

BALANCE SHEET AS AT 31-03-2022

Amount in Lakhs, Except No of shares & EPS

Particulars	Note Nos.	As At	
		31-03-2022	31-03-2021
<b>I ASSETS</b>			
<b>1. Non - Current Assets</b>			
(a) Property Plant & Equipment	1	225.35	234.44
(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	1.21	1.21
(iv) Other Financial Assets	-	-	-
(f) Deferred Tax Assets (Net)	-	-	-
(g) Other Non Current Assets	-	-	-
<b>2. Current Assets</b>			
(a) Inventories	-	-	-
(b) Financial Assets	-	0.24	0.24
(i) Investments	-	-	-
(ii) Trade Receivables	-	-	-
(iii) Cash & Cash Equivalents	3	0.42	4.67
(iv) Short Term Loans and Advances	4	1.11	8.62
(v) Others	-	-	-
(c) Other current assets	5	0.32	0.02
<b>TOTAL</b>		<b>228.64</b>	<b>249.20</b>
<b>II EQUITY AND LIABILITIES</b>			
<b>1. Equity</b>			
(a) Equity Share Capital	6	70.00	70.00
(b) Other Equity	7	(434.60)	(428.34)
<b>2. Non-Current Liabilities</b>			
(a) Financial liabilities	-	-	-
(i) Borrowings	8	516.17	518.87
(ii) Trade Payables	-	-	-
(iii) Other Financial Liabilities	-	-	-
(b) Provisions	-	-	-
(c) Deferred Tax Liabilities (Net)	-	-	-
(d) Other Non Current Liabilities	-	-	-
(e) Deferred Income - Advance towards Members Facilities	-	40.47	40.47
<b>3. Current Liabilities</b>			
(a) Financial Liabilities	-	-	-
(i) Borrowings	-	-	-
(ii) Lease Liabilities	-	-	-
(iii) Trade Payables	9	8.92	8.92
- 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	10	14.32	18.66
(c) Provisions	11	13.35	20.62
(d) Current Tax Liabilities (Net)	-	-	-
<b>TOTAL</b>		<b>228.64</b>	<b>249.20</b>

Significant Accounting Policies & Notes to Financial Statements

1 to 30

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

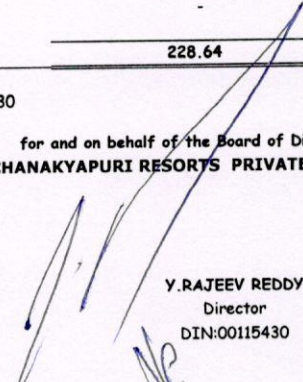
Chartered Accountants  
FRN:016016S

  
K. Gopala Krishna

Partner  
Membership No.203605  
UDIN:22203605ATCNAC7163



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

  
Y. RAJEEV REDDY  
Director  
DIN:00115430

Y. VARUN REDDY  
Director  
DIN:01905757



PLACE: HYDERABAD  
DATE :27-05-2022



**CHANAKYAPURI RESORTS PRIVATE LIMITED**

Registered Office: D-3, Jodhpur Park, Kolkata - 700 068

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

Amount in Lakhs, Except No of shares & EPS

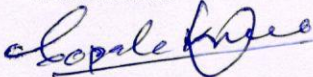
Particulars	Note Nos.	Ended 31-03-2022	Ended 31-03-2021
<b>1. INCOME</b>			
Revenue From Operations	12	-	30.36
Other Income		3.00	-
<b>TOTAL REVENUE</b>		<b>3.00</b>	<b>30.36</b>
<b>2. EXPENDITURE</b>			
Cost of Material Consumed	13	-	9.47
Employee Benefit Expenses	14	-	22.39
Depreciation and Amortisation Expenses	1	9.09	9.68
Finance costs		-	-
Other Expenses	15	0.16	8.82
<b>TOTAL EXPENDITURE</b>		<b>9.26</b>	<b>50.36</b>
<b>3. PROFIT</b>			
Profit/(Loss) Before Tax (1 - 2)		(6.26)	(20.00)
Tax Expense:			
- Current Tax			
- Deferred Tax			
Profit/(Loss) for the Year		(6.26)	(20.00)
Earning Per Share			
- Basic		(8.94)	(28.57)
- Diluted		(8.94)	(28.57)

Significant Accounting Policies & Notes to Financial Statements

1 to 30

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

Chartered Accountants  
FRN:016016S



**K. Gopala Krishna**  
Partner  
Membership No.203605  
UDIN:22203605ATCNAC7163



for and on behalf of the Board of Directors  
**CHANAKYAPURI RESORTS PRIVATE LIMITED**



**Y. RAJEEV REDDY**  
Director  
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**Y. VARUN REDDY**  
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CHANAKYAPURI RESORTS PRIVATE LIMITED

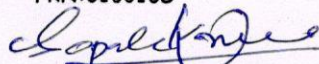
Registered Office: D-3, Jodhpur Park, Kolkata - 700 068

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2022

Particulars	Amount in Lakhs, Except No of shares & EPS	
	Current Year	Previous Year
<b>I. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Profit Before Tax	(6.26)	(20.00)
Adjustments for : -		
Depreciation	9.09	9.68
Interest Paid		
<b>Operating Cash Flow before Working Capital Changes</b>	<b>2.84</b>	<b>(10.32)</b>
(Increase) / Decrease in Inventory	-	-
(Increase) / Decrease in Trade Receivables	-	-
(Increase) / Decrease in Short Term Loans & Advances	7.50	-
(Increase) / Decrease in Other Non - Current Assets	-	-
(Increase) / Decrease in Current Investments	-	-
Increase / (Decrease) in Deferred Income( Current)	-	-
Increase / (Decrease) in Trade Payables	-	(0.47)
Increase / (Decrease) in Other Current Liabilities	(4.34)	0.61
Increase / (Decrease) in Short Term Provisions	(7.26)	8.59
(Increase) / Decrease in Other Current Assets	(0.30)	-
<b>CASH GENERATED FROM OPERATIONS</b>	<b>(1.56)</b>	<b>(1.59)</b>
Add: Prior Period Expenses	-	-
Less: Income Tax Paid		
<b>CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>(1.56)</b>	<b>(1.59)</b>
<b>II. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase/Sale of Property Plant & Equipment	-	(0.25)
Capital Work in Progress, Pre-operative Expenses	-	-
(Increase) / Decrease in Long Term Loans & Advances	-	-
<b>NET CASH AVAILABLE FROM INVESTING ACTIVITIES</b>	<b>-</b>	<b>(0.25)</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 Liabilities	(2.70)	2.48
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>(2.70)</b>	<b>2.48</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS(I+II+III)</b>	<b>(4.26)</b>	<b>0.64</b>
Opening Balance of Cash & Cash Equivalents	4.67	4.03
Closing Balance of Cash & Cash Equivalents	<b>0.42</b>	<b>4.67</b>

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

Chartered Accountants  
FRN:016016S



K. Gopala Krishna

Partner

Membership No.203605

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PLACE: HYDERABAD

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## CHANAKYAPURI RESORTS PRIVATE LIMITED

### SIGNIFICANT 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:

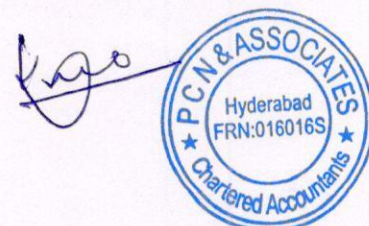
Property, Plant & Equipment is stated at cost. Cost comprises the Purchase price and other attribute expenses.

#### 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. INVESTMENTS:

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

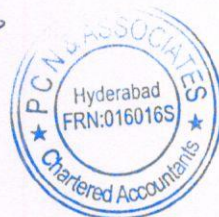
## H. ROUNDING OF AMOUNTS

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.



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

	Property, Plant and Equipment							Intangible Assets		
	Lease Hold Land/ Land Development	Buildings	Furniture & Fixtures	Plant & Machinery	Computers	Vehicles	Total Property, Plant and Equipment	Software Development	Total Intangible Assets	
Cost										
As at March 31st, 2020	58.57	180.92	0.17	4.05	0.00	0.17	243.88	-	-	
Additions				0.25			0.25			
Disposals										
As at March 31st, 2021	58.57	180.92	0.17	4.30	0.00	0.17	244.13	-	-	
Additions										
Disposals										
As at March 31st, 2022	58.57	180.92	0.17	4.30	0.00	0.17	244.13	-	-	
Depreciation										
As at March 31st, 2020										
Change for the period										
Disposals		8.81	0.05	0.77	0.00	0.05	9.68			
As at March 31st, 2021	-	8.81	0.05	0.77	0.00	0.05	9.68			
Change for the period										
Disposals		8.38	0.04	0.64	0.00	0.04	9.09			
As at March 31st, 2022	-	17.19	0.09	1.41	0.00	0.09	18.78			
Net Block										
As at March 31st, 2022	58.57	163.72	0.08	2.89	0.00	0.08	225.35	-	-	
As at March 31st, 2021	58.57	172.11	0.12	3.53	0.00	0.12	234.44	-	-	



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## NOTE NO. 2 : LOANS AND ADVANCES

Amount in Lakhs, Except No of shares &amp; EPS

Particulars	As at	
	31-03-2022	31-03-2021
Unsecured Considered Good		
Security Deposit	1.21	1.21
	<u>1.21</u>	<u>1.21</u>

## NOTE NO.3 : CASH AND CASH EQUIVALENTS

Particulars	As at	
	31-03-2022	31-03-2021
Cash on hand	0.42	1.44
Balances with banks : - Current Accounts	-	3.23
	<u>0.42</u>	<u>4.67</u>

## NOTE NO. 4 : SHORT TERM LOANS AND ADVANCES

Particulars	As at	
	31-03-2022	31-03-2021
Loans and Advances to Employees	-	1.54
Advances Recoverable in Cash or Kind	1.11	6.96
Advances With Statutory Authorities	-	0.11
	<u>1.11</u>	<u>8.62</u>

## NOTE NO. 5 : OTHER CURRENT ASSETS

Particulars	As at	
	31-03-2022	31-03-2021
TCS	0.32	0.02
	<u>0.32</u>	<u>0.02</u>

## NOTE NO. 6 : EQUITY SHARE CAPITAL

Particulars	As at	
	31-03-2022	31-03-2021
Authorised Capital	70.00	70.00
70000 Equity Shares (Previous Year 70000 Equity Shares)		
Issued, Subscribed & Fully Paid up:	70.00	70.00
70000 Equity Shares (Previous Year 70000 Equity Shares)		
	<u>70.00</u>	<u>70.00</u>
Par Value per Share	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 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

	31-03-2022		31-03-2021	
	Nos	Amount	Nos	Amount
At the beginning of the accounting period	70,000	70.00	70,000	70.00
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>70,000</u>	<u>70.00</u>	<u>70,000</u>	<u>70.00</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	69,800	99.71	69,800	99.71

## Shareholding of promoters

Promoter's Name	No of Shares	% of Total Shares	% of Change during the year
Country Club Hospitality & Holidays Limited	69,800	99.71	Nil
Y. Varun Reddy - Nominee of Country Club Hospitality & Holidays Ltd	200	0.29	Nil



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## NOTE NO. 7 : OTHER EQUITY

Amount in Lakhs, Except No of shares &amp; EPS

Particulars	As at	As at
	31-03-2022	31-03-2021
Surplus:		
Surplus/(Deficit) in Statement of Profit and Loss		
As per last year Balance Sheet	(428.34)	(408.34)
Add: Current year Profit/(Loss)	(6.26)	(20.00)
	(435)	(428.34)

## NOTE NO. 8 : LONG - TERM 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	474.53	477.23
- Jade Resorts Pvt Ltd	40.33	40.33
- Hotel Golden Star Club/Club Aarzee Limited	1.04	1.04
- Guindy Club/Zen Garden Hotel Pvt Ltd	0.27	0.27
	516.17	518.87

## NOTE NO.9 : TRADE PAYABLES

Particulars	As at	As at
	31-03-2022	31-03-2021
Total Outstanding Dues to Micro and Small Enterprises		
Others	8.92	8.92
	8.92	8.92

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				
		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i	Others	-	0.50	0.43	7.99	8.92
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				
		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i	Others	1.86	0.51	0.43	6.11	8.92
ii	Disputed dues - MSME					
iii	Disputed dues - Others					

## NOTE NO.10 : OTHER CURRENT LIABILITIES

Particulars	As at	As at
	31-03-2022	31-03-2021
Dues to Statutory Authorities	14.32	14.32
Other Liabilities	-	0.61
Creditors for Capital Goods	-	3.73
	14.32	18.66

## NOTE NO.11 : PROVISIONS

Particulars	As at	As at
	31-03-2022	31-03-2021
Provision for Employee Benefits		
- Salaries Payable	11.91	12.64
- PF Payable	0.15	0.40
- Professional Tax Payable	0.36	0.36
Others		
- Consultancy & Professional Charges Payable	0.93	0.81
- Provision for Expenses	-	6.40
	13.35	20.62



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NOTES TO STATEMENT OF PROFIT & LOSS

NOTE NO. 12 : REVENUE FROM OPERATIONS

Amount in Lakhs, Except No of shares & EPS

Particulars	Year Ended	Year Ended
	31-03-2022	31-03-2021
<b>Sales of Services</b>		
Income from Hotel, Clubs & Resorts		
- Guest Accommodation	-	15.18
- Food & Beverages from Restaurant & Banquets	-	15.18
	-	30.36

NOTE NO. 13 : COST OF MATERIAL CONSUMED

Particulars	Year Ended	Year Ended
	31-03-2022	31-03-2021
Opening Stock of Food & Beverages, Stores and Operating Supplies	0.24	0.24
Add: Purchases	-	9.47
Less: Closing Stock of Food & Beverages, Stores and Operating Supplies	0.24	0.24
	-	9.47

NOTE NO. 14 : EMPLOYEE BENEFIT EXPENSES

Particulars	Year Ended	Year Ended
	31-03-2022	31-03-2021
Salaries & Other Benefits	-	21.56
Contribution to Provident & Other Funds	-	0.67
Staff Welfare Expenses	-	0.16
	-	22.39

NOTE NO. 15 : OTHER EXPENSES

Particulars	Year Ended	Year Ended
	31-03-2022	31-03-2021
Upkeep & Service Cost		
- Building Maintenance	-	0.40
- Vehicle Maintenance & Running Exp.	-	0.09
- Other Maintenance	-	3.33
Power & Fuel	-	2.96
Rates & Taxes	-	1.41
Finance Charges	-	0.01
Travelling & Conveyance	-	0.06
Printing & Stationery	-	0.19
Postage, Telegram & Telephones	-	0.07
Other Administrative Expenses	0.04	0.18
Payment to Auditors:		
- As Auditor	0.12	0.12
	0.16	8.82



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**CHANAKYAPURI RESORTS PRIVATE LIMITED**

Registered Office: D-3, Jodhpur Park, Kolkata - 700 068

**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	0.06	0.28	-79.75%
(b) Debt-Equity Ratio	Total Debt ( borrowings and lease liabilities)	Shareholder's Equity	-1.42	-1.45	0.00%
(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	0.02	0.06	-69.86%
(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	-0.03	-0.10	-67.26%
(k) Return on investment.	Current Value of Investment-Cost of Investment	Cost of Investment	-	-	-

Particular	current year	pervious year
current Asset	2.08	13.54
current liability	36.59	48.19
Total Debt	516.17	518.87
Shareholder's Equity	-364.60	-358.34
Earning for Debt Service		
Debt service		
pat	-6.255834163	-20.0004433
Average Shareholder's Equity	-361.4687858	-348.3406344
EBIT	-6.255834163	-20.0004433
Capital Employed	192.0509474	201.0067916

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## CHANAKYAPURI RESORTS PRIVATE LIMITED

### Notes to IND AS Financial Statements

- 16) 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.
- 17) 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.
- 18) The company has not traded or invested in crypto currency or virtual currency during the financial year.
- 19) There are no significant events that occurred after the Balance Sheet Date.
- 20) The Company doesn't have any transactions or relationship with struck off companies.
- 21) The Company, other than as disclosed in the notes to accounts 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.
- 22) The Company, other than as disclosed in the notes to accounts 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.
- 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) Trade Payables, long term and short-term loans and Advances are Subject to Confirmation and Reconciliation





26) Auditors' Remuneration:

(₹ in Lakhs)

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

27) Related party disclosures:

(₹ in Lakhs)

Name of the related party	Nature of transaction	Opening balance as on 01.04.2021	Transaction During the Year (2021-22)	Closing balance as on 31.03.2022
Country club hospitality & holidays limited	Long term borrowings	477.23(Cr)	(2.70)	474.53(Cr)
Jade resorts private limited	Long term borrowings	40.33(Cr)	-	40.33(Cr)
Club Arzee Limited	Long term borrowings	1.04(Cr)	-	1.04(Cr)
zen Garden Hotel Private Limited	Long term borrowings	0.27(Cr)	-	0.27(Cr)

28) Ratios:

Particulars	Numerator	Denominator	As at 31 March, 2022	As at 31 March, 2021	Variance (%)
Current Ratio	Current Assets	Current Liabilities	0.06	0.28	79.75%
Debt-Equity Ratio	Total Debt - Deferred Tax Liabilities	Shareholders' Equity	-1.42	-1.45	0.00%
Debt Service Coverage Ratio	Earnings available for debt services	Interest+ Installments	-	-	-
*Return on Equity Ratio	Net Profits After Tax	Shareholders' funds	0.02	0.06	69.86%
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	-0.03	-0.10	67.26%
*Return on Investment (Assets)	Total Comprehensive Income	Average Total Assets	-	-	-

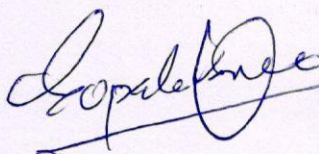
29) Previous years' figures are restated/regrouped/rearranged wherever necessary in order to conform to the current years' grouping and classifications.

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

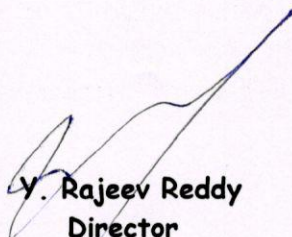
**SIGNATURE TO NOTES 1 To 30**

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

For and on behalf of the Board  
CHANAKYAPURI RESORTS PRIVATE LIMITED




**K. Gopala Krishna**  
Partner  
M. No: 203605  
UDIN: 22203605ATCNAC7163



**Y. Rajeev Reddy**  
Director  
DIN: 00115430



**Y. Varun Reddy**  
Director  
DIN: 01905757

Place: Hyderabad  
Date: 27-05-2022

