3,18,45,000
	3,18,45,000	
Par Value per Share	100	100
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 property to one vote per share		s entitled
Reconcilation 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	3,18,450	3,18,450
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		
	3,18,450	3,18,450
Total No of shares at end of accounting period		
Shares in the Company held by each shareholder holding more than 5% shares of	the Company As at	As o
Name of the Shareholder	31-03-2021	31-03-202
Country Club Hospitality & Holidays Limited - No of Shares - % held in the Company	3,18,300 99.19	3,18,30 99.1
	As at	CONTROL CAMPAGE MINARES
Particulars	As at 31-03-2021	Company of the second of the second
		31-03-202
Particulars Subsidy General Reserve	31-03-2021	31-03-202 10,00,00
Subsidy General Reserve As per last year Balance Sheet	31-03-2021 10,00,000 8,00,000	31-03-202 10,00,00 8,00,00
Subsidy General Reserve As per last year Balance Sheet Add: Transfer from statement of Profit and Loss account	31-03-2021 10,00,000	31-03-202 10,00,00 8,00,00
Subsidy General Reserve As per last year Balance Sheet Add: Transfer from statement of Profit and Loss account Surplus:	31-03-2021 10,00,000 8,00,000 8,00,000	31-03-202 10,00,00 8,00,00 8,00,00
Subsidy General Reserve As per last year Balance Sheet Add: Transfer from statement of Profit and Loss account Surplus: Surplus in Statement of Profit and Loss As per last year Balance Sheet	31-03-2021 10,00,000 8,00,000	31-03-202 10,00,000 8,00,00 8,00,00 (9,92,89,04
Subsidy General Reserve As per last year Balance Sheet Add: Transfer from statement of Profit and Loss account Surplus: Surplus in Statement of Profit and Loss As per last year Balance Sheet Excess S.Tax Liability Charged as per SVLDRS	31-03-2021 10,00,000 8,00,000 8,00,000	31-03-202 10,00,000 8,00,00 8,00,00 (9,92,89,04 (15,01,72
Subsidy General Reserve As per last year Balance Sheet Add: Transfer from statement of Profit and Loss account Surplus: Surplus in Statement of Profit and Loss As per last year Balance Sheet	31-03-2021 10,00,000 8,00,000 8,00,000 (10,57,54,466)	31-03-202 10,00,000 8,00,00 8,00,00 (9,92,89,04 (15,01,72 (49,63,69
Subsidy General Reserve As per last year Balance Sheet Add: Transfer from statement of Profit and Loss account Surplus: Surplus in Statement of Profit and Loss As per last year Balance Sheet Excess S.Tax Liability Charged as per SVLDRS	31-03-2021 10,00,000 8,00,000 8,00,000 (10,57,54,466) - (61,48,727)	31-03-202 10,00,000 8,00,00 8,00,00 (9,92,89,04 (15,01,72 (49,63,69 (10,57,54,46
Subsidy General Reserve As per last year Balance Sheet Add: Transfer from statement of Profit and Loss account Surplus: Surplus in Statement of Profit and Loss As per last year Balance Sheet Excess S.Tax Liability Charged as per SVLDRS Add: Current year Profit	31-03-2021 10,00,000 8,00,000 8,00,000 (10,57,54,466) (61,48,727) (11,19,03,193)	31-03-202 10,00,000 8,00,00 8,00,00 (9,92,89,04 (15,01,72 (49,63,69 (10,57,54,46
Subsidy General Reserve As per last year Balance Sheet Add: Transfer from statement of Profit and Loss account Surplus: Surplus in Statement of Profit and Loss As per last year Balance Sheet Excess S.Tax Liability Charged as per SVLDRS Add: Current year Profit	31-03-2021 10,00,000 8,00,000 (10,57,54,466) (61,48,727) (11,19,03,193) (11,01,03,193)	31-03-202 10,00,000 8,00,00 8,00,00 (9,92,89,04 (15,01,72 (49,63,69 (10,57,54,46 (10,39,54,46
Subsidy General Reserve As per last year Balance Sheet Add: Transfer from statement of Profit and Loss account Surplus: Surplus in Statement of Profit and Loss As per last year Balance Sheet Excess S.Tax Liability Charged as per SVLDRS Add: Current year Profit	31-03-2021 10,00,000 8,00,000 (10,57,54,466) (61,48,727) (11,19,03,193) (11,01,03,193)	31-03-202 10,00,000 8,00,00 8,00,00 (9,92,89,04 (15,01,72 (49,63,69 (10,57,54,46 (10,39,54,46
Subsidy General Reserve As per last year Balance Sheet Add: Transfer from statement of Profit and Loss account Surplus: Surplus in Statement of Profit and Loss As per last year Balance Sheet Excess S.Tax Liability Charged as per SVLDRS Add: Current year Profit OTE NO. 10: LONG - TERM BORROWINGS Particulars Unsecured	31-03-2021 10,00,000 8,00,000 (10,57,54,466) (61,48,727) (11,19,03,193) (11,01,03,193) As at 31-03-2021	31-03-202 10,00,000 8,00,00 8,00,00 (9,92,89,04 (15,01,72 (49,63,69 (10,57,54,46 (10,39,54,46
Subsidy General Reserve As per last year Balance Sheet Add: Transfer from statement of Profit and Loss account Surplus: Surplus in Statement of Profit and Loss As per last year Balance Sheet Excess S.Tax Liability Charged as per SVLDRS Add: Current year Profit	31-03-2021 10,00,000 8,00,000 (10,57,54,466) (61,48,727) (11,19,03,193) (11,01,03,193)	31-03-202 10,00,000 8,00,00 8,00,00 (9,92,89,04 (15,01,72 (49,63,69 (10,57,54,46 (10,39,54,46
Subsidy General Reserve As per last year Balance Sheet Add: Transfer from statement of Profit and Loss account Surplus: Surplus in Statement of Profit and Loss As per last year Balance Sheet Excess S.Tax Liability Charged as per SVLDRS Add: Current year Profit OTE NO. 10: LONG - TERM BORROWINGS Particulars Unsecured Loans and Advances From Related Parties	31-03-2021 10,00,000 8,00,000 (10,57,54,466) (61,48,727) (11,19,03,193) (11,01,03,193) As at 31-03-2021	31-03-202 10,00,000 8,00,00 8,00,00 (9,92,89,04 (15,01,72 (49,63,69 (10,57,54,46 (10,39,54,46 As 31-03-20
Subsidy General Reserve As per last year Balance Sheet Add: Transfer from statement of Profit and Loss account Surplus: Surplus in Statement of Profit and Loss As per last year Balance Sheet Excess S.Tax Liability Charged as per SVLDRS Add: Current year Profit OTE NO. 10: LONG - TERM BORROWINGS Particulars Unsecured Loans and Advances From Related Parties - Zen Garden Hotel Pyt Ltd	31-03-2021 10,00,000 8,00,000 (10,57,54,466) (61,48,727) (11,19,03,193) (11,01,03,193) As at 31-03-2021	31-03-202 10,00,000 8,00,000 8,00,000 (9,92,89,04 (15,01,72 (49,63,69 (10,57,54,46 (10,39,54,46 As 31-03-20
Subsidy General Reserve As per last year Balance Sheet Add: Transfer from statement of Profit and Loss account Surplus: Surplus in Statement of Profit and Loss As per last year Balance Sheet Excess S.Tax Liability Charged as per SVLDRS Add: Current year Profit OTE NO. 10: LONG - TERM BORROWINGS Particulars Unsecured Loans and Advances From Related Parties - Zen Garden Hotel Pvt Ltd - Jade Resorts Pvt Ltd	31-03-2021 10,00,000 8,00,000 (10,57,54,466) (61,48,727) (11,19,03,193) (11,01,03,193) As at 31-03-2021 71,482 25,54,942	As 6 31-03-202 10,00,000 8,00,000 8,00,000 (9,92,89,04 (15,01,72 (49,63,69 (10,57,54,46 (10,39,54,46 (10,39,54,46 25,38,94 9,52,77,64
Subsidy General Reserve As per last year Balance Sheet Add: Transfer from statement of Profit and Loss account Surplus: Surplus in Statement of Profit and Loss As per last year Balance Sheet Excess S.Tax Liability Charged as per SVLDRS Add: Current year Profit OTE NO. 10: LONG - TERM BORROWINGS Particulars Unsecured Loans and Advances From Related Parties - Zen Garden Hotel Pvt Ltd - Jade Resorts Pvt Ltd	31-03-2021 10,00,000 8,00,000 (10,57,54,466) (61,48,727) (11,19,03,193) (11,01,03,193) As at 31-03-2021 71,482 25,54,942 9,97,79,107	31-03-202 10,00,000 8,00,000 8,00,000 (9,92,89,04 (15,01,72 (49,63,69 (10,57,54,46 (10,39,54,46 (10,39,54,46 25,38,94 9,52,77,64

TE NO. 11 : TRADE PAYABLES		Amount in
Particulars	As at 31-03-2021	As of 31-03-202
Total Outstanding Dues to Micro and Small Enterprises		
Others	9,19,092	10,32,177
	9,19,092	10,32,177
TE NO.12 : OTHER CURRENT LIABILITIES		
	As at	As o
Particulars	31-03-2021	31-03-202
Dues to Statutory Authoritoes	1,58,129	9,15,676
Other Liabilities	7,07,711	7,07,71
	8,65,840	16,23,387
Particulars	As at 31-03-2021	As o 31-03-202
Provision for Employee Benefits		
- Salaries Payable (Includes Incentives)	23,83,644	14,91,329
- PF Payable	13,36,682	14,61,88
- ESIC Payable	1,45,686	4,38,81
- PT Payable	1,30,425	1,27,13
Others		
- Consultancy & Profesional Charges Payable	1,50,972	
		1,27,37
- Provision for Expenses	21,78,444	1,27,37 8,07,54





NOTE NO. 14 : REVENUE FROM OPERATIONS Particulars	Year Ended	Amount in Year Ende
	31-03-2021	31-03-202
Sales of Services		
Income from Hotel,Clubs & Resorts - Guest Accommodation		02.00.05
- Food & Beverages from Restaurant & Banquets		92,08,85
Service and a se		45,96,97
		1,38,05,830
OTE NO. 15 : OTHER INCOME		
Particulars	Year Ended 31-03-2021	Year Ende 31-03-202
Lease Rent/Commission	3,00,000	2,56,93
	3,00,000	2,56,93
OTE NO. 16 : COST OF MATERIAL CONSUMED	Year Ended	Year Ende
Particulars	31-03-2021	31-03-202
Opening Stock of Food & Bevarages, Stores and Operating Supplies	1,47,096	1,47,095
Add: Purchases		24,15,33
Less: Closing Stock of Food & Bevarages, Stores and Operating Supplies		1,47,096
	1,47,096	24,15,330
OTE NO. 17 : EMPLOYEE BENEFIT EXPENSES Particulars	Year Ended	Year Ende
	31-03-2021	31-03-202
Salaries & Other Benefits	28,99,666	52,96,415
Contribution to Provident & Other Funds	57,114	6,70,880
Staff Welfare Expenses	61,516	81,148
	30,18,296	60,48,443
OTE NO. 18 : OTHER EXPENSES Particulars	Year Ended	Year Ende
Farticulars	31-03-2021	31-03-2020
Upkeep & Service Cost - Building Maintenance		2.72.400
- Repairs, Maintenance to other assets.	14.150	3,72,480
- Other Maintenance	14,150	10,57,060
		17,10,608
Power & Fuel	15,43,771	31,58,623
Rent including Lease Rent	60,000	1,96,000
Rates & Taxes	4,47,447	1,12,594
Finance Charges	782	15,673
Travelling & Conveyance	5,800	58,181
Printing & Stationery	3,071	32,406
Postage, Telegram & Telephones	9,181	21,014
Advertisement & Other Marketing Expenses	OR:	27,32,496
Other Administrative Expenses	2,97,985	3,31,952
Auditors Remuneration Includes	MAN (-1)	
(C) KO	23,600	23,600

Notes to Accounts:

- 19) The Company has incurred recurring losses on account of which the net worth of the company has completely eroded.
- 20) There are no dues to SSI Units outstanding for more than 45 days.
- 21) Auditors' Remuneration:

(Amount in ₹)

Particulars	31-03-2021	31-03-2020
Audit Fee	23,600/-	23,600/-
Additiee		

22) Related party Disclosure:

5.No	Name of the the Party	Relation	Transaction	Bal as on 01.04.2020	Transactions During the Year(2020- 2021)	Bal as on 31,03,2021
1	Country Club Hospitality & Holidays Limited	Holding Company	Long Term Borrowings	9,52,77,645	45,01,462	9,97,79,107
2	Jade Resorts Private Limited	Fellow Subsidiary	Long Term Borrowings	25,38,942	16,000	25,54,942
3	Zen Garden Hotel Private Limited	Common Management	Long Term Borrowings	71,482	- 4	71,482
4	J.J.Arts and Entertainment Private Limited	Fellow Subsidiary	Long Term Loans & Advances	16,97,397	•	16,97,397
5	Aquarian Realtors Private Limited	Fellow Subsidiary	Long Term Loans & Advances	5,07,636	•	5,07,636

- 23) Previous years' figures are restated/regrouped/rearranged wherever necessary in order to confirm the current years' grouping and classifications.
- 24) Figures have been rounded off to the nearest rupee.

SIGNATURE TO NOTES 1 To 24

As per our report of even date

For P C N & Associates

Chartered Accountants

FRN: 0160165

K. Gopala Krishna

Partner

Membership No. 203605

Place: Hyderabad Date: 29-06-2021 For and on behalf of the Board

BRIGHT RESORTS PRIVATE LIMITED

Y.RAJEEV REDDY

Director

DIN:00115430

SIDDHARTH REDDY

Director

DIN:00815456