### SWAMI VIVEKANAND TRAINING AND EDUCATION CENTRE PRIVATE LIMITED Country Club Kool,# 6-3-1219,5th Floor, Begumpet Hyderabad - 500016

### BALANCE SHEET AS AT 31-03-2023

	Note	As At	As A
Particulars	Nos.	31-03-2023	31-03-20
ASSETS			
1.Non - Current Assets			
(a) Property Plant & Equipment	1	562.94	E/20
(b) Capital Work In Progress	•	302.94	562.9
(c) Other Intangible Assets	1	113.90	113.9
(d) Right-of-use assets		113.90	113.5
(e) Financial Assets			
(i) Investments			
(ii) Trade Receivables			
(iii) Loans and Advances			
(iv) Other Financial Assets	2	0.10	0.
(f) Deferred Tax Assets (Net)			0.
(g) Other Non Current Assets		<u>-</u>	
2. Current Assets			
(a) Inventories			
(b) Financial Assets			
(i) Investments	3	1.00	1.0
(ii) Trade Receivables			
(iii) Cash & Cash Equivalents			
(iv) Short Term Loans and Advances	4	11.02	11.0
(c) Other current assets		-	-
TOTAL		688.96	688.9
EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share Capital	5	49.91	49.9
(b) Other Equity	6	(1,143.60)	(1,143.4)
		• • • • • • • • • • • • • • • • • • • •	(-,
2. Non-Current Liabilities			
(a) Financial liabilities			
(i) Borrowings	7	1,106.93	1,106.5
(ii) Trade Payables			-,,,,,,,
(iii) Other Financial Liabilities			
(b) Provisions			
(c) Deferred Tax Liabilities (Net)	8	207.96	207.96
(d) Deferred Income - Advance towards Members Facilities		464.35	464.3
(d) Other Non Current Liabilities		-	-
3. Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Lease Liabilites			-
(iii) Trade Payables			
- total outstanding dues of micro enterprises and small enterprises			-
<ul> <li>total outstanding dues of creditors other than micro enterprises and small (iv) Other Financial Liabilities</li> </ul>	enterprises		
(b) Other Current Liabilities	9	15/	
(c) Provisions	10	1.56	1.56
(d) Current Tax Liabilities (Net)	10	1.85	2.07
TOTAL			
		688.96	688.96

Significant Accounting Policies & Notes to Financial Statements

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Mons + PIT

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

Chartered Accountants, FRN: 0072575 N.NO.

Partner

Membership No.024784

for and on behalf of the Board of Directors SWAMI VIVEKANAND TRAINING AND EDUCATION CENTRE PRIVATE LIMITED

M V Joshi

UDIN: 23024784BGVPOM6745

Y.SIDDHARTH REDDY Director

DIN:00815456

Y. VARUN REDDY

Director DIN:01905757

PLACE: HYDERABAD DATE :29-05-2023

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

### STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31-03-2023

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

Particulars	Note	Year Ended	Year Ende
rariiculars	Nos.	31-03-2023	31-03-202
1. INCOME			
Revenue From Operations			
Other Income			
TOTAL REVENUE	_	-	-
2. EXPENDITURE			
Cost of Consumption			
Employee Benefit Expenses	11		0.44
Depreciation and Amortisation Expenses	1		11.02
Finance costs			-
Other Expenses	12	0.12	0.12
TOTAL EXPENDITURE		0.12	11.58
3. PROFIT			11.00
Profit/(Loss) Before Tax		(0.12)	(11.58)
Tax Expense:		(0.12)	(11.56)
- Current Tax			
- Deferred Tax			6.31
Profit/(Loss) for the Year		(0.12)	(17.89)
Earning Per Share		(0.12)	(17.07)
- Basic		(11.71)	(1,774.35)
- Diluted		(11.71)	(1,774.35)

Significant Accounting Policies & Notes to Financial Statements

FRN.No: 007257S Hyderabad 1 to 27

Training and

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

Chartered Accountants,

FRN:0072575

M V Josh Partner

Membership No.024784

UDIN: 23024784BGVPOM6745

for and on behalf of the Board of Directors SWAMI VIVEKANAND TRAINING AND EDUCATION CENTRE PRIVATE LIMITED

Y.SIDDHARTH REDDY

Director DIN:00815456

Y. VARUN REDDY

Director DIN:01905757

PLACE: HYDERABAD DATE :29-05-2023

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

Hyderabad - 500016

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2023

		All Amounts are in ₹ Lakhs,Excep	ot No of shares & EPS
	Particulars	Current Year	Previous Year
I.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Profit Before Tax	(0.12)	(11.58)
	Adjustments for : -		
	Depreciation	<u> </u>	11.02
	Interest Paid		_
	Interest Income		-
	Operating Cash Flow before Working Capital Changes	(0.12)	(0.55)
	(Increase) / Decrese in Inventory		
	(Increase) / Decrese in Trade Receivables		•
	(Increase) / Decrese in Short Term Loans & Advances		0.26
	(Increase) / Decrese in Current Assets	<u>.</u>	-
	(Increase) / Decrese in Investments		_
	Increase / (Decrese) in Trade Payables		_
	Increase / (Decrese) in Other Current Liabilities		
	Increase / (Decrese) in Provisions	(0.22)	(0.34)
	CASH GENERATED FROM OPRERATIONS	(0.34)	(0.64)
	Add: Prior Period Expenses	(6.6.)	(0.01)
	Less: Income Tax Paid		
	CASH GENERATED FROM OPRERATING ACTIVITIES	(0.34)	(0.64)
II.	CASH FLOW FROM INVESTING ACTIVITIES:	(0.01)	(0.04)
	Purchase/Sale of Property Plant & Equipment		
	Capital Work in Progress, Pre-operative Expenses		
	Interest Income		
	(Increase) / Decrese in Loans & Advances		
	(Increase) / Decrese in Other Financial Assets	•	
	NET CASH AVILABLE FROM INVESTING ACTIVITIES		-
III.	CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds From Issue of Equity Shares		
	Proceeds/(Repayment) of Loan		
	Interest Paid		•
	Increase / (Decrese) in Barrowings	-	-
	NET CASH USED IN FINANCING ACTIVITIES	0.34	0.08
	NET INCREASE IN CASH AND CASH EQUIVALENTS(I+II+III)	0.34	0.08
	Opening Balance of Cash & Cash Equivalents	0.00	(0.55)
		0.00	0.55
	Closing Balance of Cash & Cash Equivalents	0.00	0.00

Training and

As per our report of even date

for P. Murali & Co.,

Chartered Accountants,

FRN:0072575 QALI

M V Joshi Partner

Membership No.024784

UDIN: 23024784BGVPOM6745

FRN.No:

for and on behalf of the Board of Directors SWAMI VIVEKANAND TRAINING AND EDUCATION CENTRE PRIVATE LIMITED

Y.SIDDHARTH REDDY

Director DIN:00815456

....

Y.VARUN REDDY
Director

DIN:01905757

PLACE: HYDERABAD DATE :29-05-2023

## SWAMI VIVEKANAND TRAINING AND EDUCATION CENTRE PRIVATE LIMITED Country Club Kool,# 6-3-1219,5th Floor, Begumpet Hyderabad - 500016

NOTE NO.1: PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

			ado. 1	TIOPELIY, FIGUT and Equipment				Intensible Assots	Intangible Accote
	Land	Buildings	Furniture & Fixtures	Plant & Machinery	Computers	Vehicles	Total Property, Plant	Intangible Assets	Total Intangible Assets
								***************************************	***************************************
As at March 31st, 2021	89.37	697.74	180.68	133.87	4.93		1,106.59	113.90	113.90
Additions									
Disposals							-		
As at March 31st,2022	89.37	697.74	180.68	133.87	4.93		1,106.59	113 90	- 113 00
Additions									06.011
Disposals							1		
As at March 31st,2023	89.37	697.74	180.68	133.87	4 03				
***************************************					86.1	-	1,106.59	113.90	113.90
Depreciation									
As at March 31st,2021		213.14	180.68	133.87	4.93		530.63		
Charge for the period							000	•	
Disposals		70.11					11.02		
As at March 31st 2022									-
230, 2021	-	224.17	180.68	133.87	4.93		543.65		
Charge for the period				***************************************					***************************************
Disposals							,		
As at March 31st, 2023	-	224 17	180 48	10000			-		
			0	133.8/	4.93	1	543.65	-	
Net Block									
As at March 31st, 2023	89.37	473.57	0.10	-					
As at March 31st, 2022	7 c 0 x	11 (1)				1	562.94	113.90	113 90







ASST. YEAR. 2023-2024

### PROPERTY PLANT & EQUIPMENT SCHEDULE

NET BLOCK   ADDITIONS   BLOCK   AND V   NET BLOCK   AS ON   AS ON   DELETIONS   BLOCK   AS ON   DERECIATION   DURING THE AS ON   DERECIATION   DURING THE AS ON   DERECIATION   DURING THE AS ON   B9.37	NET BLOCK  AS ON  As ON  More than  01-Apr-22  180 Days  89.37  295.14  295.14  3.10  0.00		B V F : 21 02 0000
NLARS         ADDITIONS         BLOCK           VLARS         AS ON         More than         Less than         AS ON         DE           01-Apr-22         180 Days         180 Days         31-Mar-23           89.37         295.14         295.14           8 Fixtures         17.47         17.47           3.10         0.00         0.00           405.08         0         0	NET BLOCK ADDITION  ULARS AS ON More than  01-Apr-22 180 Days  89.37  295.14  k Fixtures 17.47  3.10  0.00		F. 7.E : 31.03.2023
ULARS         NET BLOCK         ADDITIONS         BLOCK           A S ON         More than         Less than         A S ON         DE           89.37         180 Days         180 Days         31-Mar-23           89.37         89.37         89.37           295.14         295.14         295.14           chinery         3.10         3.10           chinery         0.00         0.000	NET BLOCK ADDITITE  AS ON More than 01-Apr-22 180 Days 89.37 89.37 295.14 295.14 210 2000		A D A
ULARS         AS ON         More than         Less than         BLOCK           01-Apr-22         180 Days         31-Mar-23           89.37         89.37         89.37           8 Fix tures         17.47         295.14           2 hinery         3.10         3.10           405.08         0         0	ULARS AS ON More than 01-Apr-22 180 Days 89.37 295.14 295.14 A Fixtures 17.47 3.10 0.00	200	in ₹ Lakhs, Except No of shares & EPS
89.37 89.37 89.37 89.37 89.37  295.14 295.14 17.47 3.10 0.00 0.00 405.08	89.37 295.14 fixtures 17.47 3.10 0.00	Less than AS ON DE	DURING THE AS ON
89.37 295.14 Eixtures 17.47 Thinery 3.10 0.00 0.00 405.08 - 405.08	2 Fixtures thinery	2/22 22	
295.14 295.14 17.47 17.47 17.47 3.10 0.00 0.00 0.00 405.08 -	k Fixtures	89.37	89.37
hinery 3.10 3.10 3.10 0.00 0.00 0.00 405.08 -	k Fixtures thinery	295.14	295 14
3.10 3.10 0.00 0.00 0.00 405.08 -	chinery	17.47	T. C. C. T. C.
0.00 405.08 0 0 405.08		3.10	3.10
0 0 405.08		00.00	000
	405.08 0	0 0 405.08	00 307







IOTE NO. 2 : OTHER FINANCIAL ASSETS	All Amounts are in ₹ Lakhs,Exce	pt No of shares & EP
Particulars	As at	As o
	31-03-2023	31-03-202
Security Deposit	0.10	0.10
	2.10	
	0.10	0.10
DTE NO. 3 : INVESTMENTS		
Particulars	As at	As a
	31-03-2023	31-03-202
Investment in Bharat Co-op.Bank Ltd. 2000 shares of Rs.50/- each	1.00	1.00
	1.00	1.00
TE NO. 4 : SHORT TERM LOANS AND ADVANCES  Particulars	As at	As a
rarriculars	31-03-2023	31-03-2022
Advances with Statutory Authorities	11.02	11.02
	11.02	11.02
TE NO. 5 : EQUITY SHARE CAPITAL		
Particulars	As at	As at
T di Ficulti S	31-03-2023	31-03-2022
Authorised Capital		
1100 Equity Shares (Previous Year 1100 Equity Shares)	1.10	1.10
48900 Preference Shares (Previous Year 48900 Preference Shares)	48.90	48.90
	50.00	50.00
Issued, Subcribed & Fully Paid up:		
1008 Equity Shares (Previous Year 1008 Equity Shares)	101	
48900 Preference Shares (Previous Year 48900 Preference Shares)	1.01	1.01
( and the state of	48.90 49.91	48.90 <b>49.91</b>
Par Value per Share		12.91
Equity share		
Preference Share	100	100
	100	100

1 a. Terms /rights attached to equity shares
i. The Company has Two classess of shares referred to as equity shares and Preference Shares having a par value of Rs.100/- each both Classess.
Share holder of Equity and Preference shares is entitled to one vote per share

auth Chann	31-03	3-2023	31-03-2022	
Total No of above at a series of the series	Nos	Amount	Nos	Amount
Total No of shares at opening accounting period  Add: No of shares issued during the year - Bonus Issue	1,008	1.01	1,008	1.01
Add: No of shares issued during the year - Cash Issue		•	-	-
Less: No of shares Forfeited/Bought Back during the year	-	•		-
The year				-
Total No of shares at end of accounting period	1,008	1.01	1,008	1.01
reference Shares				
Total No of shares at opening accounting period  Add: No of shares issued during the year - Bonus Issue	48,900	48.90	48,900	48.90
Add: No of shares issued during the year - Cash Issue				_
Less: No of shares Forfeited/Bought Back during the year	7/ -			
and the state of the fledy bought back during the year		-	•	
Total No of shares at end of accounting period	48,900	48.90	48.900	48.90





Shares in the Company held by each shareholder holding more than 5% sha Name of the Shareholder		1-03-2023	31-03-20	22
Company Charles and the control of t	Nos	% holdong	Nos	% holdong
Country Club Hospitality & Holidays Limited	972	96.43	972	96.43
Country Club Hospitality & Holidays Limited - Preference Shares	48,900	100	48.900	100
Shareholding of promoters				
Shareholding of promoters				
				% of Chang
Shareholding of promoters  Promoter's Name		No of Shares	% of Total Shares	_
Promoter's Name				% of Chang during the year
Promoter's Name  Country Club Hospitality & Holidays Limited		990	98.21	during the
Promoter's Name				during the

Y. Rajeev Reddy - Nominee of Country Club Hospitality & Holidays Limited  Y. Siddharth Reddy - Nominee of Country Club Hospitality & Holidays Limited  All Amounts are in ₹ Lakhs, Except Now 100 to	0.9 0.7 No of shares & Elf As 31-03-202 130.1 130.1 (1,255.7 (17.8)
Particulars  Particulars  Particulars  As at 31-03-2023  General Reserve  As per last year Balance Sheet  As per last year Balance Sheet  Surplus:  Surplus/Deficit) in Statement of Profit and Loss  As per last year Balance Sheet  (1,273.61)  Add: Current year Profit/(Loss)  (1,273.73)	No of shares & Eif As 31-03-202 130.1 130.1 1
Particulars	130.13 (1,255.72
Particulars         As at 31-03-2023           General Reserve         31-03-2023           As per last year Balance Sheet         130.13           Add: Transfer from statement of Profit and Loss account         -           Surplus:         130.13           Surplus/Deficit) in Statement of Profit and Loss         (1,273.61)           As per last year Balance Sheet         (1,273.61)           Add: Current year Profit/(Loss)         (0.12)           (1,273.73)         (1,273.73)	As 31-03-202
General Reserve  As per last year Balance Sheet  Add: Transfer from statement of Profit and Loss account	130.1 130.13 (1,255.7
As per last year Balance Sheet  Add: Transfer from statement of Profit and Loss account  130.13  Surplus:  Surplus/Deficit) in Statement of Profit and Loss  As per last year Balance Sheet  Add: Current year Profit/(Loss)  (1,273.61)  (0.12)  (1,273.73)	(1,255.77
Surplus: Surplus/Deficit) in Statement of Profit and Loss As per last year Balance Sheet Add: Current year Profit/(Loss)  (1,273.61) (0.12) (1,273.73)	130.13
Surplus: Surplus/Deficit) in Statement of Profit and Loss As per last year Balance Sheet (1,273.61) Add: Current year Profit/(Loss) (0.12) (1,273.73)	(1,255.77
Surplus/Deficit) in Statement of Profit and Loss  As per last year Balance Sheet  Add: Current year Profit/(Loss)  (1,273.61)  (0.12)  (1,273.73)	
Add: Current year Profit/(Loss) (0.12) (1,273.73)	
(1,273.73)	(17.89
	/1 272 4
(1,143.60)	(1,273.6
	(1,143.48
TE NO.7: BORROWINGS	
Particulars As at	As a
31-03-2023 Unsecured	31-03-202
Loans and Advances From Related Parties  - Country Club Hospitality & Holidays Limited	
1,088.59  - Swimwell Investment & Trading Pvt.Ltd.	1,088.25
7.72	9.92
Other loans and advances - Loan from Others	
8.42	8.42
1,106.93	1,106.59
TE NO. 8 : DEFERRED TAX LIABILITIES (NET)  All Amounts are in ₹ Lakhs,Except No	of above a English
Particulars As at	of shares & EPS As at
31-03-2023	31-03-2022
Opening Deferred tax Liability Add: Deferred Tax Liability for the year 207.96	201.65
(Due to SLM and WDV Difference)	6.31
207.96	207.96
E NO.9 : OTHER CURRENT LIABILITIES	
Particulars As at	As at
31-03-2023	31-03-2022
Dues to Statutory Authoritoes 1.56	1.56
1.56	1.56
E NO.10 : PROVISIONS	
	As at
Particulars As at	31-03-2022
31-03-2023	
Provision for Employee Benefits	
Provision for Employee Benefits  Salaries & Wages Payable  0.02	0.02
Provision for Employee Benefits  Salaries & Wages Payable	0.02
Salaries & Wages Payable   0.02	0.46
Salaries & Wages Payable   0.02	0.46
Provision for Employee Benefits  Salaries & Wages Payable  O.02  PF Payable  ESI Payable  Professional Tax Payable  O.26  Gratuity Payable	0.46
Provision for Employee Benefits  Salaries & Wages Payable  O.02  PF Payable  ESI Payable  Professional Tax Payable  O.26  Gratuity Payable  O.38	0.46
Provision for Employee Benefits  Salaries & Wages Payable  O.02  PF Payable  ESI Payable  Professional Tax Payable  O.26  Gratuity Payable	0.46 0.02 0.26

2.07

### NOTES TO STATEMENT OF PROFIT & LOSS

NOTE NO. 11 :EMPLOYEE BEN	FFTT EXPENSES
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**Particulars** 

Year Ended	Year Ended
31-03-2023	31-03-2022
	0.44
	0.44

-NOTE	NO	12 :	OTHER	<b>EXPENSES</b>
INCIL	INO.	16 .	UINER	EAFEINDED

Salaries and Wages

Particulars	Year Ended	Year Ende
	31-03-2023	31-03-2022
Payment to Auditors:		
- As Auditor	0.12	0.12
	0.12	0.12



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

### Calculation of Ratios for the Financial Year And Previous Year

- Particulars	Numerator	Denominator	31-03-2023	31-03-2022	Variance (%)
(a) Current Ratio	Current Assets	Current Liabilities	3.52	3.31	6.26%
(b) Debt-Equity Ratio	Total Debt	Shareholder's Equity	-1.01	-1.01	0.02%
	(borrowings and lease				
	liabilities)				
(c) Debt Service Coverage Ratio	Earning for Debt	Debt service = Interest & Lease			
	Service=Net Profit after	Payments + Principal			
	taxes + Non-cash operating	Repayments			
	expenses like depreciation				
	and other amortizations +				
	T		-	-	_
(d) Return on Equity Ratio	Net Profits after taxes -	Average Shareholder's Equity	0.00	0.02	-99.35%
	Preference Dividend (if any)				
(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	-	- 1	-
(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	Capital Employed = Tangible Net	-0.00	-0.05	-99.67%
	taxes	Worth + Total Debt + Deferred			22.07.0
		Tax Liability			
(k) Return on investment.	Current Value of Investment	Cost of Investment	-	-	-
	-Cost of Investment				

Particular	Current year	Pervious year
Current Asset	12.02	12.02
Current liability	3.42	3.63
Total Debt	1,106,93	1,106.59
Shareholder's Equity	-1,093.70	-1,093.57
Earning for Debt Service		1,070.07
Debt service		
PAT	-0.11800000	-17.88546809
Average Shareholder's Equity	-1093.632125	-1,084.625392
EBIT	-0.118	-11.57853681
Capital Employed	685.5402011	220,9793611







### 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. PROPERTY, PLANT & EQUIPMENT:

Property, Plant & Equipment is stated at cost. Cost comprises the Purchase price and other attribute expenses.

### E. DEPRECIATION

Depreciation is in accordance with provisions of Schedule II of Companies Act, 2013.

### F. DEFFERED TAX LIABILITY:

Deferred tax 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 standalone financial statements. Deferred tax liability is measured as per the tax rates/laws that have been enacted or substantively enacted by the Balance Sheet date.

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### G. 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.

### H. INVESTMENTS:

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

### I. 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.





### Notes to Financial Statements

- 13) The Company has incurred losses as there were no commercial operations done due to which the net worth of the company has been eroded.
- 14) 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.
- 15) The company doesn't have any transactions which are not recorded in books of accounts that has been surrender or disclosed for tax assessments under Income Tax Act, 1961 during the year.
- 16) The company has not traded or invested in crypto currency or virtual currency during the financial year.
- 17) There are no significant events that occurred after the Balance Sheet Date.
- 18) The Company doesn't have any transactions or relationship with struck off companies.
- 19) The Company, other than as disclosed in the notes to accounts, 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.
- 20) The company has not been declared as willful defaulter by any bank or financial institution.
- 21) 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.
- 22) The Company, other than as disclosed in the notes to accounts, 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.





### 23) Auditors' Remuneration:

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

Particulars	31-03-2023	31-03-2022	
Audit Fee	0.12	0.12	

### 24) Related party disclosures:

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

Name of the related party	Nature of transaction	Relation	Opening balance as on 01.04.2022	Transaction During the Year (2022-23)	Closing balance as on 31.03.2023
Country Club Hospitality & Holidays Limited	Advance received	Holding Company	1,088.25	0.34	1,088.59
Swim Well Investment and Trading Pvt Ltd	Advance received	Common promoter	9.92	-	9.92

### 25) Ratios:

Particulars	Numerator	Denominator	As at 31 March, 2023	As at 31 March, 2022	Variance (%)
Current Ratio	Current Assets	Current Liabilities	3.52	3.31	6.26
Debt-Equity Ratio	Total Debt - Deferred Tax Liabilities	Shareholders' Equity	-1.01	-1.01	0.02
Debt Service Coverage Ratio	Earnings available for debt services	Interest+ Installments	-	-	_
*Return on Equity Ratio	Net Profits After Tax	Shareholders' funds	0.00	0.02	-99.35
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	-	-	-

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*Return on Capital employed	Earnings before interest and taxes	Capital Employed = Total Assets - Current Liabilities	-0.00	-0.05	-98.98
*Return on Investment (Assets)	Total Comprehensive Income	Average Total Assets	-	-	-

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

### SIGNATURE TO NOTES 1 To 27

As per our report of even date For P. Murali &Co. Chartered Accountants

FRN: 0072575

For and on behalf of the Board SWAMI VIVEKANAND TRAINING AND EDUCATION CENTRE PRIVATE LIMITED

M.V.Joshi Partner

M. No. 024784

UDIN: 23024784BGVPOM6745

Place: Hyderabad Date: 29-05-2023 Y. Siddharth Reddy Director

Din:00815456

Y. Varun Reddy Director

and Educaji Din:01905757