

SWIMWEL INVESTMENT AND TRADING PRIVATE LIMITED

723/A, Prathmesh Complex, Veeradesai Road Extension
Andheri (West), Mumbai-400 053

BALANCE SHEET AS AT 31-03-2023

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

Particulars	Note Nos.	As At	
		31-03-2023	31-03-2022
I ASSETS			
1. Non - Current Assets			
(a) Property Plant & Equipment	1	43.50	43.50
(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		-	-
(iv) Other Financial Assets	2	9.92	9.92
(f) Deferred Tax Assets (Net)	3	2.43	2.43
(g) Other Non Current Assets		-	-
2. Current Assets			
(a) Inventory		-	-
(b) Financial Assets		2.37	2.37
(i) Investments		-	-
(ii) Trade Receivables		-	-
(iii) Cash and Cash Equivalents	4	-	0.60
(iv) Short-Term Loans and Advances	5	1.33	0.18
(v) Others	6	-	0.88
(c) Other Current Assets	7	2.50	1.90
TOTAL		62.05	61.78
II EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share Capital	8	1.00	1.00
(b) Other Equity	9	(1,095.07)	(1,093.72)
2. Non-Current Liabilities			
(a) Financial liabilities		-	-
(i) Borrowings	10	907.30	918.89
(ii) Trade Payables		-	-
(iii) Other Financial Liabilities		-	-
(b) Provisions		-	-
(c) Deferred Tax Liabilities (Net)	11	3.50	3.50
(c) Other Non Current Liabilities	12	51.21	51.21
3. Current Liabilities			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ii) Lease Liabilities		-	-
(iii) Trade Payables	13	134.21	133.57
- 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	14	47.41	33.92
(c) Provisions	15	12.49	13.41
(d) Current Tax Liabilities (Net)		-	-
TOTAL		62.05	61.78

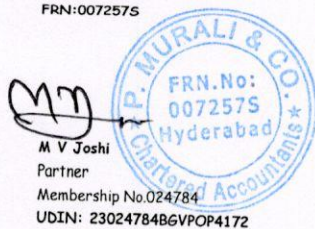
Significant Accounting Policies & Notes to Financial Statements

1 to 32

As per our report of even date

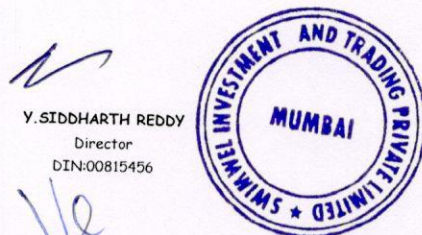
for P. Murali & Co.,

Chartered Accountants
FRN:007257S



M V Joshi
Partner
Membership No.024784
UDIN: 23024784BGVPOP4172

for and on behalf of the Board of Directors
SWIMWEL INVESTMENT AND TRADING
PRIVATE LIMITED



Y. SIDDHARTH REDDY
Director
DIN:00815456

Y. VARUN REDDY
Director
DIN:01905757

PLACE: HYDERABAD
DATE :29-05-2023

SWIMWEL INVESTMENT AND TRADING PRIVATE LIMITED

723/A, Prathmesh Complex, Veeradesai Road Extension
Andheri (West), Mumbai-400 053

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

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

Particulars	Note Nos.	Year Ended 31-03-2023	Year Ended 31-03-2022
1. INCOME			
Revenue From Operations		-	-
Other Income		6.00	6.15
TOTAL REVENUE		6.00	6.15
2. EXPENDITURE			
Cost of Material Consumed	16	-	-
Employee Benefit Expenses		-	-
Depreciation and Amortisation Expenses	1	-	6.46
Other Expenses	17	7.35	6.13
TOTAL EXPENDITURE		7.35	12.59
3. PROFIT			
Profit/(Loss) Before Tax (1 - 2)		(1.35)	(6.44)
Tax Expense:			
- Current Tax		-	-
- Deferred Tax		-	-
Profit/(Loss) for the Year		(1.35)	(6.44)
Earning Per Share			
- Basic		(13.45)	(64.40)
- Diluted		(13.45)	(64.40)

Significant Accounting Policies & Notes to Financial Statements

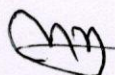
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for P. Murali & Co.,

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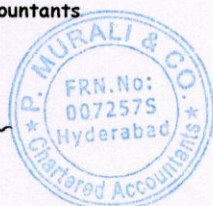


M V Joshi

Partner

Membership No.024784

UDIN: 23024784BGVPOP4172



for and on behalf of the Board of Directors

SWIMWEL INVESTMENT AND TRADING

PRIVATE LIMITED



Y. SIDDHARTH REDDY

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PLACE: HYDERABAD

DATE :29-05-2023

SWIMWEL INVESTMENT AND TRADING PRIVATE LIMITED

723/A, Prathmesh Complex, Veeradesai Road Extension
Andheri (West), Mumbai-400 053

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2023

Particulars	All Amounts are in ₹ Lakhs, Except No of shares & EPS	
	Current Year	Previous Year
I. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit Before Tax		
Adjustments for : -	(1.35)	(6.44)
Depreciation		
Interest Paid	-	6.46
Excess amount charged in Reserves and Surplus	-	-
Interest Income	-	-
Operating Cash Flow before Working Capital Changes	-	-
(Increase) / Decrease in Inventory	(1.35)	0.02
(Increase) / Decrease in Trade Receivables	-	-
(Increase) / Decrease in Short Term Loans & Advances	0.60	-
(Increase) / Decrease in Other Non - Current Assets	0.88	1.21
(Increase) / Decrease in Current Investments	-	-
Increase / (Decrease) in Trade Payables	-	-
Increase / (Decrease) in Other Current Liabilities	0.64	1.23
Increase / (Decrease) in Provisions	13.49	(23.47)
(Increase) / Decrease in Other Current Assets	(0.92)	-
CASH GENERATED FROM OPERATIONS	(0.60)	(0.59)
Add: Prior Period Expenses	12.74	(21.62)
Less: Income Tax Paid	-	-
CASH GENERATED FROM OPERATING ACTIVITIES	12.74	(21.62)
II. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase/Sale of Property Plant & Equipment		
Capital Work in Progress	-	-
Interest Income	-	-
(Increase) / Decrease in Loans & Advances	-	-
NET CASH AVAILABLE FROM INVESTING ACTIVITIES	-	-
III. CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds From Issue of Equity Shares		
Proceeds/(Repayment) of Borrowings		
Share Premium and Capital Reserve	(11.59)	21.21
Interest Paid	-	-
Increase / (Decrease) in Other Non Current Liabilities	-	-
NET CASH USED IN FINANCING ACTIVITIES	-	0.00
NET INCREASE IN CASH AND CASH EQUIVALENTS(I+II+III)	(11.59)	21.22
Opening Balance of Cash & Cash Equivalents	1.15	(0.40)
Closing Balance of Cash & Cash Equivalents	0.18	0.58
	1.33	0.18

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

Chartered Accountants
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M V Joshi
Partner
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PLACE: HYDERABAD
DATE :29-05-2023

SWIMWEL INVESTMENT AND TRADING PRIVATE LIMITED
723/A, Prathmesh Complex, Veeradesai Road Extension
Andheri (West), Mumbai-400 053

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

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

	Property, Plant and Equipment						Intangible Assets	
	Land	Buildings	Furniture & Fixtures	Plant & Machinery	Computers	Vehicles	Total Property, Plant and Equipment	Total Intangible Assets
Cost								
As at March 31st, 2021			43.11	20.89	2.06		66.06	-
Additions								
Disposals								
As at March 31st, 2022			43.11	20.89	2.06		66.06	-
Additions								
Disposals								
As at March 31st, 2022			43	21	2		66	-
Depreciation								
As at March 31st, 2021			5.33	8.71	2.06		16.10	-
Charge for the period								
Disposals			5.12	1.34			6.46	-
As at March 31st, 2022			10.45	10.04	2.06		22.56	-
Charge for the period								
Disposals								
As at March 31st, 2023			10.45	10.04	2.06		22.56	-
Net Block								
As at March 31st, 2023			32.65	10.85	-		43.50	-
As at March 31st, 2022			32.65	10.85	-		43.50	-



NOTES TO BALANCE SHEET

NOTE NO. 2 : LOANS AND ADVANCES

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

Particulars	As at	As at
	31-03-2023	31-03-2022
Unsecured Considered Good		
Loans & Advances to Related Parties		
- Swami Vivekanand Training & Education Centre Pvt. Ltd.	9.92	9.92
	<u>9.92</u>	<u>9.92</u>

NOTE NO. 3 : OTHER FINANCIAL ASSETS

Particulars	As at	As at
	31-03-2023	31-03-2022
Security Deposit	2.43	2.43
	<u>2.43</u>	<u>2.43</u>

NOTE NO. 4 : TRADE RECEIVABLES

Particulars	As at	As at
	31-03-2023	31-03-2022
Receivables outstanding for more than six months from the date they are due for payment Unsecured & Considered Good	-	0.60
Receivables outstanding for less than six months from the date they are due for payment Unsecured & Considered Good	-	-
	<u>-</u>	<u>0.60</u>

Trade receivables ageing schedule As at March, 31 2023

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 years	1 to 2 years	2 to 3 years	More than 3 years	
Unsecured & Considered Good Balance as at year end	-	-	-	-	-	-

As at March, 31 2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months to 1 years	1 to 2 years	2 to 3 years	More than 3 years	
Unsecured & Considered Good Balance as at year end	-	-	-	0.60	-	0.60
	-	-	-	0.60	-	0.60

NOTE NO. 5 : CASH AND CASH EQUIVALENTS

Particulars	As at	As at
	31-03-2023	31-03-2022
Cash on hand	1.33	0.18
	<u>1.33</u>	<u>0.18</u>

NOTE NO. 6 : SHORT TERM LOANS AND ADVANCES

Particulars	As at	As at
	31-03-2023	31-03-2022
Advances Recoverable in Cash or Kind	-	0.88
	<u>-</u>	<u>0.88</u>

NOTE NO. 7 : OTHER CURRENT ASSETS

Particulars	As at	As at
	31-03-2023	31-03-2022
TDS Receivable	1.61	1.01
TCS Receivable	0.89	0.89
	<u>2.50</u>	<u>1.90</u>



NOTE NO. 8 : EQUITY SHARE CAPITAL

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

Particulars	As at	
	31-03-2023	31-03-2022
Authorised Capital		
10000 Equity Shares (Previous Year 10000 Equity Shares)	1.00	1.00
Issued, Subscribed & Fully Paid up:		
10000 Equity Shares (Previous Year 10000 Equity Shares)	1.00	1.00
	1.00	1.00
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

	31-03-2023		31-03-2022	
	Nos	Amount	Nos	Amount
At the beginning of the accounting period	10,000	1.00	10,000	1.00
Add: No of shares issued during the year - Bonus Issue	-	0	0	0
Add: No of shares issued during the year - Cash Issue	-	0	0	0
Less : No of shares Forfeited/Bought Back during the year	-	0	0	0
Outstanding at the end of the accounting period	10,000	1.00	10,000	1.00

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

Name of the Shareholder	31-03-2023		31-03-2022	
	Nos	% holding	Nos	% holding
Country Club Hospitality & Holidays Limited	9,980	99.8	9,980	99.8

Shareholding of promoters

Promoter's Name	No of Shares	% of Total Shares	% of Change during the year
Country Club Hospitality & Holidays Limited	9,980	99.80	Nil
Y.Rajeev Reddy - Nominee of Country Club Hospitality & Holidays Ltd	10	0.10	Nil
Y.Siddharth Reddy - Nominee of Country Club Hospitality & Holidays Ltd	10	0.10	Nil

NOTE NO. 9 : OTHER EQUITY

Particulars	As at	
	31-03-2023	31-03-2022
Capital Reserve	36.52	36.52
Surplus/(Deficit) :		
Surplus/(Deficit) in Statement of Profit and Loss		
As per last year Balance Sheet	(1,130.24)	(1,123.80)
Add: Current year Profit/(Loss)	(1.35)	(6.44)
	(1,131.59)	(1,130.24)
	(1,095.07)	(1,093.72)

NOTE NO. 10 : BORROWINGS

Particulars	As at	
	31-03-2023	31-03-2022
Unsecured		
Loans and Advances From Related Parties		
- Country Club Hospitality & Holidays Limited	906.80	918.39
- Club Arzee Limited	0.50	0.50
	907.30	918.89

NOTE NO. 11 : DEFERRED TAX LIABILITIES (NET)

Particulars	As at	
	31-03-2023	31-03-2022
Opening Deferred tax Liability		
Add: Deferred Tax Liability for the year (Due to SLM and WDV Difference)	3.50	3.50
	3.50	3.50



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NOTE NO. 12 : OTHER NON CURRENT LIABILITIES

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

Particulars	As at	As at
	31-03-2023	31-03-2022
Unsecured		
Security Deposits	51.21	51.21
	<u>51.21</u>	<u>51.21</u>

NOTE NO. 13 : TRADE PAYABLES

Particulars	As at	As at
	31-03-2023	31-03-2022
Total Outstanding Dues to Micro and Small Enterprises		
Others	134.21	133.57
	<u>134.21</u>	<u>133.57</u>

The Company has not received any intimation from Suppliers regarding their status under Micro, Small and Medium Enterprises Development Act, 2006, and hence disclosure relating to the outstanding amount due to MSME & other than MSME has not been furnished.

Trade payables ageing schedule for the year ended as on March 21, 2023

Sl. No	Particulars	Outstanding for following periods from due date of payment				
		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i	Others	0.64	1.06	2.10	130.41	134.21
ii	Disputed dues - MSME					
iii	Disputed dues - Others					

Trade payables ageing schedule for the year ended as on March 21, 2022

Sl. No	Particulars	Outstanding for following periods from due date of payment				
		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i	Others	1.06	2.10	1.05	129.36	133.57
ii	Disputed dues - MSME					
iii	Disputed dues - Others					

NOTE NO.14 : OTHER CURRENT LIABILITIES

Particulars	As at	As at
	31-03-2023	31-03-2022
Advance Received from Customers	17.60	5.46
Dues to Statutory Authorities	22.04	15.97
Other Liabilities	4.19	8.90
Creditors for Capital Goods	3.58	3.59
	<u>47.41</u>	<u>33.92</u>

NOTE NO.15 : PROVISIONS

Particulars	As at	As at
	31-03-2023	31-03-2022
Provision for Employee Benefits		
- Salaries & Other Benefits Payable	11.65	12.51
Others		
- Consultancy & Professional Charges Payable	0.66	0.88
- Provision for Expenses	0.18	0.02
	<u>12.49</u>	<u>13.41</u>



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NOTES TO STATEMENT OF PROFIT & LOSS

NOTE NO. 16 : COST OF MATERIAL CONSUMED

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

Particulars	Year Ended 31-03-2023	Year Ended 31-03-2022
Opening Stock of Food & Beverages, Stores and Operating Supplies	2.37	2.37
Add: Purchases	-	-
Less: Closing Stock of Food & Beverages, Stores and Operating Supplies	2.37	2.37
	-	-

NOTE NO. 17 : OTHER EXPENSES

Particulars	Year Ended 31-03-2023	Year Ended 31-03-2022
Power & Fuel	1.49	-
Rates & Taxes	-	1.42
Postage, Telegram & Telephones	0.01	-
Other Administrative Expenses	5.73	4.59
Payment to Auditors: - As Auditor	0.12	0.12
	7.35	6.13



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SWIMWEL INVESTMENT AND TRADING PRIVATE LIMITED

723/A, Prathmesh Complex, Veeradesai Road Extension
Andheri (West), Mumbai-400 053

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	0.10	0.03	212.19%
(b) Debt-Equity Ratio	Total Debt (borrowings and lease liabilities)	Shareholder's Equity	-0.83	-0.84	-1.38%
(c) Debt Service Coverage Ratio	Earning for Debt Service=Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest	Debt service = Interest & Lease Payments + Principal Repayments	-	-	-
(d) Return on Equity Ratio	Net Profits after taxes - Preference Dividend (if any)	Average Shareholder's Equity	0.00	0.01	-79.18%
(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	-0.89	0.04	-2441.77%
(k) Return on investment.	Current Value of Investment - Cost of Investment	Cost of Investment	-	-	-

Particular	Current year	Pervious year
Current Asset	6.20	5.93
Current liability	60.53	180.90
Total Debt	907.30	918.89
Shareholder's Equity	(1,094.07)	(1,092.72)
Earning for Debt Service	-	-
Debt service	-	-
PAT	(1.35)	(6.44)
Average Shareholder's Equity	(1,093.40)	(1,089.50)
EBIT	(1.35)	(6.44)
Capital Employed	1.52	(170.33)



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SWIMWEL INVESTMENT AND TRADING 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. 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. 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. TAXATION:

The current charge for income tax is calculated in accordance with the relevant tax regulations applicable to the company.

H. DEFERRED 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 asset is measured as per the tax rates/laws that have been enacted or substantively enacted by the Balance Sheet date.

I. 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.

J. INVESTMENTS:

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

K. 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.



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SWIMWEL INVESTMENT AND TRADING PRIVATE LIMITED

Notes to Financial Statements

- 18) The Company has incurred losses as there were no commercial operations done due to which the net worth of the company has been eroded.
- 19) 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.
- 20) 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.
- 21) The company has not traded or invested in crypto currency or virtual currency during the financial year.
- 22) There are no significant events that occurred after the Balance Sheet Date.
- 23) The Company doesn't have any transactions or relationship with struck off companies.
- 24) 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.
- 25) 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.
- 26) The company has not been declared as willful defaulter by any bank or financial institution.
- 27) 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.



28) 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

29) 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
Swami Vivekananda Training & Education Centre Pvt Ltd	Advance provided	Sister company	9.92	-	9.92
Country Club Hospitality and Holidays Limited	Unsecured Loan	Holding company	918.39	(11.59)	906.80
Club Arzee Limited	Unsecured Loan	Sister company	0.50	-	0.50

30) Ratios:

Particulars	Numerator	Denominator	As at 31 March, 2023	As at 31 March, 2022	Variance
Current Ratio	Current Assets	Current Liabilities	0.10	0.03	212.19
Debt-Equity Ratio	Total Debt - Deferred Tax Liabilities	Shareholders' Equity	-0.83	-0.84	1.38
Debt Service Coverage Ratio	Earnings available for debt services	Interest+ Installments	-	-	-
*Return on Equity Ratio	Net Profits After Tax	Shareholders' funds	0.00	0.01	-79.18
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	-0.89	0.04	-2441.77
*Return on Investment (Assets)	Total Comprehensive Income	Average Total Assets	-	-	-

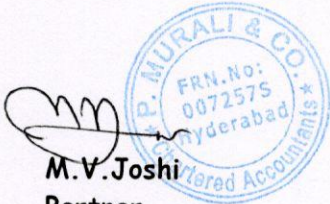
31) Previous years' figures are restated/regrouped/rearranged wherever necessary in order to conform to the current years' grouping and classifications.

32) Figures have been rounded off to the lakhs and decimals thereof.

SIGNATURE TO NOTES 1 To 32

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

For and on behalf of the Board
SWIMWEL INVESTMENT AND TRADING
PRIVATE LIMITED



M.V. Joshi
Partner
M. No. 024784

UDIN: 23024784BGVPOP4172

Place: Hyderabad
Date: 29-05-2023

Handwritten signature of Y. Siddharth Reddy and a circular blue stamp for SWIMWEL INVESTMENT AND TRADING PRIVATE LIMITED, MUMBAI.

Y. Siddharth Reddy
Director
DIN: 00815456

Handwritten signature of Y. Varun Reddy and a circular blue stamp for SWIMWEL INVESTMENT AND TRADING PRIVATE LIMITED, MUMBAI.

Y. Varun Reddy
Director
DIN: 01905757