

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

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

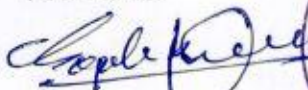
Particulars	Note Nos.	As At 31-03-2021 Amount in `	As At 31-03-2020 Amount in `
<b>I ASSETS</b>			
<b>1. Non - Current Assets</b>			
(a) Property Plant & Equipment	1	11,74,02,867	12,06,71,634
(i) Property, Plant & Equipment			
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
Financial Assets	2	1,35,81,544	1,35,60,544
(b) Long-Term Loans and Advances			
<b>2. Current Assets</b>			
(a) Inventories	3	-	6,94,294
Financial Assets			
(a) Trade Receivables	4	35,40,873	23,30,353
(b) Cash and Cash Equivalents	5	2,50,465	3,56,028
(c) Short-Term Loans and Advances	6	9,30,060	4,33,512
(d) Other Current Assets	7	1,79,943	71,943
<b>TOTAL</b>		<b>13,58,85,752</b>	<b>13,81,18,308</b>
<b>II EQUITY AND LIABILITIES</b>			
<b>1. Equity</b>			
(a) Equity Share Capital	8	1,00,000	1,00,000
(b) Other Equity	9	(6,45,76,591)	(5,95,80,805)
<b>2. Non-Current Liabilities</b>			
Financial Liabilities			
(a) Long - Term Borrowings	10	15,73,74,842	15,63,85,355
(b) Deferred Tax Liabilities (Net)	11	1,85,20,688	1,76,42,376
<b>3. Current Liabilities</b>			
Financial Liabilities			
(a) Trade Payables	12	51,09,853	50,96,644
(b) Other Current Liabilities	13	93,41,315	1,02,01,064
(c) Short - Term Provisions	14	1,00,15,645	82,73,674
<b>TOTAL</b>		<b>13,58,85,752</b>	<b>13,81,18,308</b>

Significant Accounting Policies & Notes to Financial Statements

1 to 24

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

Chartered Accountants  
FRN:0160165




K. Gopala Krishna  
Partner  
Membership No.203605

UDIN: 21203605AAAHW2457



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 :29-06-2021

**JADE RESORTS PRIVATE LIMITED**

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

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31-03-2021**

Particulars	Note Nos.	Year Ended 31-03-2021 Amount in `	Year Ended 31-03-2020 Amount in `
<b>1. INCOME</b>			
Other Income	15	11,08,000	13,92,452
<b>TOTAL REVENUE</b>		<b>11,08,000</b>	<b>13,92,452</b>
<b>2. EXPENDITURE</b>			
Cost of Material Consumed	16	6,94,294	-
Employee Benefit Expenses	17	5,93,920	-
Depreciation and Amortisation Expenses	1	32,68,767	32,59,043
Other Expenses	18	6,68,493	14,21,512
<b>TOTAL EXPENDITURE</b>		<b>52,25,474</b>	<b>46,80,555</b>
<b>3. PROFIT</b>			
Profit Before Tax (1 - 2)		(41,17,474)	(32,88,103)
Tax Expense:			
- Current Tax		-	
- Deferred Tax		8,78,312	10,73,888
Profit for the Year		(49,95,786)	(43,61,991)
Earning Per Share			
- Basic		(499.58)	(436.20)
- Diluted		(499.58)	(436.20)

Significant Accounting Policies & Notes to Financial Statements

1 to 24

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**JADE RESORTS PRIVATE LIMITED**

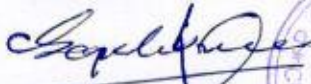
"Country Club Kool", # 6-3-1219, 5th Floor, Begumpet, Hyderabad-500016

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

Particulars	Current Year Amount in `	Previous Year Amount in `
<b>I. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Profit Before Tax	(41,17,474)	(32,88,103)
<b>Adjustments for : -</b>		
Depreciation	32,68,767	32,59,043
Interest Paid	-	-
Excess amount charged in Reserves and Surplus	-	32,04,581
Interest Income	-	-
<b>Operating Cash Flow before Working Capital Changes</b>	<b>(8,48,707)</b>	<b>31,75,521</b>
(Increase) / Decrease in Inventory	6,94,294	(2,53,404)
(Increase) / Decrease in Trade Receivables	(12,10,520)	(11,44,788)
(Increase) / Decrease in Short Term Loans & Advances	(4,96,548)	(3,96,638)
(Increase) / Decrease in Other Current Assets	(1,08,000)	21,266
Increase / (Decrease) in Deferred Income( Current)	-	-
Increase / (Decrease) in Trade Payables	13,209	(25,119)
Increase / (Decrease) in Other Current Liabilities	(8,59,750)	(79,72,945)
Increase / (Decrease) in Short Term Provisions	17,41,971	8,22,436
<b>CASH GENERATED FROM OPERATIONS</b>	<b>(10,74,051)</b>	<b>(57,73,671)</b>
Add: Prior Period Expenses	-	-
Less: Income Tax Paid	-	-
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>(10,74,051)</b>	<b>(57,73,671)</b>
<b>II. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase/Sale of Property Plant & Equipment	-	(6,17,232)
Capital Work in Progress, Pre-operative Expenses	-	6,17,232
Interest Income	-	-
(Increase) / Decrease in Long Term Loans & Advances	(21,000)	(35,81,092)
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>(21,000)</b>	<b>(35,81,092)</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	9,89,488	93,93,438
<b>NET CASH FLOW IN FINANCING ACTIVITIES</b>	<b>9,89,488</b>	<b>93,93,438</b>
<b>NET FLOW IN CASH AND CASH EQUIVALENTS(I+II+III)</b>	<b>(1,05,563)</b>	<b>38,675</b>
Opening Balance of Cash & Cash Equivalents	3,56,028	3,17,353
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>2,50,465</b>	<b>3,56,028</b>

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

Chartered Accountants  
FRN:0160165



K. Gopala Krishna  
Partner  
Membership No.203605


UDIN: 21203605AAAAHW 2457



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



  
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Director  
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Y. MANJULA REDDY  
Director  
DIN:00115485

PLACE: HYDERABAD  
DATE :29-06-2021

## 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 31<sup>st</sup> March 2021 were prepared in accordance with the accounting standards notified under Companies (Accounting Standard) Rules, 2006 (as amended) and other relevant provisions of the Act.

#### b) REVENUE RECOGNITION:

- i) The Company follows the mercantile system of Accounting and recognizes income and expenditure on accrual basis.
- ii) Revenue is not recognized on the grounds of prudence, until realized in respect of liquidated damages, delayed payments as recovery of the amounts are not certain.

#### c) PROVISIONS:

Provisions are recognized when the company has a legal and constructive obligation as a result of a past event, for which it is probable that a cash outflow will be required and a reliable estimate can be made of the amount of the obligation.

#### d) PROPERTY PLANT & EQUIPMENT:

Property Plant & Equipment are stated at cost less depreciation. Project expenses/ Pre-operative are capitalized to the respective asset heads on a proportionate basis. Any capital grant or subsidy received is reduced from the cost of eligible assets.

#### e) DEPRECIATION:

Depreciation is provided as per schedule II of The companies Act 2013.

#### f) CASH FLOW STATEMENT:

Cash flow statements are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

#### 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

NOTE NO. 1 : Property Plant & Equipment

PARTICULARS	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	
	1-4-2020	31-03-2021		1-4-2020	31-03-2021	31-03-2021	31-03-2021		31-03-2021	31-03-2021	31-03-2021	
<b>Tangible Assets</b>												
Buildings	13,24,88,532	13,24,88,532	-	1,97,81,098	20,93,319	-	-	2,18,74,417	11,06,14,115	11,06,14,115	11,06,14,115	11,27,07,434
Furniture & Fixtures	7,81,954	7,81,954	-	6,60,650	92,896	-	-	7,53,546	28,408	28,408	28,408	1,21,304
Plant & Machinery												
- Kitchen Equipment	34,53,958	34,53,958	-	20,36,396	2,18,636	-	-	22,95,032	11,98,926	11,98,926	11,98,926	14,17,562
- Electrical Equipment	52,55,957	52,55,957	-	29,22,745	3,32,702	-	-	32,55,447	20,00,510	20,00,510	20,00,510	23,33,212
- Sports/Health Club Equipment	88,153	88,153	-	53,327	5,580	-	-	58,907	29,246	29,246	29,246	34,826
- Air Condition Equipment	50,80,923	50,80,923	-	27,07,775	3,21,622	-	-	30,29,397	20,91,526	20,91,526	20,91,526	23,73,148
- Fire Extinguishers	55,158	55,158	-	26,188	3,492	-	-	29,680	25,478	25,478	25,478	28,970
- Generators	11,09,000	11,09,000	-	6,45,246	70,200	-	-	7,15,446	3,93,554	3,93,554	3,93,554	4,63,754
- Television/DVD Players	4,25,297	4,25,297	-	2,07,327	26,921	-	-	2,34,248	1,91,049	1,91,049	1,91,049	2,17,970
- Refrigerators & Fridge	63,598	63,598	-	31,533	4,026	-	-	35,559	28,039	28,039	28,039	32,065
- Crockery & Cutlery	2,11,312	2,11,312	-	76,468	13,376	-	-	89,844	1,21,468	1,21,468	1,21,468	1,34,844
- EPABX System	3,60,000	3,60,000	-	2,00,537	22,788	-	-	2,23,325	1,36,675	1,36,675	1,36,675	1,59,463
- Telephones	41,250	41,250	-	17,773	2,611	-	-	20,384	20,866	20,866	20,866	23,477
- Camera/Video Camera	3,83,606	3,83,606	-	1,89,450	24,282	-	-	2,13,732	1,69,874	1,69,874	1,69,874	1,94,156
- Lenin	3,69,063	3,69,063	-	1,02,640	23,362	-	-	1,26,002	2,43,061	2,43,061	2,43,061	2,66,423
- Pump & Motors	32,060	32,060	-	9,491	2,029	-	-	11,520	20,540	20,540	20,540	22,569
- Fans	52,700	52,700	-	12,806	3,336	-	-	16,142	36,558	36,558	36,558	39,894
- Mobile Phones	40,399	40,399	-	7,433	2,557	-	-	9,990	30,409	30,409	30,409	32,966
- Washing Machine	60,990	60,990	-	9,462	3,861	-	-	13,323	47,667	47,667	47,667	51,528
- Fax Machine	18,495	18,495	-	2,426	1,171	-	-	3,597	14,898	14,898	14,898	16,069
Computers	1,69,817	1,69,817	-	1,69,817	-	-	-	1,69,817	-	-	-	-
Motor Vehicles	25,710	25,710	-	25,710	-	-	-	25,710	-	-	-	-
<b>Total - A</b>	<b>15,05,67,931</b>	<b>15,05,67,931</b>	<b>-</b>	<b>2,98,96,298</b>	<b>32,68,767</b>	<b>-</b>	<b>-</b>	<b>3,31,65,065</b>	<b>11,74,02,867</b>	<b>11,74,02,867</b>	<b>11,74,02,867</b>	<b>12,06,71,634</b>
Previous Year	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	12,06,71,634	12,33,13,443





-NOTES TO BALANCE SHEET

NOTE NO. 2 : LONG - TERM LOANS AND ADVANCES

Particulars	Amount in `	
	As at 31-03-2021	As at 31-03-2020
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	50,01,649
- Chanakyapuri Resort Private Limited/Kolkatta Club	40,32,890	40,27,890
- JJ Arts & Entertainment Pvt Ltd	29,320	29,320
- Hotel Golden Star Club/ Club Arzee Ltd	23,966	23,966
- Bright Resorts Private Limited	25,54,942	25,38,942
	<u>1,35,81,544</u>	<u>1,35,60,544</u>

NOTE NO. 3 : INVENTORIES

Particulars	As at	
	31-03-2021	31-03-2020
Inventories (at lower of cost & net realisable value) stores		
Food,Beverages,Smokes & Operating Supplies	-	6,94,294
	<u>-</u>	<u>6,94,294</u>

NOTE NO. 4 : TRADE RECEIVABLES

Particulars	As at	
	31-03-2021	31-03-2020
Receivables outstanding for less than six months from the date they are due for payment Considered Good	35,40,873	23,30,353
	<u>35,40,873</u>	<u>23,30,353</u>

NOTE NO. 5 : CASH AND CASH EQUIVALENTS

Particulars	As at	
	31-03-2021	31-03-2020
Cash on hand	2,11,919	2,17,216
Balances with banks :		
- Current Accounts	38,546	1,38,812
	<u>2,50,465</u>	<u>3,56,028</u>

NOTE NO. 6 : SHORT TERM LOANS AND ADVANCES

Particulars	As at	
	31-03-2021	31-03-2020
Loans and Advances to Employees	71,704	71,704
Advances Recoverable in Cash or Kind	8,58,356	3,61,808
	<u>9,30,060</u>	<u>4,33,512</u>



## NOTE NO. 7 : OTHER CURRENT ASSETS

Particulars	As at	As at
	31-03-2021	31-03-2020
TDS/TCS Receivables	1,79,943	71,943
	<u>1,79,943</u>	<u>71,943</u>

## NOTE NO. 8 : EQUITY SHARE CAPITAL

Particulars	As at	Amount in `
	31-03-2021	31-03-2020
<b>Authorised Capital</b>	<b>1,00,000</b>	<b>1,00,000</b>
10000 Equity Shares (Previous Year 10000 Equity Shares)		
<b>Issued, Subscribed &amp; Fully Paid up:</b>	<b>1,00,000</b>	<b>1,00,000</b>
10000 Equity Shares ( Previous Year 10000 Equity Shares)		
	<u>1,00,000</u>	<u>1,00,000</u>
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	<u>10,000</u>	<u>10,000</u>

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

Name of the Shareholder	As at	As at
	31-03-2021	31-03-2020
<b>Aquarian Realtors Private Limited</b>		
- No of Shares	9,700	9,700
- % held in the Company	97	97

## NOTE NO. 9 : OTHER EQUITY

Particulars	As at	As at
	31-03-2021	31-03-2020
<b>Surplus:</b>		
Surplus in Statement of Profit and Loss		
As per last year Balance Sheet	(5,95,80,805)	(5,84,23,395)
Excess Tax Liability waiver as per SVLDRS	-	32,04,581
Add: Current year Profit	(49,95,786)	(43,61,991)
	<u>(6,45,76,591)</u>	<u>(5,95,80,805)</u>

## NOTE NO. 10 : LONG - TERM BORROWINGS

Particulars	As at	As at
	31-03-2021	31-03-2020
<b>Unsecured</b>		
Loans and Advances From Related Parties		
- Country Club Hospitality & Holidays Limited	8,75,15,765	8,67,12,774
- Aquarian Realtors Pvt Ltd	6,65,86,329	6,68,61,329
- Kolet Resorts Club Pvt Ltd	14,62,748	14,62,748
Other loans and advances	18,10,000	13,48,504
	<u>15,73,74,842</u>	<u>15,63,85,355</u>





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

Particulars	As at	As at
	31-03-2021	31-03-2020
Opening Deferred tax Liability	1,76,42,376	1,65,68,488
Add: Deferred Tax Liability for the year ( Due to SLM and WDV Difference )	8,78,312	10,73,888
	<u>1,85,20,688</u>	<u>1,76,42,376</u>

**NOTE NO. 12 : TRADE PAYABLES**

Particulars	As at	Amount in `
	31-03-2021	As at 31-03-2020
Total Outstanding Dues to Micro and Small Enterprises		
Others	51,09,853	50,96,644
	<u>51,09,853</u>	<u>50,96,644</u>

**NOTE NO.13 : OTHER CURRENT LIABILITIES**

Particulars	As at	As at
	31-03-2021	31-03-2020
Dues to Statutory Authorities	59,46,377	57,99,977
Other Liabilities	13,94,999	24,01,148
Other Payables - Creditors for Capital Goods	19,99,939	19,99,939
	<u>93,41,315</u>	<u>1,02,01,064</u>

**NOTE NO.14 : SHORT - TERM PROVISIONS**

Particulars	As at	As at
	31-03-2021	31-03-2020
Provision for Employee Benefits		
- Salaries & Other Benefits Payable	3,60,537	94,964
- PF Payable	40,986	40,986
- PT Payable	1,60,142	1,60,142
Others		
- Consultancy & Professional Charges Payable	1,50,972	1,27,372
- Provision for Expenses	93,03,008	78,50,210
	<u>1,00,15,645</u>	<u>82,73,674</u>



NOTES TO STATEMENT OF PROFIT & LOSS

NOTE NO. 15 : OTHER INCOME

Particulars	Year Ended 31-03-2021	Year Ended 31-03-2020
Lease Rent		
Others	11,08,000	13,92,452
	11,08,000	13,92,452

NOTE NO. 16 : COST OF MATERIAL CONSUMED

Particulars	Year Ended 31-03-2021	Year Ended 31-03-2020
Opening Stock of Food & Beverages, Stores and Operating Supplies	6,94,294	4,40,890
Add: Purchases	-	2,53,404
Less: Closing Stock of Food & Beverages, Stores and Operating Supplies	-	6,94,294
	6,94,294	-

NOTE NO. 17 : EMPLOYEE BENEFIT EXPENSES

Particulars	Year Ended 31-03-2021	Year Ended 31-03-2020
Salaries & Other Benefits	5,88,697	-
Staff Welfare Expenses	5,223	-
	5,93,920	-

NOTE NO. 18 : OTHER EXPENSES

Particulars	Year Ended 31-03-2021	Year Ended 31-03-2020
Upkeep & Service Cost		
- Repairs, Maintenance to other assets.	7,745	-
- Vehicle Maintenance & Running Exp.	22,946	-
Rent	6,00,000	9,82,500
Rates & Taxes	-	67,440
Finance Charges	10,378	23,841
Travelling & Conveyance	2,355	-
Printing & Stationery	523	-
Postage, Telegram & Telephones	600	-
Other Administrative Expenses	346	3,24,131
Payment to Auditors:		
- As Auditor	23,600	23,600
	6,68,493	14,21,512





## JADE RESORTS PRIVATE LIMITED

### Notes to Accounts:

- 19) The Company has incurred recurring losses on account of which the net worth of the company has completely eroded.
- 20) There are no dues to SSI Units outstanding for more than 45 days.

### 21) Auditors' Remuneration:

(Amount in `)

Particulars	31-03-2021	31-03-2020
Audit Fee	23,600/-	23,600/-

### 22) Related party Disclosure:

S.No	Name of the Party	Relation	Transaction	Bal as on 01.04.2020	Transactions During the Year(2020-2021)	Bal as on 31.03.2021
1	Country Club Hospitality & Holidays Limited	Ultimate Holding Company	Long Term Borrowings	8,67,12,774	8,02,991	8,75,15,765
2	Aquarian Realtors Private Limited	Holding Company	Long term borrowings	6,68,61,329	(2,75,000)	6,65,86,329
3	Kolet Resort Club Private Limited	Common Management	Long Term Borrowings	14,62,748	-	14,62,748
4	Chanakyapuri Resorts Private Limited	Common Management	Long Term Loans and Advances	40,27,890	(5,000)	40,32,890
5	Bright Resorts Private Limited	Common Management	Long Term Loans and Advances	25,38,942	(16,000)	25,54,942
6	Zen Garden Hotel Private Limited	Common Management	Long Term Loans and Advances	50,01,649	-	50,01,649
7	JJ Arts & Entertainment Private Limited	Common Management	Long Term Loans and Advances	29,320	-	29,320
8	Club Aarzee Limited	Common Management	Long Term Loans and Advances	23,966	-	23,966



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

SIGNATURE TO NOTES 1 To 24

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



A handwritten signature in blue ink, appearing to read "K. Gopala Krishna".

K. Gopala Krishna  
Partner  
Membership No. 203605  
UDIN : 21203605 AAAAHW2457  
Place: Hyderabad  
Date : 29-06-2021

For and on behalf of the Board  
JADE RESORTS PRIVATE LIMITED

A handwritten signature in blue ink, appearing to read "Y. Siddharth Reddy".

Y. SIDDHARTH REDDY  
Director  
DIN:00815456

A handwritten signature in blue ink, appearing to read "Y. Manjula Reddy".

Y. MANJULA REDDY  
Director  
DIN:00115485