

**BUSH BETTA HOLIDAY OWNERSHIP WILDLIFE ADVENTURE RESORT PVT LTD.,**

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

**BALANCE SHEET AS AT 31-03-2021**

Particulars	Note Nos.	As At	As At
		31-03-2021 (Rupees)	31-03-2020 (Rupees)
<b>I ASSETS</b>			
<b>1. Non - Current Assets</b>			
(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
<b>TOTAL</b>		<b>5,38,708</b>	<b>5,38,708</b>
<b>II EQUITY AND LIABILITIES</b>			
<b>1. Equity</b>			
(a) Equity Share Capital	3	1,05,00,200	1,05,00,200
(b) Other Equity	4	(4,36,22,162)	(4,36,10,362)
<b>2. Non-Current Liabilities</b>			
Financial Liabilities			
(a) Long - Term Borrowings	5	1,04,092	1,04,092
<b>3. Current Liabilities</b>			
Financial Liabilities			
(a) Other Current Liabilities	6	3,34,75,193	3,34,75,193
(b) Short - Term Provisions	7	81,385	69,565
<b>TOTAL</b>		<b>5,38,708</b>	<b>5,38,708</b>

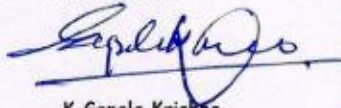
**NOTES TO ACCOUNTS**

Significant Accounting Policies &amp; Notes to Financial Statements

1 to 14

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

Chartered Accountants  
FRN:016016S

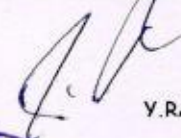


K. Gopala Krishna  
Partner  
Membership No.203605



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 :29-06-2021

**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 31-03-2021**

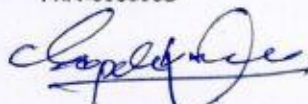
Particulars	Note Nos.	Year Ended 31-03-2021 (Rupees)	Year Ended 31-03-2020 (Rupees)
<b>1. INCOME</b>			
Revenue From Operations		-	-
Other Income		-	-
<b>TOTAL REVENUE</b>		<b>-</b>	<b>-</b>
<b>2. EXPENDITURE</b>			
Depreciation and Amortisation Expenses	1	-	-
Other Expenses	8	11,800	13,600
<b>TOTAL EXPENDITURE</b>		<b>11,800</b>	<b>13,600</b>
<b>3. PROFIT</b>			
Profit Before Tax (1 - 2)		(11,800)	(13,600)
Tax Expense:			
- Current Tax		-	-
- Deferred Tax		-	-
Profit for the Year		(11,800)	(13,600)
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

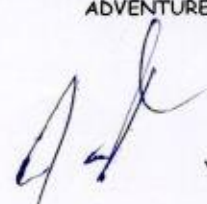
Chartered Accountants  
FRN:016016S



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Membership No.203605



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



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

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2021**

Particulars	Current Year Amount in ₹	Previous Year Amount in ₹
<b>I. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Profit Before Tax	(11,800)	(13,600)
<b>Adjustments for : -</b>		
Depreciation	-	-
Interest Paid	-	-
Interest Income	-	-
<b>Operating Cash Flow before Working Capital Changes</b>	<b>(11,800)</b>	<b>(13,600)</b>
(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
<b>CASH GENERATED FROM OPERATIONS</b>	<b>-</b>	<b>(1,800)</b>
Add: Prior Period Expenses	-	-
Less: Income Tax Paid	-	-
<b>CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>-</b>	<b>(1,800)</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	-	-
<b>NET CASH AVAILABLE FROM INVESTING ACTIVITIES</b>	<b>-</b>	<b>-</b>
<b>III. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
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	-	-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>-</b>	<b>1,800</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS(I+II+III)</b>	<b>-</b>	<b>1,800</b>
Opening Balance of Cash & Cash Equivalents	-	-
Closing Balance of Cash & Cash Equivalents	-	-

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

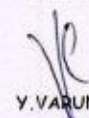


for and on behalf of the Board of Directors  
ADVENTURE RESORT PRIVATE LIMITED



Y. RAJEEV REDDY  
Director  
DIN:00115430





Y. VARUN REDDY  
Director  
DIN:01905757

PLACE: HYDERABAD  
DATE :29-06-2021



**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 31<sup>st</sup> 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) 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.



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 Hyderabad, Telangana

PARTICULARS	GROSS BLOCK				DEPRECIATION				DELETION DEP		DEPRECIATION		NET BLOCK	
	AS ON 01-04-2020	ADDITIONS DURING THE YEAR	DELETIONS DURING THE YEAR	AS ON 31-03-2021	UP TO 01-04-2020	DURING THE YEAR	AS ON 31-03-2021	AS ON 31-03-2021	AS ON 31-03-2021	AS ON 31-03-2021	AS ON 31-03-2021	AS ON 31-03-2021	AS ON 31-03-2020	AS ON 31-03-2020
<b>Tangible Assets</b>														
Site Development	4,14,668			4,14,668								4,14,668	4,14,668	
Total - A	4,14,668			4,14,668								4,14,668	4,14,668	
Previous Year	4,14,668			4,14,668								4,14,668	4,14,668	
<b>Intangible Assets</b>														
Brand Development	1,05,26,732			1,05,26,732	1,05,26,732						1,05,26,732			
Total - B	1,05,26,732			1,05,26,732	1,05,26,732						1,05,26,732			
Previous Year	1,05,26,732			1,05,26,732	1,05,26,732						1,05,26,732			
Grand Total (A+B)	1,09,41,400			1,09,41,400	1,05,26,732						1,05,26,732	4,14,668	4,14,668	
Total Previous Year	1,09,41,400			1,09,41,400	1,05,26,732						1,05,26,732	4,14,668	4,14,668	





NOTES TO BALANCE SHEET

NOTE NO. 2 : LONG - TERM LOANS AND ADVANCES

Amount in ₹

Particulars	As at	As at
	31-03-2021	31-03-2020
Security Deposit	1,24,040	1,24,040
	<u>1,24,040</u>	<u>1,24,040</u>

NOTE NO. 3 : EQUITY SHARE CAPITAL

Particulars	As at	As at
	31-03-2021	31-03-2020
<b>Authorised Capital</b>	<u>1,10,00,000</u>	<u>1,10,00,000</u>
11,00,000 Equity Shares (Previous Year 11,00,000 Equity Shares)		
<b>Issued, Subscribed &amp; Fully Paid up:</b>		
10,50,020 Equity Shares (Previous Year 10,50,020 Equity Shares)	<u>1,05,00,200</u>	<u>1,05,00,200</u>
	<u>1,05,00,200</u>	<u>1,05,00,200</u>
<b>Par Value per Share</b>	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	<u>10,50,020</u>	<u>10,50,020</u>

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

Name of the Shareholder	As at	As at
	31-03-2021	31-03-2020
<b>Country Club Hospitality &amp; Holidays Limited</b>		
- No of Shares	99.99	99.99
- % held in the Company		

NOTE NO. 4 : OTHER EQUITY

Particulars	As at	As at
	31-03-2021	31-03-2020
<b>Subsidy</b>		
As per last year Balance Sheet	31,00,000	31,00,000
Add: Transfer from statement of Profit and Loss account	-	-
	<u>31,00,000</u>	<u>31,00,000</u>
<b>Surplus:</b>		
Surplus in Statement of Profit and Loss		
As per last year Balance Sheet	(4,67,10,362)	(4,66,96,762)
Add: Current year Profit	(11,800)	(13,600)
	<u>(4,67,22,162)</u>	<u>(4,67,10,362)</u>
	<u>(4,36,22,162)</u>	<u>(4,36,10,362)</u>



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## NOTE NO. 5 : LONG - TERM BORROWINGS

Amount in ₹

Particulars	Amount in ₹	
	As at 31-03-2021	As at 31-03-2020
<b>Unsecured</b>		
Loans and Advances From Related Parties		
- Country Club Hospitality & Holidays Limited	1,04,092	1,04,092
	<u>1,04,092</u>	<u>1,04,092</u>

## NOTE NO.6 : OTHER CURRENT LIABILITIES

Particulars	Amount in ₹	
	As at 31-03-2021	As at 31-03-2020
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 31-03-2021	As at 31-03-2020
Others		
- Consultancy & Profesional Charges Payable	81,385	69,585
	<u>81,385</u>	<u>69,585</u>

## NOTES TO STATEMENT OF PROFIT &amp; LOSS

## NOTE NO. 8 : OTHER EXPENSES

Particulars	Amount in ₹	
	Year Ended 31-03-2021	Year Ended 31-03-2020
Rates & Taxes	-	1,800
Payment to Auditors:		
- As Auditor	11,800	11,800
	<u>11,800</u>	<u>13,600</u>



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**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 ₹)	
	31-03-2021	31-03-2020
Audit Fee	11,800/-	11,800/-

12) Related party Disclosure:

S.No	Name of 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	1,04,092/-	-	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 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 : 29-06-2021

