

**CLUB ARZEE LIMITED**  
Club One Circle, Old Hazira Road, Near BAPS Pramukh Swamy Hospital, Adajan  
Surat

**BALANCE SHEET AS AT 31-03-2025**

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

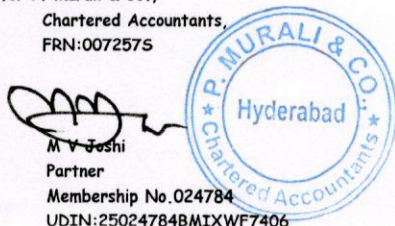
Particulars	Note Nos.	As At 31-03-2025	As At 31-03-2024
<b>I ASSETS</b>			
<b>1. Non - Current Assets</b>			
(a) Property Plant & Equipment	1	700.65	700.65
(b) Capital Work In Progress		-	-
(c) Other Intangible Assets		-	-
(d) Right-of-use assets		-	-
<b>(e) Financial Assets</b>			
(i) Investments		-	-
(ii) Trade Receivables		-	-
(iii) Loans and Advances	2	798.15	793.75
(iv) Other Financial Assets	3	2.78	4.08
(f) Deferred Tax Assets (Net)		-	-
(g) Other Non Current Assets		-	-
<b>2. Current Assets</b>			
(a) Inventories		-	-
<b>(b) Financial Assets</b>			
(i) Investments		-	-
(ii) Trade Receivables	4	-	6.98
(iii) Cash & Cash Equivalent	5	2.09	2.09
(iv) Short Term Loans and Advances	6	-	27.56
(v) Others		-	-
(c) Other Current Assets	7	2.74	2.14
<b>TOTAL</b>		<b>1,506.41</b>	<b>1,537.25</b>
<b>II EQUITY AND LIABILITIES</b>			
<b>1. Equity</b>			
(a) Equity Share Capital	8	572.66	572.66
(b) Other Equity	9	(159.25)	(128.27)
<b>2. Non-Current Liabilities</b>			
<b>(a) Financial liabilities</b>			
(i) Borrowings	10	1,050.29	1,050.29
(ii) Trade Payables		-	-
(iii) Other Financial Liabilities		-	-
<b>(b) Provisions</b>			
(c) Deferred Tax Liabilities (Net)	11	19.61	19.61
(d) Other Non Current Liabilities		-	-
<b>3. Current Liabilities</b>			
<b>(a) Financial liabilities</b>			
(i) Borrowings		-	-
(ii) Lease Liabilities		-	-
(iii) Trade Payables	12	15.50	15.57
- total outstanding dues of micro enterprises and small enterprises			
- total outstanding dues of creditors other than micro enterprises and small enterprises			
(b) Other Current Liabilities	13	3.51	3.51
(c) Provisions	14	4.09	3.88
(c) Current Tax Liabilities (Net)		-	-
<b>TOTAL</b>		<b>1,506.41</b>	<b>1,537.25</b>

Significant Accounting Policies & Notes to Financial Statements

1 to 30

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

Chartered Accountants,  
FRN:007257S



M. V. Joshi

Partner

Membership No. 024784

UDIN:25024784BMIXWF7406

for and on behalf of the Board of Directors  
Club Arzee Limited



Y. SIDDHARTH REDDY

Director

DIN:00815456

Y. VARUN REDDY

Director

DIN:01905757

PLACE: HYDERABAD

DATE :29-05-2025

**CLUB ARZEE LIMITED**  
Club One Circle, Old Hazira Road, Near BAPS Pramukh Swamy Hospital, Adajan  
Surat

**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
<b>1. INCOME</b>			
Revenue From Operations		-	-
Other Income	15	6.00	6.00
<b>TOTAL INCOME</b>		<b>6.00</b>	<b>6.00</b>
<b>2. EXPENDITURE</b>			
Cost of Material Consumed		-	-
Employee Benefit Expenses	16	0.27	1.10
Depreciation and Amortisation Expenses	1	-	-
Other Expenses	17	36.71	8.50
<b>TOTAL EXPENDITURE</b>		<b>36.98</b>	<b>9.60</b>
<b>3. PROFIT/(LOSS)</b>			
Profit/(Loss) Before Tax (1 - 2)		(30.98)	(3.60)
Tax Expense:			
- Current Tax		-	-
- Deferred Tax		-	-
Profit/(Loss) for the Year		(30.98)	(3.60)
Earning Per Share			
- Basic		(0.54)	(0.06)
- Diluted		(0.54)	(0.06)

Significant Accounting Policies & Notes to Financial Statements

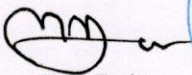
1 to 30

As per our report of even date

for P. Murali & Co.,

Chartered Accountants,

FRN:0072575

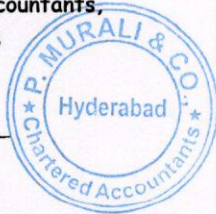


M V Joshi

Partner

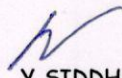
Membership No.024784

UDIN:25024784BMIXWF7406



for and on behalf of the Board of Directors

Club Arzee Limited



Y. SIDDHARTH REDDY

Director

DIN:00815456





Y. VARUN REDDY

Director

DIN:01905757

PLACE: HYDERABAD

DATE :29-05-2025

**CLUB ARZEE LIMITED**  
Club One Circle, Old Hazira Road, Near BAPS Pramukh Swamy Hospital, Adajan  
Surat

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2025**

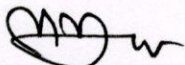
All Amounts are in ₹ Lakhs, Except No of shares & EPS

Particulars	Current Year	Previous Year
<b>I. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Profit/(Loss) Before Tax	(30.98)	(3.60)
Adjustments for : -		
Depreciation	-	-
Interest Paid	-	-
Loss on Sale of Asset	-	-
Interest Income	-	-
<b>Operating Cash Flow before Working Capital Changes</b>	<b>(30.98)</b>	<b>(3.60)</b>
(Increase) / Decrease in Inventory	-	-
(Increase) / Decrease in Trade Receivables	6.98	8.35
(Increase) / Decrease in Short Term Loans & Advances	27.56	-
(Increase) / Decrease in Other Current Assets	(0.60)	(0.60)
(Increase) / Decrease in Current Investments	-	-
Increase / (Decrease) in Deferred Income( Current)	-	-
Increase / (Decrease) in Trade Payables	(0.07)	(0.49)
Increase / (Decrease) in Other Current Liabilities	(0.00)	0.66
Increase / (Decrease) in Provisions	0.22	0.12
<b>CASH GENERATED FROM OPERATIONS</b>	<b>3.11</b>	<b>4.44</b>
Add: Prior Period Expenses	-	-
Less: Income Tax Paid	-	-
<b>CASH GENERATED FROM OPERATING ACTIVITIES</b>	<b>3.11</b>	<b>4.44</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 Loans & Advances	(4.41)	(3.66)
(Increase) / Decrease in Other Financial Assets	1.30	-
<b>NET CASH AVAILABLE FROM INVESTING ACTIVITIES</b>	<b>(3.11)</b>	<b>(3.66)</b>
<b>III. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds From Issue of Equity Shares	-	-
Proceeds/(Repayment) of Borrowings	-	-
Share Premium and Capital Reserve	-	-
Interest Paid	-	-
Increase / (Decrease) in Other Non Current Liabilities	-	-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS(I+II+III)</b>	<b>0.00</b>	<b>0.78</b>
Opening Balance of Cash & Cash Equivalents	2.09	1.31
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>2.09</b>	<b>2.09</b>

As per our report of even date

for P. Murali & Co.,

Chartered Accountants,  
FRN:007257S



M V Joshi  
Partner


Membership No.024784  
UDIN:25024784BMIXWF7406



for and on behalf of the Board of Directors  
CLUB ARZEE LIMITED



  
Y. SIDDHARTH REDDY  
Director  
DIN:00815456

  
Y. VARUN REDDY  
Director  
DIN:01905757

PLACE: HYDERABAD

DATE :29-05-2025

**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	Buildings	Furniture & Fixtures	Plant & Machinery	Computers	Vehicles	Property, Plant and Equipment	Intangible Assets	Total Intangible Assets
<b>Cost</b>									
As at March 31st, 2023	215.36	649.78	120.16	171.31	3.71	4.74	1,165.06	-	-
Additions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
As at March 31st, 2024	215.36	649.78	120.16	171.31	3.71	4.74	1,165.06	-	-
Additions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
As at March 31st, 2025	215.36	649.78	120.16	171.31	3.71	4.74	1,165.06	-	-
<b>Depreciation</b>									
As at March 31st, 2023	-	198.75	120.16	137.05	3.71	4.74	464.41	-	-
Charge for the period	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
As at March 31st, 2024	-	198.75	120.16	137.05	3.71	4.74	464.41	-	-
Charge for the period	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
As at March 31st, 2025	-	198.75	120.16	137.05	3.71	4.74	464.41	-	-
<b>Net Block</b>									
As at March 31st, 2025	215.36	451.03	-	34.26	-	-	700.65	-	-
As at March 31st, 2024	215.36	451.03	-	34.26	-	-	700.65	-	-



NOTES TO BALANCE SHEET

NOTE NO. 2 : LONG - TERM LOANS AND ADVANCES

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

Particulars	As at	As at
	31-03-2025	31-03-2024
<b>Unsecured Considered Good</b>		
Loans and Advances to Related Parties		
- Swimwell Investment & Trading Pvt.Ltd.	0.50	0.50
- Chanakyapuri Resorts Private Limited	1.04	1.04
- Country Club Hospitality & Holidays Limited	789.61	785.21
- Aquarian Realtors Pvt Ltd	7.00	7.00
	<b>798.15</b>	<b>793.75</b>

NOTE NO. 3 : OTHER FINANCIAL ASSETS

Particulars	As at	As at
	31-03-2025	31-03-2024
Security Deposit	2.78	4.08
	<b>2.78</b>	<b>4.08</b>

NOTE NO. 4 : TRADE RECEIVABLES

Particulars	As at	As at
	31-03-2025	31-03-2024
Receivables outstanding for more than six months from the date they are due for payment Unsecured & Considered Good	-	6.98
Receivables outstanding for less than six months from the date they are due for payment Unsecured & Considered Good	-	-
	<b>-</b>	<b>6.98</b>

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	-	-	-	-	-	-
Balance as at year end	-	-	-	-	-	-

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	-	0.01	0.75	1.37	4.85	6.98
Balance as at year end	-	0.01	0.75	1.37	4.85	6.98

NOTE NO. 5 : CASH AND CASH EQUIVALENTS

Particulars	As at	As at
	31-03-2025	31-03-2024
Balances with banks :		
- Current Accounts	2.09	2.09
	<b>2.09</b>	<b>2.09</b>

NOTE NO. 6 : SHORT TERM LOANS AND ADVANCES

Particulars	As at	As at
	31-03-2025	31-03-2024
Advances Recoverable in Cash or Kind - (Unsecured, Considered Good)	-	27.56
	<b>-</b>	<b>27.56</b>



## NOTE NO. 7 : OTHER CURRENT ASSETS

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

Particulars	As at	As at
	31-03-2025	31-03-2024
TDS/TCS Receivables	2.61	2.01
Prepaid Expenses	0.13	0.13
	<u>2.74</u>	<u>2.14</u>

## NOTE NO. 8 : EQUITY SHARE CAPITAL

Particulars	As at	As at
	31-03-2025	31-03-2024
<b>Authorised Capital</b>		
6500000 Equity Shares (Previous Year 6500000 Equity Shares)	<u>650.00</u>	<u>650.00</u>
<b>Issued, Subscribed &amp; Fully Paid up:</b>		
5726600 Equity Shares (Previous Year 5726600 Equity Shares)	<u>572.66</u>	<u>572.66</u>
	<u>572.66</u>	<u>572.66</u>
<b>Par Value per Share</b>	10	10

## 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.10/-. Each Equity shareholder 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	5,726,600	572.66	5,726,600	572.66
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>5,726,600</u>	<u>572.66</u>	<u>5,726,600</u>	<u>572.66</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	% holdong	Nos	% holdong
Country Club Hospitality & Holidays Limited	5,726,000	99.99	5,726,000	99.99

## Shareholding of promoters

Promoter's Name	No of Shares	% of Total Shares	% of Change during the year
Country Club Hospitality & Holidays Limited	5,726,000	99.99	Nil
Y.Rajeev Reddy - Nominee of Country Club Hospitality & Holidays Ltd	100	0.00	Nil
Y.Manjula Reddy - Nominee of Country Club Hospitality & Holidays Ltd	100	0.00	Nil
Y.Siddharth Reddy - Nominee of Country Club Hospitality & Holidays Ltd	100	0.00	Nil
Y.Varun Reddy - Nominee of Country Club Hospitality & Holidays Ltd	100	0.00	Nil
Y.Nikhila Reddy - Nominee of Country Club Hospitality & Holidays Ltd	100	0.00	Nil
D.Krishna Kumar Raju - Nominee of Country Club Hospitality & Holidays Ltd	100	0.00	Nil



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## NOTE NO. 9 : OTHER EQUITY

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

Particulars	As at	As at
	31-03-2025	31-03-2024
Securities Premium Account	40.80	40.80
Revaluation Reserve	193.85	193.85
Surplus/(Deficit):		
As per last year Balance Sheet	(362.92)	(359.32)
Add: Current year Profit/(Loss)	(30.98)	(3.60)
Surplus/(Deficit) in Statement of Profit and Loss	(393.90)	(362.92)
Total Other Equity	(159.25)	(128.27)

## NOTE NO. 10 : LONG - TERM BORROWINGS

Particulars	As at	As at
	31-03-2025	31-03-2024
Unsecured		
Loans and Advances From Related Parties		
- Jade Resorts Pvt Ltd	0.29	0.29
- International Country Holidays Limited	1,050.00	1,050.00
	1,050.29	1,050.29

## NOTE NO. 11 : DEFERRED TAX LIABILITIES (NET)

Particulars	As at	As at
	31-03-2025	31-03-2024
Opening Deferred tax Liability	19.61	19.61
Add: Deferred Tax Liability for the year ( Due to SLM and WDV Difference )	-	-
	19.61	19.61

## NOTE NO. 12 : TRADE PAYABLES

Particulars	As at	As at
	31-03-2025	31-03-2024
Total Outstanding Dues to Micro and Small Enterprises		
Others	15.50	15.57
	15.50	15.57

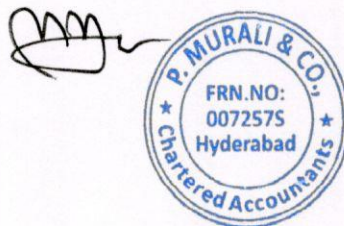
The Company has not received any intimation from Suppliers regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, and hence disclosure relating to the outstanding amount due to MSME & other than MSME has not been furnished.

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	-	-	2.10	13.40	15.50
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	-	2.17	2.82	10.58	15.57
ii	Disputed dues - MSME	-	-	-	-	-
iii	Disputed dues - Others	-	-	-	-	-



## NOTE NO.13 : OTHER CURRENT LIABILITIES

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

Particulars	As at	As at
	31-03-2025	31-03-2024
Advance Received from Customers	2.36	2.36
Other Liabilities	0.65	0.65
Dues to Statutory Authorities	0.50	0.50
	<u>3.51</u>	<u>3.51</u>

## NOTE NO.14 : PROVISIONS

Particulars	As at	As at
	31-03-2025	31-03-2024
Provision for Employee Benefits		
- Salaries Payable (Includes Incentives)	1.80	1.70
- PF Payable	0.23	0.23
- ESIC Payable	0.62	0.62
Others		
- Consultancy & Professional Charges Payable	0.94	0.83
- Provision for Expenses	0.50	0.50
	<u>4.09</u>	<u>3.88</u>

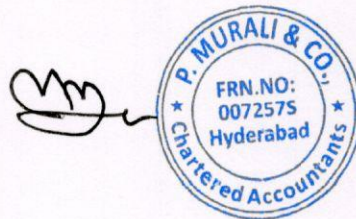
## NOTES TO STATEMENT OF PROFIT &amp; LOSS

## NOTE NO. 15 : OTHER INCOME

Particulars	Year Ended	Year Ended
	31-03-2025	31-03-2024
Rent Received	6.00	6.00
	<u>6.00</u>	<u>6.00</u>

## NOTE NO. 16 : EMPLOYEE BENEFIT EXPENSES

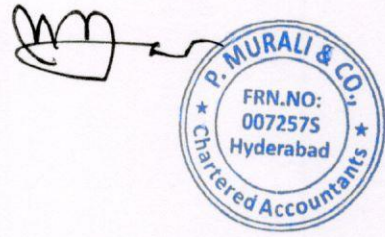
Particulars	Year Ended	Year Ended
	31-03-2025	31-03-2024
Salaries & Other Benefits	0.27	1.10
	<u>0.27</u>	<u>1.10</u>



## NOTE NO. 17 : OTHER EXPENSES

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

Particulars	Year Ended	Year Ended
	31-03-2025	31-03-2024
Rates & Taxes	-	0.03
Finance Charges	-	0.01
Other Administrative Expenses	36.59	8.34
Auditors Remuneration Includes - Audit Fee	0.12	0.12
	<u>36.71</u>	<u>8.50</u>



**CLUB ARZEE LIMITED**

Club One Circle, Old Hazira Road, Near BAPS Pramukh Swamy Hospital, Adajan  
Surat

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	0.21	1.69	-87.61%
(b) Debt-Equity Ratio	Total Debt ( borrowings and lease liabilities)	Shareholder's Equity	2.54	2.36	7.49%
(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	-0.07	-0.01	795.53%
(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	-0.02	-0.00	778.81%
(k) Return on investment.	Current Value of Investment - Cost of Investment	Cost of Investment	-	-	-

Particular	Current year	Pervious year
Current Asset	4.83	38.78
Current liability	23.10	22.96
Total Debt	1,050.29	1,050.29
Shareholder's Equity	413.41	444.39
Earning for Debt Service	-	-
Debt service	-	-
PAT	(30.98)	(3,599)
Average Shareholder's Equity	428.90	446.192
EBIT	(30.98)	(3,599)
Capital Employed	1,483.31	1,514.29



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## CLUB ARZEE LIMITED

### SIGNIFICANT ACCOUNTING POLICIES

#### A. BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS:

These 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 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. DEFFERED TAX LIABILITY:

Deferred tax liability is recognized for future tax consequences attributable to the timing differences that result between profit offered for Income tax and the profit as per the standalone financial statements. Deferred tax liability is measured as per the tax rates/laws that have been enacted or substantively enacted by the Balance Sheet date.



A handwritten signature in blue ink, appearing to be 'P. Murali &amp; Co.'.

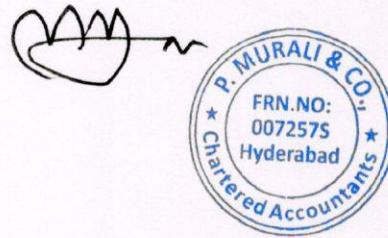


## G. EARNINGS PER SHARE

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.

## H. ROUNDING OF AMOUNTS

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



**CLUB ARZEE LIMITED**  
**Notes to Financial Statements**

- 18) 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.
- 19) 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.
- 20) The company has not traded or invested in crypto currency or virtual currency during the financial year.
- 21) There are no significant events that occurred after the Balance Sheet Date.
- 22) The Company doesn't have any transactions or relationship with struck off companies.
- 23) 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.
- 24) 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.
- 25) Trade Receivables, Trade Payables and Advances are Subject to Confirmation and Reconciliation

26) 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



A handwritten signature in blue ink, appearing to be "M.M." followed by a flourish.



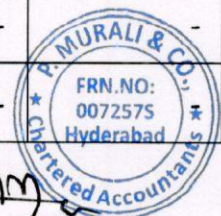
27) Related party disclosures:

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

S. No	Name of the Party	Relation	Transaction	Bal as on 01.04.2024	Transactions During the Year (2024-2025)	Bal as on 31.03.2025
1	Jade Resorts Private Limited	Fellow Subsidiary	Borrowings	0.29	-	0.29
2	International Country Holidays Limited	Fellow Subsidiary	Borrowings	1,050.00	-	1,050.00
3	Swimwel Investment and Trading Private Limited	Fellow Subsidiary	Loans	0.50	-	0.50
4	Chanakyapuri Resorts Private Limited	Fellow Subsidiary	Loans	1.04	-	1.04
5	Country Club Hospitality Holidays Limited	Holding Company	Loans	785.21	4.40	789.61
6	Aquarian Realtors Pvt Ltd	Fellow Subsidiary	Loans	7.00	-	7.00

28) Ratios:

Particulars	Numerator	Denominator	As at 31 March, 2025	As at 31 March, 2024	Variance (%)
Current Ratio	Current Assets	Current Liabilities	0.21	1.69	-87.61
Debt-Equity Ratio	Total Debt - Deferred Tax Liabilities	Shareholders' Equity	2.54	2.36	7.49
Debt Service Coverage Ratio	Earnings available for debt services	Interest+ Installments	-	-	-
*Return on Equity Ratio	Net Profits After Tax	Shareholders' funds	-0.07	-0.01	795.53
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	-0.02	-0.00	778.81
*Return on Investment (Assets)	Total Comprehensive Income	Average Total Assets	-	-	-

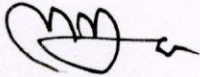
29) Previous years' figures are restated/regrouped/rearranged wherever necessary in order to conform to the current years' grouping and classifications.

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

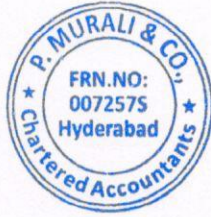
**SIGNATURE TO NOTES 1 To 30**

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

For and on behalf of the Board  
CLUB ARZEE LIMITED



M.V. Joshi  
Partner  
M. No. 024784  
UDIN: 25024784BMIXWF7406



Y. Siddharth Reddy  
Director  
Din:00815456



Y. Varun Reddy  
Director  
Din:01905757



Place: Hyderabad  
Date: 29-05-2025