

CHANAKYAPURI RESORTS PRIVATE LIMITED
Registered Office: D-3, Jadhpur Park, Kolkata - 700 068

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	225.35	225.35
(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		-	-
(iv) Other Financial Assets	2	1.21	1.21
(f) Deferred Tax Assets (Net)		-	-
(g) Other Non Current Assets		-	-
2. Current Assets			
(a) Inventories		-	-
(b) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade Receivables		-	-
(iii) Cash & Cash Equivalents		-	-
(iv) Short Term Loans and Advances		-	-
(v) Others		-	-
(c) Other current assets	3	1.22	0.92
TOTAL		227.78	227.48

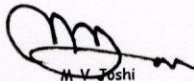
II EQUITY AND LIABILITIES

1. Equity			
(a) Equity Share Capital	4	70.00	70.00
(b) Other Equity	5	(436.35)	(436.25)
2. Non-Current Liabilities			
(a) Financial liabilities			
(i) Borrowings	6	507.73	510.43
(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
3. Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Lease Liabilities		-	-
(iii) Trade Payables	7	12.25	12.25
- 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		17.33	17.33
(b) Other Current Liabilities	8	16.35	13.25
(c) Provisions	9	-	-
(d) Current Tax Liabilities (Net)		-	-
TOTAL		227.78	227.48

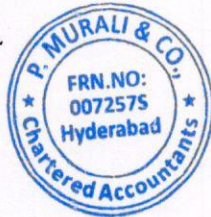
Significant Accounting Policies & Notes to Financial Statements

1 to 25

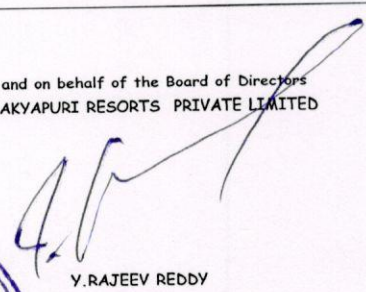
As per our report of even date
for P. Murali & Co.,
Chartered Accountants,
FRN:0072575


M.V. Joshi
Partner

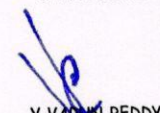
Membership No.024784
UDIN:25024784BMIXVZ9627



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 :29-05-2025

CHANAKYAPURI RESORTS PRIVATE LIMITED

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

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		3.00	3.00
Other Income		-	-
TOTAL INCOME		3.00	3.00
2. EXPENDITURE			
Cost of Material Consumed		-	-
Employee Benefit Expenses		-	-
Depreciation and Amortisation Expenses	1 10	3.10	3.13
Other Expenses		-	-
TOTAL EXPENDITURE		3.10	3.13
3. PROFIT/(LOSS)			
Profit/(Loss) Before Tax (1 - 2)		(0.10)	(0.13)
Tax Expense:		-	-
- Current Tax		-	-
- Deferred Tax		(0.10)	(0.13)
Profit/(Loss) for the Year		(0.10)	(0.13)
Earning Per Share		(0.14)	(0.19)
- Basic		(0.14)	(0.19)
- Diluted		(0.14)	(0.19)

Significant Accounting Policies & Notes to Financial Statements

1 to 25

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



(Signature)

M V Joshi
Partner
Membership No.024784
UDIN:25024784BMIXVZ9627

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



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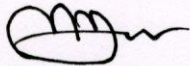
CHANAKYAPURI RESORTS PRIVATE LIMITED
Registered Office: D-3, Jodhpur Park, Kolkata - 700 068

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2025

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

Particulars	Current Year	Previous Year
I. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit/(Loss) Before Tax	(0.10)	(0.13)
Adjustments for : -		
Depreciation	-	-
Interest Paid	-	-
Operating Cash Flow before Working Capital Changes	(0.10)	(0.13)
(Increase) / Decrease in Inventory	-	-
(Increase) / Decrease in Trade Receivables	-	-
(Increase) / Decrease in Short Term Loans & Advances	-	-
(Increase) / Decrease in Other Current Assets	(0.30)	(0.30)
(Increase) / Decrease in Current Investments	-	-
Increase / (Decrease) in Deferred Income(Current)	-	-
Increase / (Decrease) in Trade Payables	-	-
Increase / (Decrease) in Other Current Liabilities	-	3.01
Increase / (Decrease) in Provisions	3.10	0.12
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 & Equipment	-	-
Capital Work in Progress, Pre-operative Expenses	-	-
(Increase) / Decrease in Loans & Advances	-	-
(Increase) / Decrease in Other Financial Assets	-	-
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:0072575

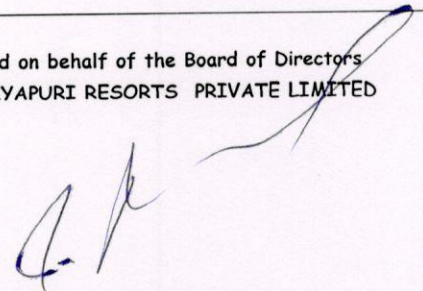


M V Joshi
Partner

Membership No.024784
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for and on behalf of the Board of Directors
CHANAKYAPURI RESORTS PRIVATE LIMITED

Y. RAJEEV REDDY
Director
DIN:00115430



Y. VARUN REDDY
Director
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PLACE: HYDERABAD
DATE :29-05-2025

CHANAKYAPURI RESORTS PRIVATE LIMITED

Regd. Office: D-3, Jodhpur Park, Kolkata-700068

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, P lant and Equipment	Software Development	Total Intangible Assets	
Cost										
As at March 31st, 2023	58.57	180.92	0.17	4.30	0.00	0.17	244.13	-	-	
Additions	-	-	-	-	-	-	-	-	-	
Disposals	-	-	-	-	-	-	-	-	-	
As at March 31st, 2024	58.57	180.92	0.17	4.30	0.00	0.17	244.13	-	-	
Additions	-	-	-	-	-	-	-	-	-	
Disposals	-	-	-	-	-	-	-	-	-	
As at March 31st, 2025	58.57	180.92	0.17	4.30	0.00	0.17	244.13	-	-	
Depreciation										
As at March 31st, 2023	-	17.19	0.09	1.41	0.00	0.09	18.78	-	-	
Charge for the period	-	-	-	-	-	-	-	-	-	
Disposals	-	-	-	-	-	-	-	-	-	
As at March 31st, 2024	-	17.19	0.09	1.41	0.00	0.09	18.78	-	-	
Charge for the period	-	-	-	-	-	-	-	-	-	
Disposals	-	-	-	-	-	-	-	-	-	
As at March 31st, 2025	-	17.19	0.09	1.41	0.00	0.09	18.78	-	-	
Net Block										
As at March 31st, 2025	58.57	163.72	0.08	2.89	0.00	0.08	225.35	-	-	
As at March 31st, 2024	58.57	163.72	0.08	2.89	0.00	0.08	225.35	-	-	



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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	31-03-2025	31-03-2024	Variance (%)
(a) Current Ratio	Current Assets	Current Liabilities	0.04	0.03	20.51%
(b) Debt-Equity Ratio	Total Debt (borrowings and lease liabilities)	Shareholder's Equity	-1.39	-1.39	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	0.00	0.00	(0.25)
(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	-0.00	-0.00	-23.98%
(k) Return on investment.	Current Value of Investment-Cost of Investment	Cost of Investment	-	-	-

Particular	Current year	Previous year
Current Asset	1.22	0.92
Current Liability	33.67	30.57
Total Debt	507.73	510.43
Shareholder's Equity	(366.35)	(366.25)
Earning for Debt Service	-	-
Debt Service	-	-
PAT	(0.10)	(0.13)
Average Shareholder's Equity	(366.30)	(366.18)
EBIT	(0.10)	(0.13)
Capital Employed	194.11	196.91



NOTES TO BALANCE SHEET

NOTE NO. 2 : OTHER FINANCIAL ASSETS

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

Particulars	As at	As at
	31-03-2025	31-03-2024
Unsecured Considered Good		
Security Deposit	1.21	1.21
	<u>1.21</u>	<u>1.21</u>

NOTE NO. 3 : OTHER CURRENT ASSETS

Particulars	As at	As at
	31-03-2025	31-03-2024
TCS	1.22	0.92
	<u>1.22</u>	<u>0.92</u>

NOTE NO. 4 : EQUITY SHARE CAPITAL

Particulars	As at	As at
	31-03-2025	31-03-2024
Authorised Capital	70.00	70.00
70000 Equity Shares (Previous Year 70000 Equity Shars)		
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

	31-03-2025		31-03-2024	
	Nos	Amount	Nos	Amount
Total No of shares at opening 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	-	-	-	-
Total No of shares at end of 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	31-03-2025		31-03-2024	
	Nos	% holding	Nos	% holding
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



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

NOTE NO. 5 : OTHER EQUITY		As at	As at
Particulars		31-03-2025	31-03-2024
Surplus/(Deficit):			
Surplus/(Deficit) in Statement of Profit and Loss		(436.25)	(436.12)
As per last year Balance Sheet		(0.10)	(0.13)
Add: Current year Profit/(Loss)		<u>(436.35)</u>	<u>(436.25)</u>

NOTE NO. 6 : BORROWINGS		As at	As at
Particulars		31-03-2025	31-03-2024
Unsecured			
Loans and Advances From Related Parties			
- Country Club Hospitality & Holidays Limited		466.36	469.06
- Jade Resorts Pvt Ltd		40.33	40.33
- Hotel Golden Star Club/Club Aarzee Limited		1.04	1.04
		<u>507.73</u>	<u>510.43</u>

NOTE NO. 7 : TRADE PAYABLES		As at	As at
Particulars		31-03-2025	31-03-2024
Total Outstanding Dues to Micro and Small Enterprises			
		12.25	12.25
Others		<u>12.25</u>	<u>12.25</u>

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 31, 2025

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	-	-	12.25	-	12.25
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	-	12.25	-	-	12.25
ii	Disputed dues - MSME	-	-	-	-	-
iii	Disputed dues - Others	-	-	-	-	-

NOTE NO. 8 : OTHER CURRENT LIABILITIES		As at	As at
Particulars		31-03-2025	31-03-2024
Dues to Statutory Authorities		14.32	14.32
Other Liabilities		3.01	3.01
		<u>17.33</u>	<u>17.33</u>

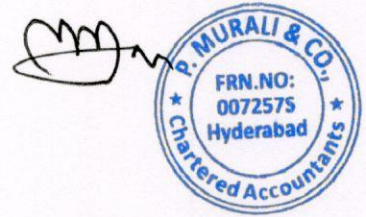
NOTE NO. 9 : PROVISIONS		As at	As at
Particulars		31-03-2025	31-03-2024
Provision for Employee Benefits			
- Salaries Payable		11.91	11.91
- PF Payable		0.15	0.15
- Professional Tax Payable		0.36	0.36
Others			
- Consultancy & Professional Charges Payable		0.94	0.83
- Provision for Expenses		2.96	-
		<u>16.32</u>	<u>13.25</u>



NOTES TO STATEMENT OF PROFIT & LOSS

NOTE NO. 10 : OTHER EXPENSES

Particulars	Year Ended 31-03-2025	Year Ended 31-03-2024
Other Administrative Expenses	2.98	3.01
Payment to Auditors:	0.12	0.12
- As Auditor	3.10	3.13



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.

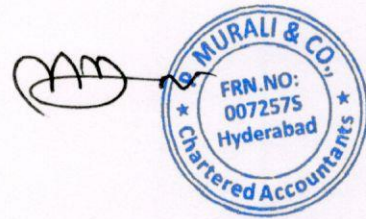


H. ROUNDING OF AMOUNTS

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



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CHANAKYAPURI RESORTS PRIVATE LIMITED
Notes to IND AS Financial Statements

- 11) 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.
- 12) 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.
- 13) The company has not traded or invested in crypto currency or virtual currency during the financial year.
- 14) There are no significant events that occurred after the Balance Sheet Date.
- 15) The Company doesn't have any transactions or relationship with struck off companies.
- 16) 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.
- 17) 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.
- 18) The company has not been declared as willful defaulter by any bank or financial institution.
- 19) 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.
- 20) Trade Payables, long term and short-term loans and Advances are Subject to Confirmation and Reconciliation



21) Auditors' Remuneration:

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

Particulars	31-03-2025	31-03-2024
Audit Fee	0.12	0.12

22) 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
Country club hospitality & holidays limited	borrowings	469.06	(2.70)	466.36
Jade resorts private limited	borrowings	40.33	-	40.33
Club Arzee Limited	borrowings	1.04	-	1.04

23) Ratios:

Particulars	Numerator	Denominator	As at 31 March, 2025	As at 31 March, 2024	Variance (%)
Current Ratio	Current Assets	Current Liabilities	0.04	0.03	20.51
Debt-Equity Ratio	Total Debt - Deferred Tax Liabilities	Shareholders' Equity	-1.39	-1.39	0.00
Debt Service Coverage Ratio	Earnings available for debt services	Interest+ Installments	-	-	-
*Return on Equity Ratio	Net Profits After Tax	Shareholders' funds	0.00	0.00	-0.25
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	-0.00	-0.00	-23.98
*Return on Investment (Assets)	Total Comprehensive Income	Average Total Assets	-	-	-

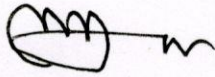
24) Previous years' figures are restated/regrouped/rearranged wherever necessary in order to conform to the current years' grouping and classifications.

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



SIGNATURE TO NOTES 1 To 25

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

For and on behalf of the Board
CHANAKYAPURI RESORTS PRIVATE LIMITED



M.V. Joshi
Partner
M. No: 024784
UDIN: 25024784BMIXVZ9627

Y. Rajeev Reddy
Director
DIN: 00115430



Y. Varun Reddy
Director
DIN: 01905757

Place: Hyderabad
Date: 29-05-2025