

BUSH BETTA HOLIDAY OWNERSHIP WILDLIFE ADVENTURE RESORT PVT LTD.,
 "Country Club Kool", #6-3-1219, 5th Floor, Begumpet
 Hyderabad, Telangana

BALANCE SHEET AS AT 31-03-2020

| Particulars | Note Nos. | As At | As At |
|-----------------------------------|-----------|------------------------|------------------------|
| | | 31-03-2020 (Rupees) | 31-03-2019 (Rupees) |
| I ASSETS | | | |
| 1. Non - Current Assets | | | |
| (a) Property Plant & Equipment | | | |
| (i) Tangible Assets | 1 | 4,14,668 | 4,14,668 |
| Financial Assets | | | |
| (a) Long-Term Loans and Advances | 2 | 1,24,040 | 1,24,040 |
| TOTAL | | 5,38,708 | 5,38,708 |
| II EQUITY AND LIABILITIES | | | |
| 1. Equity | | | |
| (a) Equity Share Capital | 3 | 1,05,00,200 | 1,05,00,200 |
| (b) Other Equity | 4 | (4,36,10,362) | (4,35,96,762) |
| 2. Non-Current Liabilities | | | |
| Financial Liabilities | | | |
| (a) Long - Term Borrowings | 5 | 1,04,092 | 1,02,292 |
| 3. Current Liabilities | | | |
| Financial Liabilities | | | |
| (a) Other Current Liabilities | 6 | 3,34,75,193 | 3,34,75,193 |
| (b) Short - Term Provisions | 7 | 69,585 | 57,785 |
| TOTAL | | 5,38,708 | 5,38,708 |

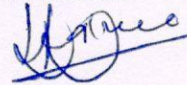
NOTES TO ACCOUNTS

Significant Accounting Policies & Notes to Financial Statements

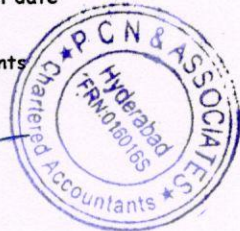
1 to 14

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

Chartered Accountants
FRN:016016S



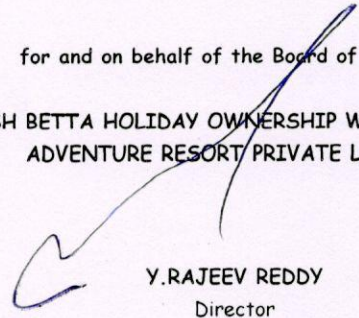
K. Gopala Krishna
Partner
Membership No.203605



for and on behalf of the Board of Directors

**BUSH BETTA HOLIDAY OWNERSHIP WILDLIFE
ADVENTURE RESORT PRIVATE LIMITED**

Y. RAJEEV REDDY
Director
DIN:00115430



Y. VARUN REDDY
Director
DIN:01905757



PLACE: HYDERABAD
DATE :31-07-2020

BUSH BETTA HOLIDAY OWNERSHIP WILDLIFE ADVENTURE RESORT PVT LTD.,

"Country Club Kool", #6-3-1219, 5th Floor, Begumpet
Hyderabad, Telangana

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31-03-2020

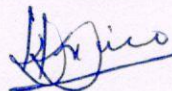
| Particulars | Note Nos. | Year Ended 31-03-2020 (Rupees) | Year Ended 31-03-2019 (Rupees) |
|--|--------------|--------------------------------------|--------------------------------------|
| 1. INCOME | | | |
| Revenue From Operations | | - | - |
| Other Income | | - | - |
| TOTAL REVENUE | | - | - |
| 2. EXPENDITURE | | | |
| Depreciation and Amortisation Expenses | 1 | - | - |
| Other Expenses | 8 | 13,600 | 11,800 |
| TOTAL EXPENDITURE | | 13,600 | 11,800 |
| 3. PROFIT | | | |
| Profit Before Tax (1 - 2) | | (13,600) | (11,800) |
| Tax Expense: | | | |
| - Current Tax | | - | - |
| - Deferred Tax | | - | - |
| Profit for the Year | | (13,600) | (11,800) |
| Earning Per Share | | | |
| - Basic | | (0.01) | (0.01) |
| - Diluted | | (0.01) | (0.01) |

Significant Accounting Policies & Notes to Financial Statements

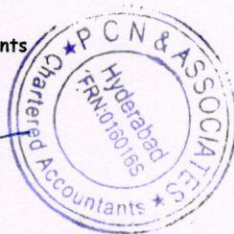
1 to 14

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

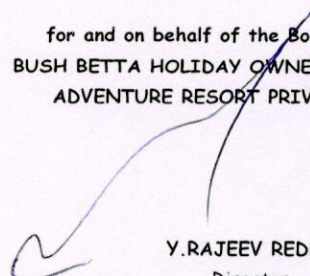
Chartered Accountants
FRN:016016S



K. Gopala Krishna
Partner
Membership No.203605



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



Y. RAJEEV REDDY
Director
DIN:00115430



Y. VARUN REDDY
Director
DIN:01905757



PLACE: HYDERABAD
DATE :31-07-2020

BUSH BETTA HOLIDAY OWNERSHIP WILDLIFE ADVENTURE RESORT PVT LTD.,

"Country Club Kool", #6-3-1219, 5th Floor, Begumpet
Hyderabad, Telangana

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2020

| Particulars | Current Year Amount in ₹ | Previous Year Amount in ₹ |
|--|-----------------------------|------------------------------|
| I. CASH FLOW FROM OPERATING ACTIVITIES: | | |
| Profit Before Tax | (13,600) | (11,800) |
| Adjustments for : - | | |
| Depreciation | - | - |
| Interest Paid | - | - |
| Interest Income | - | - |
| Operating Cash Flow before Working Capital Changes | (13,600) | (11,800) |
| (Increase) / Decrease in Inventory | - | - |
| (Increase) / Decrease in Trade Receivables | - | - |
| (Increase) / Decrease in Short Term Loans & Advances | - | - |
| (Increase) / Decrease in Other Non - Current Assets | - | - |
| (Increase) / Decrease in Current Investments | - | - |
| Increase / (Decrease) in Deferred Income(Current) | - | - |
| Increase / (Decrease) in Trade Payables | - | - |
| Increase / (Decrease) in Other Current Liabilities | - | - |
| Increase / (Decrease) in Short Term Provisions | 11,800 | 11,800 |
| CASH GENERATED FROM OPERATIONS | (1,800) | - |
| Add: Prior Period Expenses | - | - |
| Less: Income Tax Paid | - | - |
| CASH GENERATED FROM OPERATING ACTIVITIES | (1,800) | - |
| II. CASH FLOW FROM INVESTING ACTIVITIES: | | |
| Purchase/Sale of Property Plant & Equipment | - | - |
| Capital Work in Progress, Pre-operative Expenses | - | - |
| Interest Income | - | - |
| (Increase) / Decrease in Long Term Loans & Advances | - | - |
| NET CASH AVAILABLE FROM INVESTING ACTIVITIES | - | - |
| III. CASH FLOW FROM FINANCING ACTIVITIES: | | |
| Proceeds From Issue of Equity Shares | - | - |
| Proceeds/(Repayment) of Loan | - | - |
| Share Premium and Capital Reserve | - | - |
| Interest Paid | - | - |
| Increase / (Decrease) in Other Long Term Liabilities | - | - |
| Increase / (Decrease) in Long Term Borrowings | - | - |
| NET CASH USED IN FINANCING ACTIVITIES | 1,800 | - |
| NET INCREASE IN CASH AND CASH EQUIVALENTS(I+II+III) | 1,800 | - |
| Opening Balance of Cash & Cash Equivalents | - | - |
| Closing Balance of Cash & Cash Equivalents | - | - |

As per our report of even date

for P C N & Associates

Chartered Accountants

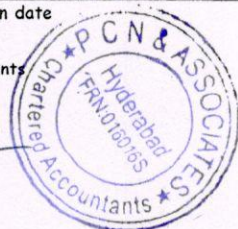
FRN:0160165



K. Gopala Krishna

Partner

Membership No.203605



for and on behalf of the Board of Directors
ADVENTURE RESORT PRIVATE LIMITED



Y. RAJEEV REDDY

Director

DIN:00115430



Y. ARUN REDDY

Director

DIN:01905757

PLACE: HYDERABAD

DATE :31-07-2020

BUSH BETTA HOLIDAY OWNERSHIP WILDLIFE ADVENTURE RESORT PRIVATE LIMITED

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 2020 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) PROPERTY PLANT & 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.

e) DEPRECIATION:

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

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.



NOTES TO BALANCE SHEET

NOTE NO. 2 : LONG - TERM LOANS AND ADVANCES

Amount in ₹

| Particulars | Amount in ₹ | |
|------------------|---------------------|---------------------|
| | As at 31-03-2020 | As at 31-03-2019 |
| Security Deposit | 1,24,040 | 1,24,040 |
| | 1,24,040 | 1,24,040 |

NOTE NO. 3 : EQUITY SHARE CAPITAL

| Particulars | Amount in ₹ | |
|---|---------------------|---------------------|
| | As at 31-03-2020 | As at 31-03-2019 |
| Authorised Capital 11,00,000 Equity Shares (Previous Year 11,00,000 Equity Shares) | 1,10,00,000 | 1,10,00,000 |
| Issued, Subscribed & Fully Paid up: 10,50,020 Equity Shares (Previous Year 10,50,020 Equity Shares) | 1,05,00,200 | 1,05,00,200 |
| | 1,05,00,200 | 1,05,00,200 |
| Par Value per Share | 10 | 10 |

Notes:

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

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

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

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

| Name of the Shareholder | Amount in ₹ | |
|--|---------------------|---------------------|
| | As at 31-03-2020 | As at 31-03-2019 |
| Country Club Hospitality & Holidays Limited | | |
| - No of Shares | 99.99 | 99.99 |
| - % held in the Company | | |

NOTE NO. 4 : OTHER EQUITY

| Particulars | Amount in ₹ | |
|---|----------------------|----------------------|
| | As at 31-03-2020 | As at 31-03-2019 |
| Subsidy | | |
| As per last year Balance Sheet | 31,00,000 | 31,00,000 |
| Add: Transfer from statement of Profit and Loss account | - | - |
| | 31,00,000 | 31,00,000 |
| Surplus: | | |
| Surplus in Statement of Profit and Loss | | |
| As per last year Balance Sheet | (4,66,96,762) | (4,66,84,962) |
| Add: Current year Profit | (13,600) | (11,800) |
| | (4,67,10,362) | (4,66,96,762) |
| | (4,36,10,362) | (4,35,96,762) |



NOTE NO. 5 : LONG - TERM BORROWINGS

Amount in ₹

| Particulars | Amount in ₹ | |
|---|---------------------|---------------------|
| | As at 31-03-2020 | As at 31-03-2019 |
| Unsecured | | |
| Loans and Advances From Related Parties | | |
| - Country Club Hospitality & Holidays Limited | 1,04,092 | 1,02,292 |
| | <u>1,04,092</u> | <u>1,02,292</u> |

NOTE NO.6 : OTHER CURRENT LIABILITIES

| Particulars | Amount in ₹ | |
|-------------------|---------------------|---------------------|
| | As at 31-03-2020 | As at 31-03-2019 |
| Other Liabilities | 3,34,75,193 | 3,34,75,193 |
| | <u>3,34,75,193</u> | <u>3,34,75,193</u> |

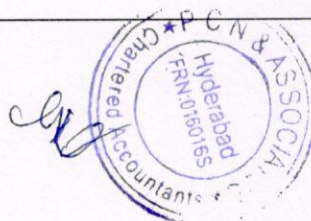
NOTE NO.7 : SHORT - TERM PROVISIONS

| Particulars | Amount in ₹ | |
|--|---------------------|---------------------|
| | As at 31-03-2020 | As at 31-03-2019 |
| Others | | |
| - Consultancy & Professional Charges Payable | 69,585 | 57,785 |
| | <u>69,585</u> | <u>57,785</u> |

NOTES TO STATEMENT OF PROFIT & LOSS

NOTE NO. 8 : OTHER EXPENSES

| Particulars | Amount in ₹ | |
|----------------------|--------------------------|--------------------------|
| | Year Ended 31-03-2020 | Year Ended 31-03-2019 |
| Rates & Taxes | 1,800 | - |
| Payment to Auditors: | | |
| - As Auditor | 11,800 | 11,800 |
| | <u>13,600</u> | <u>11,800</u> |



BUSH BETTA HOLIDAY OWNERSHIP WILDLIFE ADVENTURE RESORT PRIVATE LIMITED

Notes to Accounts:

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

| Particulars | (Amount in ₹) | |
|-------------|---------------|------------|
| | 31-03-2020 | 31-03-2019 |
| Audit Fee | 11,800/- | 11,800/- |

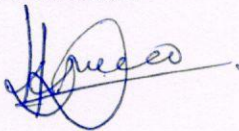
- 12) Related party Disclosure:

| S.No | Name of the Party | Relation | Transaction | Bal as on 01.04.2019 ₹ | Transactions During the Year(2019-2020) ₹ | Bal as on 31.03.2020 ₹ |
|------|---|-----------------|----------------------|------------------------|---|------------------------|
| 1 | Country Club Hospitality & Holidays Limited | Holding Company | Long Term Borrowings | 1,02,292/- | 1,800/- | 1,04,092/- |

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

SIGNATURE TO NOTES 1 To 14

As per our report of even date
For **For P C N & Associates**
Chartered Accountants
FRN: 0160165



K. Gopala Krishna
Partner
Membership No. 203605



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

Y. RAJEEV REDDY
Director
DIN:00115430

Y. VARUN REDDY
Director
DIN:01905757



Place: Hyderabad
Date : 31-07-2020