

MARUTI WATERPARK AND ENTERTAINMENTS PRIVATE LIMITED

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

Hyderabad, Telangana

BALANCE SHEET AS AT 31-03-2024

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

Particulars	Note Nos.	As At 31-03-2024	As At 31-03-2023
I ASSETS			
1. Non - Current Assets			
(a) Property, Plant and Equipment		-	-
(b) Capital Work In Progress		-	-
(c) Other Intangible Assets		-	-
(d) Right-of-use assets		-	-
(e) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade Receivables		-	-
(iii) Loans and Advances	1	28.87	28.87
(iv) Other Financial Assets		-	-
(f) Deferred Tax Assets (Net)		-	-
(g) Other Non Current Assets	2	0.37	0.37
2. Current Assets			
(a) Inventories		-	-
(b) Financial Assets		-	-
(i) Investments	3	0.48	0.48
(ii) Trade Receivables		-	-
(iii) Cash & Cash Equivalents		-	-
(iv) Short Term Loans and Advances		-	-
(v) Others		-	-
(c) Other Current Assets		-	-
TOTAL		29.72	29.72
II EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share Capital	4	23.24	23.24
(b) Other Equity	5	4.38	4.62
2. Non-current Liabilities			
(a) Financial Liabilities		-	-
(i) Borrowings		-	-
(ii) Trade Payables		-	-
(iii) Other Financial Liabilities		-	-
(b) Provisions		-	-
(c) Deferred Tax Liabilities (Net)		-	-
(d) Other Non Current Liabilities		-	-
3. Current Liabilities			
(a) Financial Liabilities		-	-
(i) Borrowings		-	-
(ii) Lease Liabilities		-	-
(iii) Trade Payables		-	-
- total outstanding dues of micro enterprises and small enterprises		-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(iv) Other Financial Liabilities		-	-
(b) Other Current Liabilities	6	0.44	0.44
(c) Provisions	7	1.65	1.42
(d) Current Tax Liabilities (Net)		-	-
TOTAL		29.72	29.72

Significant Accounting Policies & Notes to Financial Statements

1 to 22

As per our report of even date

for P. Murali & Co.,

Chartered Accountants,
FRN:007257S



M V Joshi

Partner


Membership No. 024784

UDIN:24024784BKAUEO4395

for and on behalf of the Board of Directors

MARUTI WATERPARK AND ENTERTAINMENTS
PRIVATE LIMITED


V. SIDDHARTH REDDY
Director
DIN:00815456


V. VARUN REDDY
Director
DIN:01905757



PLACE: HYDERABAD

DATE : 30-05-2024

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 31-03-2024

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

Particulars	Note Nos.	Year Ended 31-03-2024	Year Ended 31-03-2023
1. INCOME			
Revenue from operations		-	-
Other Income		-	-
TOTAL REVENUE		-	-
2. EXPENDITURE			
Cost of Consumption		-	-
Employee benefits expenses		-	-
Depreciation and amortisation expenses		-	-
Finance costs		-	-
Other Expenses	8	0.24	0.24
TOTAL EXPENDITURE		0.24	0.24
3. PROFIT			
Profit Before Tax (1 - 2)		(0.24)	(0.24)
Tax Expense:			
- Current Tax		-	-
- Deferred Tax		-	-
Profit for the Year		(0.24)	(0.24)
Earning Per Share			
- Basic		(0.10)	(0.10)
- Diluted		(0.10)	(0.10)

Significant Accounting Policies & Notes to Financial Statements

1 to 22

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for P. Murali & Co.,
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FRN:007257S


M V Joshi
Partner

Membership No.024784
UDIN:24024784BKAUEO4395



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MARUTI WATERPARK AND ENTERTAINMENTS PRIVATE LIMITED

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2024

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

Particulars	Current Year	Previous Year
I. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit Before/(Loss) Tax	(0.24)	(0.24)
Adjustments for : -		
Depreciation	-	-
Interest Paid	-	-
Operating Cash Flow before Working Capital Changes	(0.24)	(0.24)
(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 Provisions	0.24	(0.45)
(Increase) / Decrease in Other Current Assets	-	-
CASH GENERATED FROM OPERATIONS	-	(0.68)
Add: Prior Period Expenses	-	-
Less: Income Tax Paid	-	-
CASH GENERATED FROM OPERATING ACTIVITIES	-	(0.68)
II. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase/Sale of Property Plant & Equipment	-	-
Capital Work in Progress, Pre-operative Expenses	-	-
(Increase) / Decrease in Loans & Advances	-	0.68
NET CASH AVAILABLE FROM INVESTING ACTIVITIES	-	0.68
III. CASH FLOW FROM FINANCING ACTIVITIES:		
Purchase/Sale of Property Plant & Equipment	-	-
Proceeds/(Repayment) of Borrowings	-	-
Interest Paid	-	-
Increase / (Decrease) in Other Non Current Liabilities	-	-
NET CASH USED IN FINANCING ACTIVITIES	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS(I+II+III)	-	-
Opening Balance of Cash & Cash Equivalents	-	-
Closing Balance of Cash & Cash Equivalents	-	-

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


Chartered Accountants,
FRN:007257S


FRN.No: 007257S
Hyderabad
Chartered Accountants

M V Joshi
Partner
Membership No.024784
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PRIVATE LIMITED




Y. SIDDHARTH REDDY
Director
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PLACE: HYDERABAD
DATE :29-05-2024

MARUTI WATERPARK AND ENTERTAINMENTS PRIVATE 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. EARNINGS PER SHARE

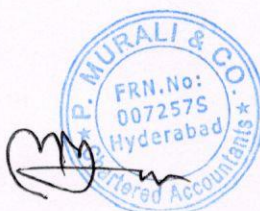
The Basic and Diluted Earnings Per Share (EPS) is computed by dividing the net profit after tax for the year by weighted average number of Equity shares outstanding during the year.

E. INVESTMENTS:

Non-current investments are valued at cost less permanent diminution in value.

F. ROUNDING OF AMOUNTS

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



NGTES TO BALANCE SHEET

NOTE NO. 1 : LOANS AND ADVANCES

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

Particulars	As at	
	31-03-2024	31-03-2023
Unsecured Considered Good		
Loans and Advances to Related Parties		
Country Club Hospitality & holidays Limited	28.87	28.87
	28.87	28.87

NOTE NO. 2 : OTHER NON-CURRENT ASSETS

Particulars	As at	
	31-03-2024	31-03-2023
Unamortised Preliminary Expenses	0.37	0.37
	0.37	0.37

NOTE NO. 3 : INVESTMENTS

Particulars	As at	
	31-03-2024	31-03-2023
The Urban Co-Operative Bank	0.48	0.48
	0.48	0.48

NOTE NO. 4 : EQUITY SHARE CAPITAL

Particulars	As at	
	31-03-2024	31-03-2023
Authorised Capital	27.00	27.00
270000 Equity Shares (Previous Year 270000 Equity Shares)		
Issued, Subscribed & Fully Paid up:	23.24	23.24
232400 Equity Shares (Previous Year 232400 Equity Shares)		
	23.24	23.24
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 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

	31-03-2024		31-03-2023	
	Nos	Amount	Nos	Amount
At the beginning of the accounting period	232,400	23.24	232,400	23.24
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	-	-	-	-
Outstanding at the end of accounting period	232,400	23.24	232,400	23.24

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

Name of the Shareholder	31-03-2024		31-03-2023	
	Nos	% holdona	Nos	% holdona
Country Club Hospitality & Holidays Limited	232,300	99.96	232,300	99.96

Shareholding of promoters

Promoter's Name	No of Shares	% of Total Shares	% of Change during the year
Country Club Hospitality & Holidays Limited	232,300	99.96	Nil
Y. Varun Reddy - (Nominee of Country Club Hospitality & Holidays Ltd)	100	0.04	Nil



NOTE NO. 5 : OTHER EQUITY

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

Particulars	As at 31-03-2024	As at 31-03-2023
General Reserve		
As per last year Balance Sheet	7.87	7.87
Add: Transfer from statement of Profit and Loss account	-	-
	<u>7.87</u>	<u>7.87</u>
Surplus/Deficit:		
Surplus/Deficit in Statement of Profit and Loss		
As per last year Balance Sheet	(3.25)	(3.01)
Add: Current year Profit/(Loss)	(0.24)	(0.24)
	<u>(3.49)</u>	<u>(3.25)</u>
Total Other Equity	<u>4.38</u>	<u>4.62</u>

NOTE NO.6 : OTHER CURRENT LIABILITIES

Particulars	As at 31-03-2024	As at 31-03-2023
Advance Received from Customers	0.44	0.44
	<u>0.44</u>	<u>0.44</u>

NOTE NO.7 : PROVISIONS

Particulars	As at 31-03-2024	As at 31-03-2023
Others		
- Consultancy & Professional Charges Payable	1.65	1.42
	<u>1.65</u>	<u>1.42</u>

NOTES TO STATEMENT OF PROFIT & LOSS

NOTE NO. 8: OTHER EXPENSES

Particulars	Year Ended 31-03-2024	Year Ended 31-03-2023
Payment to Auditors:		
- As Auditor	0.24	0.24
	<u>0.24</u>	<u>0.24</u>



MARUTI WATERPARK AND ENTERTAINMENTS PRIVATE LIMITED

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Calculation of Ratios for the Financial Year And Previous Year

Particulars	Numerator	Denominator	31-03-2024	31-03-2023	Variance (%)
(a) Current Ratio	Current Assets	Current Liabilities	0.23	0.26	-11.29%
(b) Debt-Equity Ratio	Total Debt (borrowings and lease liabilities)	Shareholder's Equity	-	-	0.00%
(c) Debt Service Coverage Ratio	Earning for Debt Service=Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations +	Debt service = Interest & Lease Payments + Principal Repayments	-	-	-
(d) Return on Equity Ratio	Net Profits after taxes - Preference Dividend (if any)	Average Shareholder's Equity	-0.01	-0.01	0.87%
(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	-0.01	-0.01	0.85%
(k) Return on investment.	Current Value of Investment - Cost of Investment	Cost of Investment	-	-	-

Particular	Current year	Pervious year
Current Asset	0.48	0.48
Current liability	2.09	1.86
Total Debt		
Shareholder's Equity	27.62	27.86
Earning for Debt Service		
Debt service		
PAT	(0.236)	(0.236)
Average Shareholder's Equity	27.74202	27.98302
EBIT	(0.236)	(0.236)
Capital Employed	27.6240199	27.8600199



MARUTI WATERPARK AND ENTERTAINMENTS PRIVATE LIMITED

Notes to Financial Statements

- 9) 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.
- 10) 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.
- 11) The company has not traded or invested in crypto currency or virtual currency during the financial year.
- 12) There are no significant events that occurred after the Balance Sheet Date.
- 13) The Company doesn't have any transactions or relationship with struck off companies.
- 14) 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.
- 15) 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.
- 16) The company has not been declared as willful defaulter by any bank or financial institution.
- 17) As per information provided, no proceeding has been initiated or pending against the company for holding any benami property under the benami transaction (prohibition) Act, 1988.
- 18) **Auditors' Remuneration:**

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

Particulars	31-03-2024	31-03-2023
Audit Fee	0.24	0.24



19) Related Party Transactions

(All Amounts are in ₹Lakhs except No. of Shares & EPS)

S.no	Name of the Party	Relation	Transaction	Balance as on 01.04.2023	Transactions During the Year(2023-2024)	Balance as on 31.03.2024
1	Country Club Hospitality & Holidays Limited	Holding Company	Loans	28.87	-	28.87

20) Ratios:

Particulars	Numerator	Denominator	As at 31 March, 2024	As at 31 March, 2023	Variance (%)
Current Ratio	Current Assets	Current Liabilities	0.23	0.26	11.29
Debt-Equity Ratio	Total Debt - Deferred Tax Liabilities	Shareholders' Equity	-	-	0.00
Debt Service Coverage Ratio	Earnings available for debt services	Interest+ Installments	-	-	-
*Return on Equity Ratio	Net Profits After Tax	Shareholders' funds	-0.01	-0.01	0.87
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	-0.01	-0.01	0.85
*Return on Investment (Assets)	Total Comprehensive Income	Average Total Assets	-	-	-

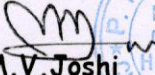



- 21) Previous years' figures are restated/regrouped/rearranged wherever necessary in order to conform to the current years' grouping and classifications.
- 22) Figures have been rounded off to the nearest lakhs and decimals thereof.

SIGNATURE TO NOTES 1 To 22

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

For and on behalf of the Board
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Place: Hyderabad
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