

BRIGHT RESORTS PRIVATE LIMITED

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

BALANCE SHEET AS AT 31-03-2025

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

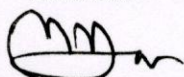
Particulars	Note Nos.	As At 31-03-2025	As At 31-03-2024
I ASSETS			
1. Non - Current Assets			
(a) Property Plant and Equipment & Intangible Assets	1	115.93	115.93
(b) Capital Work in progress		-	-
(c) Other Intangible Assets		-	-
(d) Right-of-use assets		-	-
(e) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade Receivables		-	-
(iii) Loans and Advances	2	22.05	22.05
(iv) Other Financial Assets	3	22.44	22.44
(f) Deferred Tax Assets (Net)		-	-
(g) Other Non Current Assets		-	-
2. Current Assets			
(a) Inventories		-	-
(b) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade Receivables	4	28.78	34.06
(iii) Cash and Cash Equivalents		-	-
(iv) Short-Term Loans and Advances	5	43.03	48.19
(v) Others		-	-
(c) Other Current Assets	6	1.46	1.16
TOTAL		233.69	243.83
II EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share Capital	7	318.45	318.45
(b) Other Equity	8	(1,119.76)	(1,112.08)
2. Non-Current Liabilities			
(a) Financial Liabilities		-	-
(i) Borrowings	9	1,018.41	1,021.11
(ii) Trade Payables		-	-
(iii) Other Financial Liabilities		-	-
(b) Provisions		-	-
(c) Deferred Tax Liabilities (Net)		-	-
(d) Other Non Current Liabilities		-	-
3. Current Liabilities			
(a) Financial Liabilities		-	-
(i) Borrowings		-	-
(ii) Lease Liabilities		-	-
(iii) Trade Payables	10	0.10	0.10
(iv) Other Financial Liabilities		-	-
(b) Other Current Liabilities	11	1.58	1.58
(c) Provisions	12	14.91	14.67
(d) Current Tax Liabilities (Net)		-	-
TOTAL		233.69	243.83

Significant Accounting Policies & Notes to Financial Statements

1 to 29

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

Chartered Accountants,
FRN:007257S



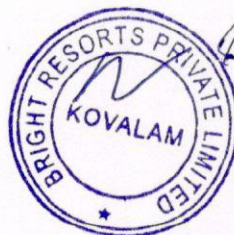
M V Joshi
Partner

Membership No.024784

UDIN:25024784BMIXWE5336



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



Y. RAJEEV REDDY
Director
DIN:00115430

Y. SIDDHARTH REDDY
Director
DIN:00815456

PLACE: HYDERABAD

DATE :29-05-2025

BRIGHT RESORTS PRIVATE LIMITED

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

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31-03-2025

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

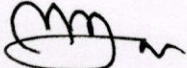
Particulars	Note Nos.	Year Ended 31-03-2025	Year Ended 31-03-2024
1. INCOME			
Revenue From Operations			
Other Income	13	3.00	3.00
TOTAL REVENUE		3.00	3.00
2. EXPENDITURE			
Cost of Material Consumed		-	-
Employee Benefit Expenses		-	-
Depreciation and Amortisation Expenses	1	-	-
Other Expenses	14	10.68	7.50
TOTAL EXPENDITURE		10.68	7.50
3. PROFIT/(LOSS)			
Profit/(Loss) Before Tax (1 - 2)		(7.68)	(4.50)
Tax Expense:			
- Current Tax		-	-
- Deferred Tax		-	-
Profit/(Loss) for the Year		(7.68)	(4.50)
Earning Per Share			
- Basic		(2.41)	(1.41)
- Diluted		(2.41)	(1.41)

Significant Accounting Policies & Notes to Financial Statements

1 to 29

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

Chartered Accountants,
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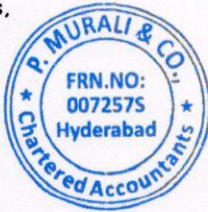


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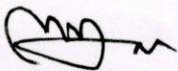
BRIGHT RESORTS PRIVATE LIMITED
 "The Country Club Treasure Cove", Ashok Beach, Kovalam PO
 Thiruvananthapuram-695 527, Kerala

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2025

Particulars	All Amounts are in ₹ Lakhs, Except No of shares & EPS	
	Current Year	Previous Year
I. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit/(Loss) Before Tax	(7.68)	(4.50)
Adjustments for :-		
Depreciation	-	-
Interest Paid	-	-
Excess amount charged in Reserves and Surplus	-	-
Interest Income	-	-
Operating Cash Flow before Working Capital Changes	(7.68)	(4.50)
(Increase) / Decrease in Inventory	-	-
(Increase) / Decrease in Trade Receivables	5.28	-
(Increase) / Decrease in Short Term Loans & Advances	5.16	7.27
(Increase) / Decrease in Other Current Assets	(0.30)	(0.30)
Increase / (Decrease) in Trade Payables	-	0.10
Increase / (Decrease) in Other Current Liabilities	-	(0.10)
Increase / (Decrease) in Provisions	0.24	0.23
CASH GENERATED FROM OPERATIONS	2.70	2.70
Add: Prior Period Expenses	-	-
Less: Income Tax Paid	-	-
CASH GENERATED FROM OPERATING ACTIVITIES	2.70	2.70
II. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase/Sale of Property Plant and Equipment & Intangible Assets	-	-
Capital Work in Progress, Pre-operative Expenses	-	-
Interest Income	-	-
(Increase) / Decrease in Loans & Advances	-	-
NET CASH AVAILABLE FROM INVESTING ACTIVITIES	-	-
III. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds From Issue of Equity Shares	-	-
Proceeds/(Repayment) of Borrowings	(2.70)	(2.70)
Interest Paid	-	-
Increase / (Decrease) in Other Non Current Liabilities	-	-
NET CASH USED IN FINANCING ACTIVITIES	(2.70)	(2.70)
NET INCREASE IN CASH AND CASH EQUIVALENTS(I+II+III)	0.00	(0.00)
Opening Balance of Cash & Cash Equivalents	(0.00)	-
Closing Balance of Cash & Cash Equivalents	(0.00)	(0.00)

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

Chartered Accountants,
FRN:007257S



M V Joshi
Partner

Membership No.024784

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PLACE: HYDERABAD
DATE :29-05-2025

BRIGHT RESORTS PRIVATE LIMITED

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

NOTE NO.1: PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

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

	Property, Plant and Equipment							Intangible Assets	
	Land & Site Development	Buildings	Furniture & Fixtures	Plant & Machinery	Computers	Vehicles	Property, Plant and Equipment	Software Development	Total Intangible Assets
Cost									
As at March 31st, 2023	14.92	87.52	1.05	12.45	0.00	-	115.93	-	-
Additions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
As at March 31st, 2024	14.92	87.52	1.05	12.45	0.00	-	115.93	-	-
Additions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
As at March 31st, 2025	14.92	87.52	1.05	12.45	0.00	-	115.93	-	-
Depreciation									
As at March 31st, 2023	-	-	-	-	-	-	-	-	-
Charge for the period	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
As at March 31st, 2024	-	-	-	-	-	-	-	-	-
Charge for the period	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
As at March 31st, 2025	-	-	-	-	-	-	-	-	-
Net Block									
As at March 31st, 2025	14.92	87.52	1.05	12.45	0.00	-	115.93	-	-
As at March 31st, 2024	14.92	87.52	1.05	12.45	0.00	-	115.93	-	-



NOTES TO BALANCE SHEET

NOTE NO. 2 : LOANS AND ADVANCES

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

Particulars	As at	As at
	31-03-2025	31-03-2024
Unsecured Considered Good		
Loans and Advances to Related Parties		
- Aquarian Realtors Pvt Ltd	5.08	5.08
- JJ Arts & Entertainment Pvt Ltd Loan	16.97	16.97
	<u>22.05</u>	<u>22.05</u>

NOTE NO. 3 : OTHER FINANCIAL ASSETS

Particulars	As at	As at
	31-03-2025	31-03-2024
Security Deposit	22.44	22.44
	<u>22.44</u>	<u>22.44</u>

NOTE NO. 4 : TRADE RECEIVABLES

Particulars	As at	As at
	31-03-2025	31-03-2024
Trade Receivables considered good - Unsecured	28.78	34.06
Less: Allowance for expected credit loss	-	-
	<u>28.78</u>	<u>34.06</u>

Trade receivables ageing schedule As at March, 31 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	
Unsecured & Considered Good	-	-	-	3.33	25.45	28.78
Balance as at year end	-	-	-	3.33	25.45	28.78

As at March, 31 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	
Unsecured & Considered Good	-	-	4.09	6.17	23.80	34.06
Balance as at year end	-	-	4.09	6.17	23.80	34.06

NOTE NO. 5 : SHORT TERM LOANS AND ADVANCES

Particulars	As at	As at
	31-03-2025	31-03-2024
Loans and Advances to Employees	0.28	0.28
Advances Recoverable in Cash or Kind - (Unsecured, Considered Good)	42.75	47.91
	<u>43.03</u>	<u>48.19</u>

NOTE NO. 6 : OTHER CURRENT ASSETS

Particulars	As at	As at
	31-03-2025	31-03-2024
TDS Receivables	1.46	1.16
	<u>1.46</u>	<u>1.16</u>

NOTE NO. 7 : EQUITY SHARE CAPITAL

Particulars	As at	As at
	31-03-2025	31-03-2024
Authorised Capital	320.00	320.00
320000 Equity Shares (Previous Year 320000 Equity Shares)		
Issued, Subscribed & Fully Paid up:		
318450 Equity Shares (Previous Year 318450 Equity Shares)	318.45	318.45
	<u>318.45</u>	<u>318.45</u>
Par Value per Share	100	100



Notes:

1. 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 Equity shareholder is entitled to one vote per share

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

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

	31-03-2025		31-03-2024	
	Nos	Amount	Nos	Amount
Total No of shares at opening accounting period	318,450	318.45	318,450	318.45
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	318,450	318.45	318,450	318.45

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

Name of the Shareholder	31-03-2025		31-03-2024	
	Nos	% holding	Nos	% holding
Country Club Hospitality & Holidays Limited	318,300	99.19	318,300	99.19

Shareholding of promoters

Promoter's Name	No of Shares	% of Total Shares	% of Change during the year
Country Club Hospitality & Holidays Limited	318,300	99.95	Nil
Y.Rajeev Reddy - Nominee of Country Club Hospitality & Holidays Ltd	50	0.02	Nil
Y.Siddharth Reddy - Nominee of Country Club Hospitality & Holidays Ltd	50	0.02	Nil
Y.Varun Reddy - Nominee of Country Club Hospitality & Holidays Ltd	50	0.02	Nil

NOTE NO. 8 : OTHER EQUITY

Particulars	As at	As at
	31-03-2025	31-03-2024
Subsidy	10.00	10.00
General Reserve		
As per last year Balance Sheet	8.00	8.00
Add: Transfer from statement of Profit and Loss account		
	8.00	8.00
Surplus/(Deficit):		
As per last year Balance Sheet	(1,130.08)	(1,125.58)
Add: Current year Profit/(Loss)	(7.68)	(4.50)
Surplus/(Deficit) in Statement of Profit and Loss	(1,137.76)	(1,130.08)
Total Other Equity	(1,119.76)	(1,112.08)

NOTE NO. 9 : BORROWINGS

Particulars	As at	As at
	31-03-2025	31-03-2024
Unsecured		
Loans and Advances From Related Parties		
- Zen Garden Hotel Pvt Ltd	0.71	0.71
- Jade Resorts Pvt Ltd	25.55	25.55
- Country Club Hospitality & Holidays Limited	992.15	994.85
	1,018.41	1,021.11

NOTE NO. 10 : TRADE PAYABLES

Particulars	As at	As at
	31-03-2025	31-03-2024
Total Outstanding Dues to Micro and Small Enterprises	-	-
Others	0.10	0.10
	0.10	0.10



The Company has no outstanding amount due to MSME specified under Micro, Small and Medium Enterprises Development Act, 2006, as at Balance Sheet date

Trade payables ageing schedule for the year ended as on March 31, 2025

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

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		0.10			0.10
ii	Disputed dues - MSME					
iii	Disputed dues - Others					

Trade payables ageing schedule for the year ended as on March 31, 2024

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	0.10				0.10
ii	Disputed dues - MSME					
iii	Disputed dues - Others					

NOTE NO.11 : OTHER CURRENT LIABILITIES

Particulars	As at	As at
	31-03-2025	31-03-2024
Dues to Statutory Authorities	1.58	1.58
	<u>1.58</u>	<u>1.58</u>

NOTE NO.12 : PROVISIONS

Particulars	As at	As at
	31-03-2025	31-03-2024
Provision for Employee Benefits		
- PF Payable	10.26	10.26
- ESIC Payable	1.46	1.46
- PT Payable	1.30	1.30
Others		
- Consultancy & Professional Charges Payable	1.89	1.65
	<u>14.91</u>	<u>14.67</u>

NOTES TO STATEMENT OF PROFIT & LOSS

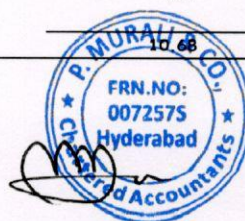
NOTE NO. 13 : OTHER INCOME

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

Particulars	Year Ended	Year Ended
	31-03-2025	31-03-2024
Commission - Boating & Travel/Lease Rent	3.00	3.00
	<u>3.00</u>	<u>3.00</u>

NOTE NO. 14 : OTHER EXPENSES

Particulars	Year Ended	Year Ended
	31-03-2025	31-03-2024
Other Administrative Expenses	10.44	7.26
Auditors Remuneration Includes		
- Audit Fee	0.24	0.24
	<u>10.68</u>	<u>7.50</u>



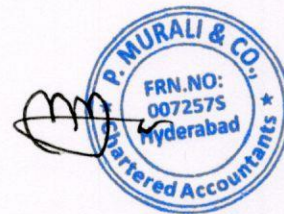
BRIGHT RESORTS PRIVATE LIMITED

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Calculation of Ratios for the Financial Year And Previous Year					
Particulars	Numerator	Denominator	31-03-2025	31-03-2024	Variance (%)
(a) Current Ratio	Current Assets	Current Liabilities	4.42	5.10	-13.40%
(b) Debt-Equity Ratio	Total Debt (borrowings and lease liabilities)	Shareholder's Equity	-1.27	-1.29	-1.22%
(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	0.01	0.01	69.41%
(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	-0.04	-0.02	78.88%
(k) Return on investment.	Current Value of Investment-Cost of Investment	Cost of Investment	-	-	-

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

Particular	Current year	Pervious year
Current Asset	73.27	83.41
Current Liability	16.59	16.35
Total Debt	1,018.41	1,021.11
Shareholder's Equity	(801.31)	(793.63)
Earning for Debt Service	-	-
Debt service	-	-
PAT	(7.68)	(4.50)
Average Shareholder's Equity	(797.47)	(791.38)
EBIT	(7.68)	(4.50)
Capital Employed	217.10	227.48



BRIGHT RESORTS PRIVATE LIMITED

MATERIAL ACCOUNTING POLICIES

A. BASIS OF ACCOUNTING AND PREPARATION OF IND AS FINANCIAL STATEMENTS:

These IND AS 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 IND AS 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

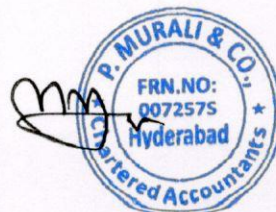
Depreciation is in accordance with provisions of Schedule II of Companies Act, 2013.

F. 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.

G. ROUNDING OF AMOUNTS

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



BRIGHT RESORTS PRIVATE LIMITED
Notes to IND AS Financial Statements

- 15) 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.
- 16) 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.
- 17) The company has not traded or invested in crypto currency or virtual currency during the financial year.
- 18) There are no significant events that occurred after the Balance Sheet Date.
- 19) The Company doesn't have any transactions or relationship with struck off companies.
- 20) 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.
- 21) 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.
- 22) Trade Receivables, Trade Payables, Long term borrowings, long term and short-term loans and Advances are Subject to Conformation and Reconciliation
- 23) The company has not been declared as willful defaulter by any bank or financial institution.
- 24) 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.



25) Auditors' Remuneration:

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

Particulars	31-03-2025	31-03-2024
Audit Fee	0.24	0.24

26) Related party disclosures:

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

Name of the related party	Nature of transaction	Opening balance as on 01.04.2024	Transaction During the Year (2024-25)	Closing balance as on 31.03.2025
Aquarian Realtors Private Limited	Loans and advances	5.08	-	5.08
JJ Arts and Entertainment Private Limited	Loans and advances	16.97	-	16.97
Zen Garden Hotel Private Limited	Borrowings	0.71	-	0.71
Jade Resorts Private Limited	Borrowings	25.55	-	25.55
Country Club Hospitality & Holidays Limited	Borrowings	994.85	(2.70)	992.15

27) Ratios:

Particulars	Numerator	Denominator	As at 31 March, 2025	As at 31 March, 2024	Variance %
Current Ratio	Current Assets	Current Liabilities	4.42	5.10	-13.40%
Debt-Equity Ratio	Total Debt - Deferred Tax Liabilities	Shareholders' Equity	-1.27	-1.29	-1.22%
Debt Service Coverage Ratio	Earnings available for debt services	Interest+ Installments	-	-	-
*Return on Equity Ratio	Net Profits After Tax	Average Shareholders' funds	0.01	0.01	69.41%
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	-0.04	-0.02	78.88%
*Return on Investment (Assets)	Total Comprehensive Income	Average Total Assets	-	-	-

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

29) Figures have been rounded off to the nearest lakhs and decimals.

SIGNATURE TO NOTES 1 To 29

As per our report of even date
For P Murali & Co,
Chartered Accountants
FRN:007257S



M.V. Joshi
Partner
M. No: 024784
UDIN: 25024784BMIXWE5336



For and on behalf of the Board
BRIGHT RESORTS PRIVATE LIMITED



Y. RAJEEV REDDY
Director
DIN:00115430



Y. SIDDHARTH REDDY
Director
DIN:00815456



Place: Hyderabad
Date: 29-05-2025