

MARUTI WATERPARK AND ENTERTAINMENTS PRIVATE LIMITED

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

Hyderabad, Telangana

BALANCE SHEET AS AT 31-03-2021

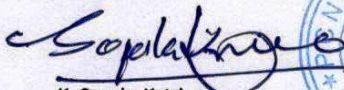
Particulars	Note Nos.	As At 31-03-2021 Amount in ₹	As At 31-03-2020 Amount in ₹
I ASSETS			
1. Non - Current Assets			
Financial Assets			
(a) Long-Term Loans and Advances	1	29,55,494	29,55,494
(b) Other Non-Current Assets	2	37,399	37,399
2. Current Assets			
Financial Assets			
(a) Current Investments	3	48,000	48,000
(b) Cash and Cash Equivalents	4	6,081	6,081
TOTAL		30,46,974	30,46,974
II EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share Capital	5	23,24,000	23,24,000
(b) Other Equity	6	5,10,202	5,33,802
2. Current Liabilities			
Financial Liabilities			
(a) Other Current Liabilities	7	50,000	50,000
(b) Short - Term Provisions	8	1,62,772	1,39,172
TOTAL		30,46,974	30,46,974

Significant Accounting Policies & Notes to Financial Statements

1 to 14

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
MARUTI WATERPARK AND ENTERTAINMENTS
PRIVATE LIMITED


Y. SIDDHARTH REDDY
Director
DIN:00815456




Y. VARUN REDDY
Director
DIN:01905757

PLACE: HYDERABAD
DATE :29-06-2021

MARUTI WATERPARK AND ENTERTAINMENTS PRIVATE LIMITED

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

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

Particulars	Note Nos.	Year Ended	Year Ended
		31-03-2021	31-03-2020
		Amount in ₹	Amount in ₹
1. INCOME			
Other Income		-	-
TOTAL REVENUE		-	-
2. EXPENDITURE			
Other Expenses	9	23,600	25,100
TOTAL EXPENDITURE		23,600	25,100
3. PROFIT			
Profit Before Tax (1 - 2)		(23,600)	(25,100)
Tax Expense:			
- Current Tax		-	-
- Deferred Tax		-	-
Profit for the Year		(23,600)	(25,100)
Earning Per Share			
- Basic		(0.10)	(0.11)
- Diluted		(0.10)	(0.11)

Significant Accounting Policies & Notes to Financial Statements

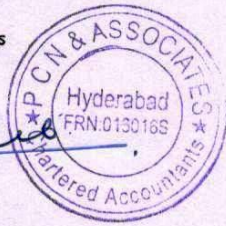
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CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2021

Particulars	Current Year Amount in ₹	Previous Year Amount in ₹
I. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit Before Tax	(23,600)	(25,100)
Adjustments for : -		
Depreciation		
Interest Paid		
Operating Cash Flow before Working Capital Changes	(23,600)	(25,100)
(Increase) / Decrease in Inventory		
(Increase) / Decrease in Trade Receivables		
(Increase) / Decrease in Short Term Loans & Advances		
(Increase) / Decrease in Other Non - Current Assets		
(Increase) / Decrease in Current Investments		
Increase / (Decrease) in Deferred Income(Current)		
Increase / (Decrease) in Trade Payables		
Increase / (Decrease) in Other Current Liabilities		
Increase / (Decrease) in Short Term Provisions	23,600	23,600
(Increase) / Decrease in Other Current Assets	-	-
CASH GENERATED FROM OPERATIONS	-	(1,500)
Add: Prior Period Expenses	-	-
Less: Income Tax Paid	-	-
CASH GENERATED FROM OPERATING ACTIVITIES	-	(1,500)
II. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase/Sale of Property Plant & Equipment		
Capital Work in Progress, Pre-operative Expenses		
(Increase) / Decrease in Long Term Loans & Advances		1,500
NET CASH AVAILABLE FROM INVESTING ACTIVITIES	-	1,500
III. CASH FLOW FROM FINANCING ACTIVITIES:		
Purchase/Sale of Property Plant & Equipment		
Proceeds/(Repayment) of Loan		
Share Premium and Capital Reserve		
Interest Paid		
Increase / (Decrease) in Other Long Term Liabilities		
Increase / (Decrease) in Long Term Liabilities		
NET CASH USED IN FINANCING ACTIVITIES	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS(I+II+III)	-	-
Opening Balance of Cash & Cash Equivalents	6,081	6,081
Closing Balance of Cash & Cash Equivalents	6,081	6,081

As per our report of even date
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

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PLACE: HYDERABAD
DATE :29-06-2021

MARUTI WATER PARK AND ENTERTAINMENTS 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 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) 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.

e) INVESTMENTS:

Investments are classified into Current and Long Term investments. Current investments are valued at lower of cost and fair value and Long-term investments are valued at cost of acquisition. Provision is made for decline, other than temporary in the value.



NOTES TO BALANCE SHEET

NOTE NO. 1 : LONG - TERM LOANS AND ADVANCES

Amount in ₹

Particulars	Amount in ₹	
	As at 31-03-2021	As at 31-03-2020
Unsecured Considered Good		
Loans and Advances to Related Parties		
Kolet Resorts Private Limited	15,81,954	15,81,954
Country Club Hospitality & holidays Limited	13,73,540	13,73,540
	29,55,494	29,55,494

NOTE NO. 2 : OTHER NON-CURRENT ASSETS

Particulars	Amount in ₹	
	As at 31-03-2021	As at 31-03-2020
Unamortised Preliminary Expenses	37,399	37,399
	37,399	37,399

NOTE NO. 3 : CURRENT INVESTMENTS

Particulars	Amount in ₹	
	As at 31-03-2021	As at 31-03-2020
The Urban Co-Operative Bank	48,000	48,000
	48,000	48,000

NOTE NO. 4 : CASH AND CASH EQUIVALENTS

Particulars	Amount in ₹	
	As at 31-03-2021	As at 31-03-2020
Balances with banks :		
- Current Accounts	6,081	6,081
	6,081	6,081

NOTE NO. 5 : EQUITY SHARE CAPITAL

Particulars	Amount in ₹	
	As at 31-03-2021	As at 31-03-2020
Authorised Capital	27,00,000	27,00,000
270000 Equity Shares (Previous Year 270000 Equity Shares)		
Issued, Subscribed & Fully Paid up:	23,24,000	23,24,000
232400 Equity Shares (Previous Year 232400 Equity Shares)		
	23,24,000	23,24,000
Par Value per Share	10	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

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	2,32,400	2,32,400
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	2,32,400	2,32,400

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

Name of the Shareholder	Amount in ₹	
	As at 31-03-2021	As at 31-03-2020
Country Club Hospitality & Holidays Limited	2,32,300	2,32,300
- No of Shares	99.96	99.96
- % held in the Company		



NOTE NO. 6 : OTHER EQUITY

Particulars	Amount in ₹	
	As at 31-03-2021	As at 31-03-2020
General Reserve		
As per last year Balance Sheet		
Add: Transfer from statement of Profit and Loss account	7,87,174	7,87,174
	<u>7,87,174</u>	<u>7,87,174</u>
Surplus:		
Surplus in Statement of Profit and Loss		
As per last year Balance Sheet	(2,53,372)	(2,28,272)
Add: Current year Profit	(23,600)	(25,100)
	<u>(2,76,972)</u>	<u>(2,53,372)</u>
	<u>5,10,202</u>	<u>5,33,802</u>

NOTE NO.7 : OTHER CURRENT LIABILITIES

Particulars	Amount in ₹	
	As at 31-03-2021	As at 31-03-2020
Advance Received from Customers	50,000	50,000
	<u>50,000</u>	<u>50,000</u>

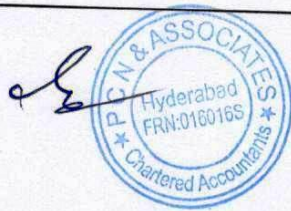
NOTE NO.8 : SHORT - TERM PROVISIONS

Particulars	Amount in ₹	
	As at 31-03-2021	As at 31-03-2020
Others		
- Consultancy & Professional Charges Payable	1,62,772	1,39,172
	<u>1,62,772</u>	<u>1,39,172</u>

NOTES TO STATEMENT OF PROFIT & LOSS

NOTE NO. 9: OTHER EXPENSES

Particulars	Amount in ₹	
	Year Ended 31-03-2021	Year Ended 31-03-2020
Rates & Taxes	-	1,500
Payment to Auditors:		
- As Auditor	23,600	23,600
	<u>23,600</u>	<u>25,100</u>



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MARUTI WATER PARK AND ENTERTAINMENTS PRIVATE LIMITED

Notes to Accounts:

- 10) There are no dues to SSI Units outstanding for more than 45 days.
11) Auditors' Remuneration:

(Amount in ₹)

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

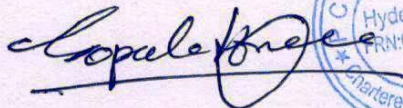
12) Related party Disclosure:

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	Holding Company	Long term Loans and Advances	13,75,040/-	-	13,73,540/-
2	Kolet Resort Club Private Limited	Common Management	Long term Loans and Advances	15,81,954/-	-	15,81,954/-

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

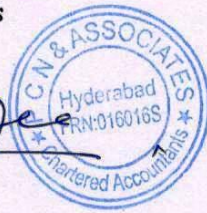
SIGNATURE TO NOTES 1 To 14

As per our report of even date
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Partner
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