

JADE RESORTS PRIVATE LIMITED
 "Country Club Kool", # 6-3-1219, 5th Floor, Begumpet, Hyderabad-500016

BALANCE SHEET AS AT 31-03-2020

Particulars	Note Nos.	As At 31-03-2020 Amount in ₹	As At 31-03-2019 Amount in ₹
I ASSETS			
1. Non - Current Assets			
(a) Property Plant & Equipment	1	12,06,71,634	12,33,13,443
(i) Tangible Assets		-	-
(ii) Intangible Assets		-	6,17,232
(ii) Capital Work in progress			
Financial Assets	2	1,35,60,544	99,79,452
(a) Long-Term Loans and Advances			
2. Current Assets			
(a) Inventories	3	6,94,294	4,40,890
Financial Assets			
(a) Trade Receivables	4	23,30,353	11,85,565
(b) Cash and Cash Equivalents	5	3,56,028	3,17,353
(c) Short-Term Loans and Advances	6	4,33,512	36,874
(d) Other Current Assets	7	71,943	93,209
TOTAL		13,81,18,308	13,59,84,019
II EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share Capital	8	1,00,000	1,00,000
(b) Other Equity	9	(5,95,80,805)	(5,84,23,395)
2. Non-Current Liabilities			
Financial Liabilities			
(a) Long - Term Borrowings	10	15,63,85,355	14,69,91,917
(b) Deferred Tax Liabilities (Net)	11	1,76,42,376	1,65,68,488
3. Current Liabilities			
Financial Liabilities			
(a) Trade Payables	12	50,96,644	51,21,763
(b) Other Current Liabilities	13	1,02,01,064	1,81,74,010
(c) Short - Term Provisions	14	82,73,674	74,51,236
TOTAL		13,81,18,308	13,59,84,019

Significant Accounting Policies & Notes to Financial Statements

1 to 25

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

Chartered Accountants
Hyderabad
FRN:016016S

FRN:016016S

K.Gopala Krishna
Partner
Membership No.203605

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

Y.SIDDHARTH REDDY
Director
DIN:00815456

Y.MANTULA REDDY
Director
DIN:00115485

JADE RESORTS PRIVATE LIMITED

"Country Club Kool", # 6-3-1219, 5th Floor, Begumpet, Hyderabad-500016

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

Particulars	Note Nos.	Year Ended	Year Ended
		31-03-2020	31-03-2019
		Amount in ₹	Amount in ₹
1. INCOME			
Revenue From Operations	15	-	3,61,80,996
Other Income	16	13,92,452	2,25,000
TOTAL REVENUE		13,92,452	3,64,05,996
2. EXPENDITURE			
Cost of Material Consumed	17	-	85,64,143
Employee Benefit Expenses	18	-	89,73,284
Depreciation and Amortisation Expenses	1	32,59,043	32,53,395
Other Expenses	19	14,21,512	1,75,58,073
TOTAL EXPENDITURE		46,80,555	3,83,48,895
3. PROFIT		(32,88,103)	(19,42,899)
Profit Before Tax (1 - 2)			
Tax Expense:			
- Current Tax		10,73,888	15,31,293
- Deferred Tax		(43,61,991)	(34,74,192)
Profit for the Year			
Earning Per Share			
- Basic		(436.20)	(347.42)
- Diluted		(436.20)	(347.42)

Significant Accounting Policies & Notes to Financial Statements

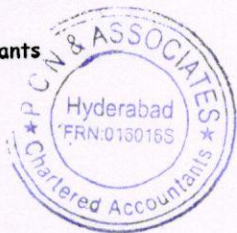
1 to 25

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
JADE RESORTS PRIVATE LIMITED


Y. SIDDHARTH REDDY

Director
DIN:00815456




Y. MANULA REDDY

Director
DIN:00115485

PLACE: HYDERABAD

DATE :31-07-2020

JADE RESORTS PRIVATE LIMITED

"Country Club Kool", # 6-3-1219, 5th Floor, Begumpet, Hyderabad-500016

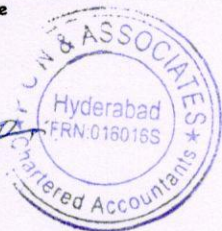
CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2020

Particulars	Current Year Amount in ₹	Previous Year Amount in ₹
I. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit Before Tax	(32,88,103)	(19,42,899)
Adjustments for : -		
Depreciation	32,59,043	32,53,395
Interest Paid	32,04,581	-
Excess amount charged in Reserves and Surplus	-	-
Interest Income	-	-
Operating Cash Flow before Working Capital Changes	31,75,521	13,10,496
(Increase) / Decrease in Inventory	(2,53,404)	5,379
(Increase) / Decrease in Trade Receivables	(11,44,788)	(6,32,260)
(Increase) / Decrease in Short Term Loans & Advances	(3,96,638)	54,85,579
(Increase) / Decrease in Other Current Assets	21,266	(3,201)
Increase / (Decrease) in Deferred Income(Current)	-	-
Increase / (Decrease) in Trade Payables	(25,119)	9,051
Increase / (Decrease) in Other Current Liabilities	(79,72,945)	4,32,127
Increase / (Decrease) in Short Term Provisions	8,22,436	12,90,381
CASH GENERATED FROM OPERATIONS	(57,73,671)	78,97,552
Add: Prior Period Expenses	-	-
Less: Income Tax Paid	-	-
CASH GENERATED FROM OPERATING ACTIVITIES	(57,73,671)	78,97,552
II. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase/Sale of Property Plant & Equipment	(6,17,232)	(2,62,621)
Capital Work in Progress, Pre-operative Expenses	6,17,232	-
Interest Income	-	-
(Increase) / Decrease in Long Term Loans & Advances	(35,81,092)	(10,11,366)
NET CASH AVAILABLE FROM INVESTING ACTIVITIES	(35,81,092)	(12,73,987)
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	93,93,438	(77,88,543)
Increase / (Decrease) in Long Term Liabilities	93,93,438	(77,88,543)
NET CASH USED IN FINANCING ACTIVITIES	38,675	(11,64,977)
NET INCREASE IN CASH AND CASH EQUIVALENTS(I+II+III)	3,17,353	14,82,331
Opening Balance of Cash & Cash Equivalents	3,56,028	3,17,353
Closing Balance of Cash & Cash Equivalents		

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
JADE RESORTS PRIVATE LIMITED

Y. SIDDHARTH REDDY
Director
DIN:00815456

Y. MANJULA REDDY
Director
DIN:00115485



PLACE: HYDERABAD
DATE :31-07-2020

JADE RESORTS 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.

g) INTANGIBLE ASSETS:

Intangible assets are recorded at the consideration paid for acquisition including any import duties and other taxes (other than those subsequently recoverable by the enterprise from the taxing authorities), and any directly attributable expenditure in making the asset ready for its intended

use. Intangible assets are amortized on a systematic basis over the best estimate of their useful lives, commencing from the date the asset is available to the Company for its use.

h) DEFERRED TAX LIABILITY/ASSET:

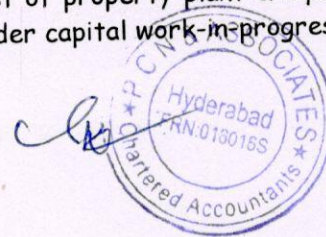
Deferred tax asset or liability is recognized for future tax consequences attributable to the timing differences that result between profit offered for Income tax and the profit as per the financial statements. Deferred tax asset or liability is measured as per the tax rates/laws that have been enacted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

i) INVENTORIES

Inventories are valued at the lower of cost and net realisable value (NRV). Cost of inventories comprises all cost of purchase, production or conversion costs and other costs incurred in bringing the inventories to their present location and condition. In the case of finished goods and work-in-progress, cost includes an appropriate share of overheads based on normal operating capacity.

j) CAPITAL WORK IN PROGRESS:

Capital work in progress is carried at cost and incidental and attributable expenses including interest and depreciation on property plant & equipment in use during construction are carried as part of "Expenditure During Construction Period, Pending Allocation" to be allocated on major assets on commissioning of the project. Advances paid towards the acquisition of property plant & equipment outstanding at each balance sheet date and the cost of property plant & equipment not ready for their intended use before such date are disclosed under capital work-in-progress.



JADE RESORTS PRIVATE LIMITED

"Country Club Kool", # 6-3-1219, 5th Floor, Begumpet, Hyderabad-500016

Amount in ₹

ICULARS	GROSS BLOCK AS ON		DELETIONS DURING THE YEAR	DEPRECIATION UP TO		DEPRECIATION DURING THE YEAR	DELETION DEP DURING THE YEAR	DEPRECIATION AS ON		NET BLOCK AS ON	
	1-4-2019	31-03-2020		1-4-2019	31-03-2020			31-03-2020	31-03-2020	31-03-2020	31-03-2019
Assets	13,18,71,300	13,24,88,532	6,17,232	1,76,97,504	20,83,594	1,97,81,098	11,27,07,434	11,27,07,434	11,41,73,796	11,41,73,796	
Leasehold Assets	7,81,954	7,81,954		5,67,754	92,896	6,60,650	1,21,304	1,21,304	2,14,201	2,14,201	
Machinery	34,53,958	34,53,958		18,17,760	2,18,636	20,36,396	14,17,562	14,17,562	16,36,198	16,36,198	
Electrical Equipment	52,55,957	52,55,957		25,90,043	3,32,702	29,22,745	23,33,212	23,33,212	26,65,914	26,65,914	
Medical Equipment	88,153	88,153		47,747	5,580	53,327	34,826	34,826	40,406	40,406	
Health Club Equipment	50,80,923	50,80,923		23,86,153	3,21,622	27,07,775	23,73,148	23,73,148	26,94,770	26,94,770	
Condition Equipment	55,158	55,158		22,696	3,492	26,188	28,970	28,970	32,462	32,462	
Extinguishers	11,09,000	11,09,000		5,75,046	70,200	6,45,246	4,63,754	4,63,754	5,33,954	5,33,954	
Lifts	4,25,297	4,25,297		1,80,406	26,921	2,07,327	2,17,970	2,17,970	2,44,891	2,44,891	
Television/DVD Players	63,598	63,598		27,507	4,026	31,533	32,065	32,065	36,091	36,091	
Refrigerators & Fridges	2,11,312	2,11,312		63,092	13,376	76,468	1,34,844	1,34,844	1,48,220	1,48,220	
Arms & Ammunition	3,60,000	3,60,000		1,77,749	22,788	2,00,537	1,59,463	1,59,463	1,82,251	1,82,251	
Security & Fire Alarm	41,250	41,250		15,162	2,611	17,773	23,477	23,477	26,088	26,088	
Computers & Peripherals	3,83,606	3,83,606		1,65,168	24,282	1,89,450	1,94,156	1,94,156	2,18,439	2,18,439	
Video Camera	3,69,063	3,69,063		79,278	23,362	1,02,640	2,66,423	2,66,423	2,89,785	2,89,785	
Generators	32,060	32,060		7,462	2,029	9,491	22,569	22,569	24,598	24,598	
Engines & Motors	52,700	52,700		9,470	3,336	12,806	39,894	39,894	43,230	43,230	
Mobile Phones	40,399	40,399		4,876	2,957	7,433	32,966	32,966	35,523	35,523	
Printing Machine	60,990	60,990		5,601	3,861	9,462	51,528	51,528	55,389	55,389	
Other Equipment	18,495	18,495		1,255	1,171	2,426	16,069	16,069	17,240	17,240	
Intangible Assets	1,69,817	1,69,817		1,69,817		1,69,817					
Goodwill	25,710	25,710		25,710		25,710					
Vehicles	14,99,50,700	15,05,67,932	6,17,232	2,66,37,255	32,59,043	2,98,96,298	12,06,71,634	12,06,71,634	12,33,13,446	12,33,13,446	
Motor Cars	14,96,88,079	14,99,50,700	2,62,621	2,33,83,861	32,53,395	2,66,37,257	12,33,13,443	12,33,13,443	12,63,04,217	12,63,04,217	
Intangible Assets	2,42,966	2,42,966		2,42,966		2,42,966					
Patents & Development	2,42,966	2,42,966		2,42,966		2,42,966					
Other Assets	2,42,966	2,42,966		2,42,966		2,42,966					
Prepaid Expenses	15,01,93,666	15,08,10,898	6,17,232	2,68,80,221	32,59,043	3,01,39,263	12,06,71,634	12,06,71,634	12,33,13,446	12,33,13,446	
Total (A+B)	14,99,31,044	15,01,93,666	2,62,621	2,36,26,827	32,53,395	2,68,80,222	12,33,13,443	12,33,13,443	12,63,04,217	12,63,04,217	
Previous Year											

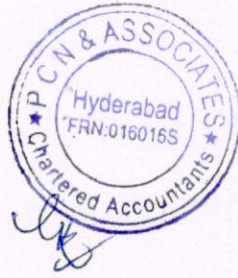


JADE RESORTS PRIVATE LIMITED
 No. 86, Block No. 5, Near King Institute, Mount Road, Guindy, Chennai - 600032

ASST. YEAR. 2020-2021
 P.Y.E : 31.03.2020

W D V

PARTICULARS	Amount in ₹			
	NET BLOCK AS ON 01-Apr-19	ADDITIONS More than 180 Days Less than 180 Days	BLOCK AS ON 31-Mar-20	DELETIONS DURING THE YEAR
Building	6,63,97,045	6,17,232	6,70,14,277	66,70,566
Furniture & Fixtures	3,68,955		3,68,955	36,895
Plant & Machinery	45,32,508		45,32,508	6,79,876
Computers	3,214		3,214	1,286
Motor Vehicles	5,062		5,062	759
	7,13,06,783	-	7,19,24,015	73,89,383
				6,45,34,633



NOTES TO BALANCE SHEET

NOTE NO. 2 : LONG - TERM LOANS AND ADVANCES

Particulars	Amount in ₹	
	As at 31-03-2020	As at 31-03-2019
Unsecured Considered Good		
Capital advance	7,50,342	7,50,342
Security Deposit	11,88,435	11,88,435
Loans and Advances to Related Parties		
- Zen Garden Hotel Private Limited/Guindy Club	50,01,649	49,49,902
- Chanakyapuri Resort Private Limited/Kolkatta Club	40,27,890	8,49,982
- JJ Arts & Entertainment Pvt Ltd	29,320	-
- Hotel Golden Star Club/ Club Arzee Ltd	23,966	-
- Bright Resorts Private Limited	25,38,942	22,40,791
	<u>1,35,60,544</u>	<u>99,79,452</u>

NOTE NO. 3 : INVENTORIES

Particulars	As at	
	31-03-2020	31-03-2019
Inventories (at lower of cost & net realisable value)		
stores	6,94,294	4,40,890
Food, Beverages, Smokes & Operating Supplies		
	<u>6,94,294</u>	<u>4,40,890</u>

NOTE NO. 4 : TRADE RECEIVABLES

Particulars	As at	
	31-03-2020	31-03-2019
Receivables outstanding for more than six months from the date they are due for payment		
Considered Good		
Receivables outstanding for less than six months from the date they are due for payment	23,30,353	11,85,565
Considered Good		
	<u>23,30,353</u>	<u>11,85,565</u>

NOTE NO. 5 : CASH AND CASH EQUIVALENTS

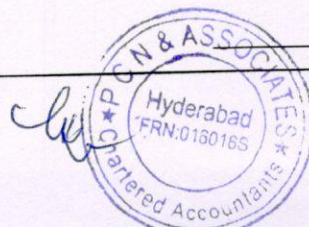
Particulars	As at	
	31-03-2020	31-03-2019
Cash on hand	2,17,216	94,296
Balances with banks :		
- Current Accounts	1,38,812	2,23,057
	<u>3,56,028</u>	<u>3,17,353</u>

NOTE NO. 6 : SHORT TERM LOANS AND ADVANCES

Particulars	As at	
	31-03-2020	31-03-2019
Loans and Advances to Employees	71,704	34,204
Advances Recoverable in Cash or Kind	3,61,808	2,670
	<u>4,33,512</u>	<u>36,874</u>

NOTE NO. 7 : OTHER CURRENT ASSETS

Particulars	As at	
	31-03-2020	31-03-2019
TDS/TCS Receivables	71,943	93,209
	<u>71,943</u>	<u>93,209</u>



NOTE NO. 8 : EQUITY SHARE CAPITAL

Particulars	Amount in ₹	
	As at 31-03-2020	As at 31-03-2019
Authorised Capital	1,00,000	1,00,000
10000 Equity Shares (Previous Year 10000 Equity Shares)		
Issued, Subscribed & Fully Paid up:	1,00,000	1,00,000
10000 Equity Shares (Previous Year 10000 Equity Shares)	1,00,000	1,00,000
Par Value per Share	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 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

Total No of shares at opening accounting period	10,000	10,000
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	10,000	10,000

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

Name of the Shareholder	As at 31-03-2020	As at 31-03-2019
Aquarian Realtors Private Limited	9,700	9,700
- No of Shares	97	97
- % held in the Company		

NOTE NO. 9 : OTHER EQUITY

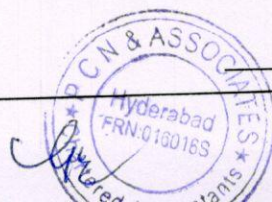
Particulars	As at 31-03-2020	As at 31-03-2019
Surplus:		
Surplus in Statement of Profit and Loss	(5,84,23,395)	(5,49,49,203)
As per last year Balance Sheet	32,04,581	-
Excess Tax Liability waiver as per SVLDRS	(43,61,991)	(34,74,192)
Add: Current year Profit	(5,95,80,805)	(5,84,23,395)

NOTE NO. 10 : LONG - TERM BORROWINGS

Particulars	As at 31-03-2020	As at 31-03-2019
Unsecured		
Loans and Advances From Related Parties	8,67,12,774	7,46,69,744
- Country Club Hospitality & Holidays Limited	6,68,61,329	6,87,88,182
- Aquarian Realtors Pvt Ltd	14,62,748	14,62,748
- Kolet Resorts Club Pvt Ltd	-	2,77,705
- Club Arzee Limited	13,48,504	17,93,538
Other loans and advances	15,63,85,355	14,69,91,917

NOTE NO. 11 : DEFERRED TAX LIABILITIES (NET)

Particulars	As at 31-03-2020	As at 31-03-2019
Opening Deferred tax Liability	1,65,68,488	1,50,37,195
Add: Deferred tax Liability for the year (Due to SLM and WDV Difference)	10,73,888	15,31,293
	1,76,42,376	1,65,68,488



Particulars	Amount in ₹	
	As at 31-03-2020	As at 31-03-2019
Total Outstanding Dues to Micro and Small Enterprises	50,96,644	51,21,763
Others	50,96,644	51,21,763

Particulars	Amount in ₹	
	As at 31-03-2020	As at 31-03-2019
Advance Received from Customers	57,99,977	1,60,74,070
Dues to Statutory Authorities	24,01,148	1,00,000
Other Liabilities		
Other Payables - Creditors for Capital Goods	19,99,939	19,99,939
	1,02,01,064	1,81,74,010

Particulars	Amount in ₹	
	As at 31-03-2020	As at 31-03-2019
Provision for Employee Benefits		
- Salaries & Other Benefits Payable	94,964	1,44,643
- PF Payable	40,986	40,986
- PT Payable	1,60,142	1,60,142
Others		
- Consultancy & Profesional Charges Payable	1,27,372	1,03,772
- Provision for Expenses	78,50,210	70,01,694
	82,73,674	74,51,236



NOTES TO STATEMENT OF PROFIT & LOSS

NOTE NO. 15 : REVENUE FROM OPERATIONS

Particulars	Amount in ₹	
	Year Ended 31-03-2020	Year Ended 31-03-2019
Sales of Services		
Income from Hotel, Clubs & Resorts	-	1,20,19,793
- Guest Accommodation	-	2,41,61,203
- Food & Beverages from Restaurant & Banquets	-	
		<u>3,61,80,996</u>

NOTE NO. 16 : OTHER INCOME

Particulars	Year Ended	
	31-03-2020	31-03-2019
Lease Rent		
Others	13,92,452	2,25,000
	<u>13,92,452</u>	<u>2,25,000</u>

NOTE NO. 17 : COST OF MATERIAL CONSUMED

Particulars	Year Ended	
	31-03-2020	31-03-2019
Opening Stock of Food & Beverages, Stores and Operating Supplies	4,40,890	4,46,269
Add: Purchases	2,53,404	85,58,764
Less: Closing Stock of Food & Beverages, Stores and Operating Supplies	6,94,294	4,40,890
		<u>85,64,143</u>

NOTE NO. 18 : EMPLOYEE BENEFIT EXPENSES

Particulars	Year Ended	
	31-03-2020	31-03-2019
Salaries & Other Benefits	-	82,31,284
Contribution to Provident & Other Funds	-	4,63,409
Staff Welfare Expenses	-	2,78,591
		<u>89,73,284</u>

NOTE NO. 19 : OTHER EXPENSES

Particulars	Year Ended	
	31-03-2020	31-03-2019
Upkeep & Service Cost		
- Repairs, Maintenance to other assets.	-	2,20,473
- Vehicle Maintenance & Running Exp.	-	1,61,199
- Other Maintenance	-	30,35,882
Power & Fuel	-	41,94,536
Rent	9,82,500	9,90,000
Rates & Taxes	67,440	67,094
Finance Charges	23,841	3,16,764
Travelling & Conveyance	-	3,91,141
Printing & Stationery	-	95,981
Postage, Telegram & Telephones	-	3,77,990
Advertisement & Other Marketing Expenses	-	5,76,859
Other Administrative Expenses	3,24,131	71,18,354
Payment to Auditors:		
- As Auditor	23,600	11,800
		<u>11,75,58,073</u>



JADE RESORTS PRIVATE LIMITED

Notes to Accounts:

20) The Company has incurred recurring losses on account of which the net worth of the company has completely eroded.

21) There are no dues to SSI Units outstanding for more than 45 days.

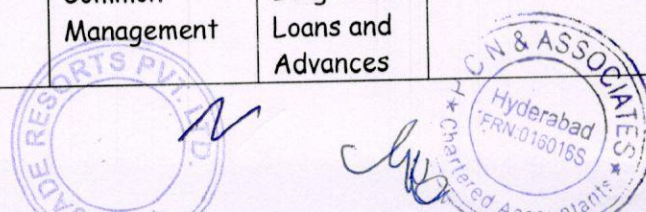
22) Auditors' Remuneration:

(Amount in ₹)

Particulars	31-03-2020	31-03-2019
Audit Fee	23,600/-	11,800/-

23) Related party Disclosure:

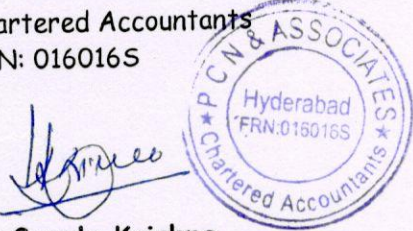
S.No	Name of the the Party	Relation	Transaction	Bal as on 01.04.2019 ₹	Transactions During the Year(2019-2020) ₹	Bal as on 31.03.2020 ₹
1	Country Club Hospitality & Holidays Limited	Ultimate Holding Company	Long Term Borrowings	7,46,69,744	1,20,43,030	8,67,12,774
2	Aquarian Realtors Private Limited	Holding Company	Long term borrowings	6,87,88,182	(19,26,853)	6,68,61,329
3	Club Aarzee Limited	Common Management	Long term borrowings	2,77,705	(2,77,705)	-
4	Kolet Resort Club Private Limited	Common Management	Long Term Borrowings	14,62,748	-	14,62,748
5	Chanakyapuri Resorts Private Limited	Common Management	Long Term Loans and Advances	8,49,982	(31,77,908)	40,27,890
6	Bright Resorts Private Limited	Common Management	Long Term Loans and Advances	22,40,791	(2,98,151)	25,38,942
7	Zen Garden Hotel Private Limited	Common Management	Long Term Loans and Advances	49,49,902	(51,747)	50,01,649
8	JJ Arts & Entertainment Private Limited	Common Management	Long Term Loans and Advances	-	(29,320)	29,320
9	Club Aarzee Limited	Common Management	Long Term Loans and Advances	-	(23,966)	23,966



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

SIGNATURE TO NOTES 1 To 25

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



K. Gopala Krishna
Partner
Membership No. 203605

For and on behalf of the Board
JADE RESORTS PRIVATE LIMITED

Y. SIDDHARTH REDDY
Director
DIN:00815456

Y. MANJULA REDDY
Director
DIN:00115485

Place: Hyderabad
Date : 31-07-2020