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

BALANCE SHEET AS AT 31-03-2020

		Note	As At	As At
	Particulars	Nos.	31-03-2020	31-03-2019
			Amount in ₹	Amount in
I	ASSETS			
	1.Non - Current Assets			
	(a) Property Plant & Equipment			
	(i) Tangible Assets	1	2,42,00,537	2,26,92,177
	(ii) Capital Work in progress		•	20,28,684
	Financial Assets			
	(a) Long-Term Loans and Advances	2	16,41,112	16,41,113
	2. Current Assets			
	(a) Inventories		59,026	59,026
	Financial Assets			
	(a) Trade Receivables	3	48,53,445	48,53,44
	(b) Cash and Cash Equivalents	4	7,13,789	7,13,78
	(c) Short-Term Loans and Advances	5	4,61,559	4,61,55
	TOTAL	_	3,19,29,468	3,24,49,79
I	EQUITY AND LIABILITIES			
	1. Equity			
	(a) Equity Share Capital	6	15,00,000	15,00,00
	(b) Other Equity	7	(2,09,04,525)	(2,01,33,59
	2. Non-Current Liabilities			
	Financial Liabilities			
	(a) Long - Term Borrowings	8	2,57,47,765	2,56,20,14
	(b) Deferred Tax Liabilities (Net)	9	19,71,362	18,96,07
	3. Current Liabilities			
	Financial Liabilities			
	(a) Trade Payables	10	52,941	52,94
	(b) Other Current Liabilities	11	2,28,86,339	2,29,15,65
	(c) Short - Term Provisions	12	6,75,586	6,03,56

Significant Accounting Policies & Notes to Financial Statements

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

Chartered Accountants

FRN:0160165

K. Gopala Krishna

Partner

Membership No.203605

1 to 21

for and on behalf of the Board of Directors
J.J.ARTS AND ENTERTAINMENTS PRIVATE LIMITED

Strainment's Pvi.

Y.RAJEEV REDDY
Director
DIN:00115430

Y.VARUN REDDY Director DIN:01905757

PLACE: HYDERABAD DATE :31-07-2020

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

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

	Note	Year Ended	Year Ended
Particulars	Nos.	31-03-2020	31-03-2019
Tal ricolar		Amount in ₹	Amount in 3
1. INCOME			
Revenue From Operations	13	•	2,34,643
Other Income		•	
TOTAL REVENUE	=	-	2,34,643
2. EXPENDITURE			
Cost of Material Consumed	14		13,842
Depreciation and Amortisation Expenses	1	5,20,324	5,20,236
Other Expenses	15	1,70,317	3,79,465
TOTAL EXPENDITURE		6,90,641	9,13,543
3. PROFIT		(6,90,641)	(6,78,900
Profit Before Tax (1 - 2) Tax Expense:			(0,70,500
- Current Tax		- 75,287	92,530
- Deferred Tax		(7,65,928)	(7,71,430
Profit for the Year		(7,65,75)	(7,72,100
Earning Per Share		/F 11\	(5.14
- Basic		(5.11)	
- Diluted		(5.11)	(5.14

Significant Accounting Policies & Notes to Financial Statements

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

Chartered Accountants

FRN:0160165

K.Gopala Krishna

Partner

Membership No.203605

PLACE: HYDERABAD DATE :31-07-2020 1 to 21

Entertaining

for and on behalf of the Board of Directors
J.J.ARTS AND ENTERTAINMENTS PRIVATE LIMITED

Y.RAJEEV REDDY Director

DIN:00115430

Y. VARUN REDDY Director

DIN:01905757

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

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2020

	CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.202	Current Year	Previous Year
P	Particulars	Amount in ₹	Amount in ₹
I.	CASH FLOW FROM OPERATING ACTIVITIES:	(6,90,641)	(6,78,900)
	Profit Before Tax	(0,50,01.1)	
	Adjustments for : -	5,20,324	5,20,236
	Depreciation	5,25,52	
	Interest Paid		
	Interest Income	(1,70,317)	(1,58,664)
	Operating Cash Flow before Working Capital Changes		
	(Increase) / Decrese in Inventory		(59,369)
	(Increase) / Decrese in Trade Receivables		
	(Increase) / Decrese in Short Term Loans & Advances		
	(Increase) / Decrese in Other Non - Current Assets	•	
	(Increase) / Decrese in Current Investments		
	Increase / (Decrese) in Deferred Income(Current)		12,333
	Increase / (Decrese) in Trade Payables	(29,320)	10,132
	Increase / (Decrese) in Other Current Liabilites	72,017	(48,287)
	Increase / (Decrese) in Short Term Provisions	(1,27,620)	(2,43,855)
	CASH GENERATED FROM OPRERATIONS		÷
	Add: Prior Period Expenses		
	Less: Income Tax Paid	(1,27,620)	(2,43,855)
	CASH GENERATED FROM OPRERATING ACTIVITIES		
II.	CASH FLOW FROM INVESTING ACTIVITIES:	(20,28,684)	•
	Purchase of Property Plant & Equipment	20,28,684	•
	Capital Work in Progress, Pre-operative Expenses	•	
	Interest Income	•	
	(Increase) / Decrese in Long Term Loans & Advances	-	•
	NET CASH AVILABLE FROM INVESTING ACTIVITIES		
III.	CASH FLOW FROM FINANCING ACTIVITIES:		•
	Proceeds From Issue of Equity Shares	•	
	Proceeds/(Repayment) of Loan		
	Share Premiun and Capital Reserve	•	
	Interest Paid		
	Increase / (Decrese) in Other Long Term Liabilities	1,27,620	4,11,885
	Increase / (Decrese) in Long Term Liabilities	1,27,620	4,11,885
	NET CASH USED IN FINANCING ACTIVITIES		1,68,030
	NET INCREASE IN CASH AND CASH EQUIVALENTS(I+II+III)	7,13,789 /	5,45,759
	Opening Balance of Cash & Cash Equivalents	7,13,789	7,13,789
	Closing Balance of Cash & Cash Equivalents		

As per our report of even date

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Accoun

for P C N & Associates

Chartered Accountants

FRN:0160165

K. Gopala Krishna

Partner

PLACE: HYDERABAD DATE :31-07-2020

Membership No.203605

for and on behalf of the Board of Directors
J.J.ARTS AND ENTERTAINMENTS PRIVATE LIMITED

Y.RAJEEV REDDY

Director

DIN:00115430

Director DIN:01905757

Enterrainments

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 A5) 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 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) PROPERTRY 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) 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 for Expenditure During Construction Period for Expension Period for Expension

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.

h) 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.

i) 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.



J.J.ARTS AND ENTERTAINMENTS PRIVATE LIMITED "Country Club Kool", # 6-3-1219,5th Floor, Begumpet, Hyderabad-500016

			"Country Club Ke	"Country Club Kool", # 6-3-1217,0111 1001, 203"					{SLM METHOD}	Amount in ₹
OPERTY PLANT & EQUIPMENT	MENT			700 ld 33043	NEPRECIATION	DEPRECIATION	10	NO	NET BLOCK	NET BLOCK
JLARS	6ROSS BLOCK AS ON 01-04-2019	ADDITIONS DURING THE YEAR	DELETIONS DURING THE YEAR	AS ON 31-03-2020	UP TO 01-04-2019	DURING THE YEAR	DURING THE YEAR	AS ON 31-03-2020	31-03-2020	31-03-2019
ssets								,	48,53,430	48,53,430
	48,53,430			48,53,430						,
		20 28 684		2,20,52,017	40,10,788	3,16,457		43,27,245	1,77,24,772	1,60,12,545
l	2,00,23,533			10,66,849	10,66,849			10,66,849	0	0
& FIXTURES										
						47 682		3,57,201	3,96,063	4,43,745
achinery	7 53 764			7,53,264		200,14		3 16 002	88,733	1,14,353
al Fittings	727 40 4			4,04,735	2,9	029,62		6 310	069	1,133
ditioner	.C./,+0,+			000'2	2,867	644		166 235	47,048	60,549
Phone	000,7			2,13,283	1,52,734	13,501		080 9	1011	1,517
10.	2,13,283	2		8 000	6,483	506		606,0	38 768	44,529
chine	8,000	0	,	91 000	46,472	2,760		52,232	90,735	8,805
rator	91,000	0		30 000	21,195	1,899		23,094	0,000	5 31 938
L	30,000	0		8 47 000	3	53,615		3,68,677	526,0 /,+	12 559
200	8,47,000	0		000, 14,0		2,722		33,163	160'6	721.45
1	43,000	0		43,000		3 350	,	32,095	50,826	0/1/47
BOAT	52.921	11		52,921				17,460	5,540	966'9
	23,000	9		23,000				56,747	1,07,650	1,18,056
Cooler	764 207	2.5		1,64,397	4	2		4 156	3,240	3,708
iry & Cutlary	1,04,35	9.		7,396			ю.	61 482	1,80,765	1,96,099
one Instruments	066,1	g. !		2,42,247	7 46,148	-	4	7 240	14 610	15,993
	2,42,241			21,850	758,5		n	855 73		1,34,260
ng Machine	71,850	20		179.251	1 44,991		7	30,330		35,466
nEquipment	1,79,251	51		43 977		2,784	4	067,11	,	6 408
Fallinment	43,977	77		0.0		532	2	2,524		
e cyalpinerii	8,400	00		8,400			00	8,734		
•	33 624	24		33,624				10,336	35,964	38,895
a/Video Camera	46 300	. 6		46,300	0 7,405		10			
sion/DVD Players	Cor	3						77,204	•	•
	27 204	104		77,204	77,204					
SrS					AR 40 284	5 20 324	4.	809'69'02		2,26,92,178
	2 92 41 461	161 20,28,684					. 45	65,49,284	2,26,92,177	2,32,12,414
	2 92 41 461		Som Co	2,92,41,461	61 60,29,048		3	harrete	1040	
syear	6,76,71,	102	10:11	1					(C) (A	

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

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Amount in ₹

16,235 348 1,456 1,25,698 9,833 74,351 21,234 3,727 2,852 4,088 9,434 2,364 64,984 1,40,36,621 16,541 28,566 2,93,804 1,27,47,318 7,43,953 2,25,847 3,19,155 393 5,45,002 31.03.2020 W.D.V as on 523 523 5,041 51,848 503 721 1,665 417 22,182 1,735 13,121 3,747 11,468 2,865 4,545 8,09,889 658 6,17,525 2,919 25,094 31,286 35,462 69 60,556 for the year Depreciation 15% 15% 15% 15% 15% 15% 15% 15% 15% %09 15% 15% 15% 15% 15% 10% 5% Rate % CALCULATION OF DEPRECIATION FOR THE YEAR ENDED 31,03,2020 U/S 32 OF THE INCOME TAX ACT 19,100 30,298 **8,75,239** 11,569 11,569 87,472 871 1,713 24,981 871 1,48,46,511 3,355 4,809 11,099 76,452 2,50,941 3,54,617 19,460 33,607 2,781 462 1,33,64,843 1,33,64,843 6,05,558 31,03,2020 as on Total Adjustments Prior Period 20,28,684 20,28,684 Less Than 180 Days Additions More Than 180 Days 1,28,17,828 871 871 1,713 11,569 87,472 24,981 4,385 19,100 30,298 3,355 11,099 76,452 6,05,558 49,811 355 19,460 3,45,652 8,75,240 462 3,54,617 1,13,36,159 1,13,36,159 2,50,941 01.04.2019 as on W.D.V Grand Total: (A+B+C+D+E) Electrical Fixtures & Fittings Total - (B) Description of Assets Telephone Instruments Camera/Video Camera Television/DVD Players Total - (C) Total - (E) Total - (D) Total - (A) Furniture & Fittings Crockery & Cutlary Kitchen Equipment Washing Machine Sports Equipment Air Conditoners Refrigeratiors Water Cooler Mobile Phone Fax Machine Peddel Boat Generators Computer Utensils Block - 4 Block - 5 Block - 3 Freezer Block - 2 EPABX Block - 1 Building Lenin Land 24 23





E NO. 2 : LONG - TERM LOANS AND ADVANCES	As at	As at 31-03-2019
Particulars	31-03-2020	31-03-2019
Unsecured Considered Good	16,00,000	16,00,000
Capital advance	10,00,000	
Loans & Advances to Related Parties	1,500	1,500
Security Deposit	39,612	39,612
	16,41,112	16,41,112
TE NO. 3 : TRADE RECEIVABLES	As at	As a
Particulars	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	48,53,445	48,53,445
	48,53,445	48,53,445
TE NO. 4 : CASH AND CASH EQUIVALENTS	As at	As
Particulars	31-03-2020	31-03-201
Cash on hand	4,98,694	4,98,69
Balances with banks :	2,15,095	2,15,09
- Current Accounts	7,13,789	7,13,78
OTE NO. 5 : SHORT TERM LOANS AND ADVANCES		As
Particulars	As at 31-03-2020	31-03-20
	50,989	50,98
Loans and Advances to Employees	4,10,570	4,10,57
Advances with Statutory Authorities		
	4,61,559	4,61,55
		Amount in ₹
OTE NO. 6 : EQUITY SHARE CAPITAL Particulars	As at 31-03-2020	As 31-03-20
Particulars		
Authorised Capital	25,00,000	25,00,0
250000 Equity Shares (Previous Year 250000 Equity Shares)		45.00.0
Issued, Subcribed & Fully Paid up:	15,00,000	15,00,0
150000 Equity Shares (Previous Year150000 Equity Shares)	15,00,000	15,00,0
	8 ASSO 10	10
Par Value per Share	Hyderabad III	10

Notes:

3 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 holder of equity share is entitled to one vote per share

	1,50,000	1,50,000
Total No of shares at opening accounting period		
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	1,50,000	1,50,000
Shares in the Company held by each shareholder holding more than 5% shares of the Company	As at	As at
Name of the Shareholder	31-03-2020	31-03-2019
Country Club Hospitality & Holidays Limited	1,49,980	1,49,980
- No of Shares	99.99	99.99
- % held in the Company	,,,,,	
NO. 7 : OTHER EQUITY	As at	As a
Particulars	31-03-2020	31-03-201
Surplus:		
Surplus in Statement of Profit and Loss	(2,01,38,597)	(1,93,67,167
As per last year Balance Sheet	(7,65,928)	(7,71,430
Add: Current year Profit	(2,09,04,525)	(2,01,38,59
NO. 8 : LONG - TERM BORROWINGS	As at	As o
	31-03-2020	31-03-201
Particulars		
Particulars Unsecured		
Unsecured Loans and Advances From Related Parties	16.97.397	16,91,82
Unsecured	16,97,397	16,91,82
Unsecured Loans and Advances From Related Parties - Bright Resorts Private Limited	16,97,397 29,320	16,91,82
Unsecured Loans and Advances From Related Parties - Bright Resorts Private Limited - Jade Resorts Pvt Ltd	29,320	
Unsecured Loans and Advances From Related Parties - Bright Resorts Private Limited	29,320 2,40,21,048	2,39,28,31
Unsecured Loans and Advances From Related Parties - Bright Resorts Private Limited - Jade Resorts Pvt Ltd	29,320	2,39,28,31
Unsecured Loans and Advances From Related Parties - Bright Resorts Private Limited - Jade Resorts Pvt Ltd	29,320 2,40,21,048	2,39,28,31
Unsecured Loans and Advances From Related Parties - Bright Resorts Private Limited - Jade Resorts Pvt Ltd	29,320 2,40,21,048 2,57,47,765	2,39,28,31 2,56,20,14
Unsecured Loans and Advances From Related Parties - Bright Resorts Private Limited - Jade Resorts Pvt Ltd - Country Club Hospitality & Holidays Limited	29,320 2,40,21,048 2,57,47,765	2,39,28,31 2,56,20,14
Unsecured Loans and Advances From Related Parties - Bright Resorts Private Limited - Jade Resorts Pvt Ltd - Country Club Hospitality & Holidays Limited ENO. 9: DEFERRED TAX LIABILITIES (NET) Particulars	29,320 2,40,21,048 2,57,47,765 As at 31-03-2020	2,39,28,31 2,56,20,14 As 31-03-20
Unsecured Loans and Advances From Related Parties - Bright Resorts Private Limited - Jade Resorts Pvt Ltd - Country Club Hospitality & Holidays Limited ENO. 9: DEFERRED TAX LIABILITIES (NET) Particulars Opening Deferred tax Liability	29,320 2,40,21,048 2,57,47,765	16,91,82 2,39,28,31 2,56,20,14 As 31-03-20 18,03,54 92,53
Unsecured Loans and Advances From Related Parties - Bright Resorts Private Limited - Jade Resorts Pvt Ltd - Country Club Hospitality & Holidays Limited ENO. 9: DEFERRED TAX LIABILITIES (NET) Particulars	29,320 2,40,21,048 2,57,47,765 As at 31-03-2020	2,39,28,31 2,56,20,14 As 31-03-20 18,03,54







		Amount in ₹
NO. 10 : TRADE PAYABLES	As at	As at
Particulars	31-03-2020	31-03-2019
Total Outstanding Dues to Micro and Small Enterprises		•
Others Other Current Liabilities Other Liabilities Dues to Statutory Authorities Creditors for Capital Goods	52,941	52,941
Others		
	52,941	52,941
NO.11 : OTHER CURRENT LIABILITIES	As at	As at
Particulars	31-03-2020	31-03-2019
	2,20,00,000	2,20,00,000
Other Liabilities		2.45.750
Dues to Statutory Authorities	1,86,339	2,15,659
	7,00,000	7,00,000
Creditors for Capital Goods		2,29,15,659
	2,28,86,339	2,29,15,039
NOTE NO.12 : SHORT - TERM PROVISIONS	As at	As a
Particulars	31-03-2020	31-03-2019
Provision for Employee Benefits		
	20,900	20,900
NO.11: OTHER CURRENT LIABILITIES Particulars Other Liabilities Dues to Statutory Authorities Creditors for Capital Goods ENO.12: SHORT - TERM PROVISIONS Particulars Provision for Employee Benefits - Salaries Payable Others - Consultancy & Profesional Charges Payable		
Others		
Control Profesional Charges Payable	1,38,652	1,15,05
- Consultancy a Profesional Charges Payable	F14 034	4,67,61
- Provision for Expenses	5,16,034	
	6,75,586	6,03,56



NOTES TO STATEMENT OF PROFIT & LOSS

	Year Ended	Year Ende
Particulars	31-03-2020	31-03-201
Sales of Services		
Income from Hotel, Clubs & Resorts		1,04,77
- Guest Accommodation		1,01,77
- Food & Beverages from Restaurant & Banquets		1,29,86
		2,34,64
NO. 14 : COST OF MATERIAL CONSUMED	Year Ended	Year End
Particulars	31-03-2020	31-03-20
Opening Stock of Food & Bevarages, Stores and Operating Supplies	59,026	59,02
Add: Purchases	-	13,84
and the state of t	59,026	59,02
Less: Closing Stock of Food & Bevarages, Stores and Operating Supplies		13,84
Particulars	31-03-2020	31-03-20
Upkeep & Service Cost		
- Repairs, Maintenance to other assets.	-	70
- Vehicle Maintenance & Running Exp.		
	•	4,3
- Other Maintenance	•	4,3
	97,135	
- Other Maintenance	97,135 49,582	1,22,3
- Other Maintenance Power & Fuel Rates & Taxes		4,3; 1,22,3; 78,0 5,0
- Other Maintenance Power & Fuel		1,22,3 78,0 5,0
- Other Maintenance Power & Fuel Rates & Taxes		1,22,3 78,0 5,0
- Other Maintenance Power & Fuel Rates & Taxes Finance Charges		1,22,30
- Other Maintenance Power & Fuel Rates & Taxes Finance Charges Travelling & Conveyance		1,22,30 78,0 5,0 8,2
- Other Maintenance Power & Fuel Rates & Taxes Finance Charges Travelling & Conveyance Advertisement & Other Marketing Expenses		1,22,30 78,0 5,0 8,2
- Other Maintenance Power & Fuel Rates & Taxes Finance Charges Travelling & Conveyance Advertisement & Other Marketing Expenses Other Administrative Expenses	49,582 - - - -	1,22,30 78,0 5,0 8,2 3 32,4 1,04,5
- Other Maintenance Power & Fuel Rates & Taxes Finance Charges Travelling & Conveyance Advertisement & Other Marketing Expenses Other Administrative Expenses Legal & Professional Charges.		1,22,3 78,0 5,0 8,2 3







Notes to Accounts:

- 16) The Company has incurred recurring losses on account of which the net worth of the company has completely eroded.
- 17) There are no dues to SSI Units outstanding for more than 45 days.
- 18) Auditors' Remuneration:

(Amount in ₹)

		(Millouiti iii t
D. Linday	31-03-2020	31-03-2019
Particulars	23,600/-	23,600/-
Audit Fee	23,600/-	20,000,

19) 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	Holding Company	Long Term Borrowings	2,39,28,318/-	92,730/-	2,40,21,048/-
2	Bright Resorts Private Limited	Fellow Subsidiary	Long term borrowings	16,91,827/-	5,570/-	16,97,397/-
3	Zen Garden Hotel Private Limited	Common Management	Long Term Loans and Advances	1,500/-	- 1	1,500/-
4	Jade Resorts Private Limited	Fellow Subsidiary	Long term borrowings	-	29,320/-	29,320/-

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

SIGNATURE TO NOTES 1 To 21

As per our report of even date

For For P C N & Associates

Chartered Accountants

FRN: 0160165

K.Gopala Krishna

Partner

Membership No. 203605

Place: Hyderabad Date: 31-07-2020 For and on behalf of the Board

Mertainme

J.J. ARTS AND ENTERTAINMENTS PRIVATE LIMITED

Y.RAJEEV REDDY

Director DIN:00115430 Y.VARUN REDDY Director

DIN:001905757