



INDEPENDENT AUDITOR'S REPORT

To the Members of Pench Jungle Resorts Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **Pench Jungle Resorts Private Limited** ("the Company"), which comprise the balance sheet as at March 31, 2023, the statement of Profit and Loss, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this Other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by paragraph 3(xxi) of the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we report that there are no qualifications or adverse remarks included in the CARO 2020 reports issued in respect of the standalone financial statements of the companies which are included in these Consolidated Financial Statements.
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - (e) On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;
 - (f) In our opinion, internal financial controls over financial reporting of the Company are adequate and the operating effectively, and
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements, if required;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



- iv. (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v. No dividend have been declared or paid during the year by the company.
- vi. As proviso to Rule 3(1) of the Companies(Accounts) Rules, 2014 (as amended),which provides for books of account to have the feature of audit trail, edit log and related matters in the accounting software used by the Company, is applicable to the Company only with effect from financial year beginning April 1, 2023, the reporting under clause (g) of Rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), is currently not applicable.

For Gopi Aggarwal & Co.
Chartered Accountants
Firm Registration No: 015118N

Gopi Ram Aggarwal
Proprietor
Membership No. 094708



UDIN:
Place: New Delhi
Date: 05.09.2023

PENCH JUNGLE RESORTS PRIVATE LIMITED

(CIN - U55101DL2002PTC116282)

Regd. Office - C-5/14, Lower Ground Floor, Vasant Kunj, New Delhi-110070

Consolidated Balance Sheet as at 31st March, 2023

Amt. in Rs. '000

Particulars	Note No	As At	As At
		31.03.2023	31.03.2022
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	21,223.82	15,654.83
(b) Reserves and Surplus	2	74,186.57	55,244.42
(2) Share application money pending allotment		-	4,800.00
(3) Minority Interest		16,816.19	24,691.31
(4) Non-Current Liabilities			
(a) Long-term borrowings	3	9,768.16	11,667.99
(b) Deferred tax liabilities (Net)	4	2,638.28	1,732.57
(c) Other Long term liabilities	5	-	-
(d) Long-term provisions	6	-	-
(5) Current Liabilities			
(a) Short-term borrowings	7	21,288.93	23,468.25
(b) Trade payables	8		
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		7,117.62	9,229.14
(c) Other current liabilities	9	22,050.43	23,813.65
(d) Short-term provisions	10	1,218.82	1,276.59
Total		176,308.83	171,578.75
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment And Intangible Assets			
(i) Tangible assets	11	140,645.16	100,760.92
(ii) Intangible assets	11	-	-
(iii) Capital work-in-progress	11	633.96	22,311.26
(iv) Intangible assets under development		-	-
(b) Non-current investments	12	7,509.98	22,483.05
(c) Long term loans and advances	13	-	-
(d) Other non-current assets	14	8,314.62	8,913.73
(e) Deferred Tax assets (Net)	4	-	-
(2) Current assets			
(a) Current investments	15	1,453.33	-
(b) Inventories	16	-	-
(c) Trade receivables	17	3,444.71	3,325.11
(d) Cash and cash equivalents	18	7,670.19	13,121.79
(e) Short-term loans and advances	19	6,636.88	662.88
(f) Other current assets		-	-
Total		176,308.83	171,578.75

Significant Accounting Policies and Notes on Accounts 26

As per our report of even date attached

For Gopi Aggarwal & Co.

Chartered Accountants

Firm Reg. No. - 015118N

Gopi Ram Aggarwal
Prop.

M. No. 094708

Date - 05/09/23

Place - New Delhi



**For and on Behalf of Board of Directors of
Pench Jungle Resorts Private Limited**

Laxmi Rathore
Director

Din-01371658

Ajay Singh
Director

Din-09278260

PENCH JUNGLE RESORTS PRIVATE LIMITED

(CIN - U55101DL2002PTC116282)

Regd. Office - C-5/14, Lower Ground Floor, Vasant Kunj, New Delhi-110070

Consolidated Statement of Profit and Loss for the year ended 31st March, 2023

Amt. in Rs.000

	Particulars	Note No	Year Ended 31.03.2023	Year Ended 31.03.2022
I	Revenue from operations	20	111,026.16	73,900.59
II	Other Income	21	2,489.06	5,336.91
III	Total Revenue (I +II)		113,515.22	79,237.51
IV	<u>Expenses:</u>			
	Cost of materials consumed	22	34,972.53	15,671.62
	Purchase of Stock-in-Trade		-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-	-
	Employee benefit expense	24	21,990.41	12,417.48
	Finance Costs	23	2,815.53	2,104.90
	Depreciation and amortization expense	11	6,994.82	8,469.30
	Other expenses	25	38,519.97	30,818.43
	Total Expenses		105,293.25	69,481.73
V	Profit before exceptional and extraordinary items and tax (III - IV)		8,221.97	9,755.77
VI	Exceptional Items		-	-
VII	Profit		8,221.97	9,755.77
VIII	Extraordinary Items		-	-
IX	Profit before tax (VII - VIII)		8,221.97	9,755.77
X	Tax expense:			
	(1) Current tax		1,203.14	1,381.05
	(2) Mat Credit Entitlement		(340.90)	(1,381.05)
	(3) Deferred tax		906.71	(1,570.90)
XI	Profit/(Loss) from the period from continuing operations (VII - VIII)		8,221.97	9,755.77
XII	Profit/(Loss) from discontinuing operations:			
XIII	Tax expense of discontinuing operations			
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)			
	Less: Share of Minority		303.78	(385.64)
XV	Profit/(Loss) for the period (XI + XIV)		6,149.24	8,570.52
XVI	Earning per equity share of Rs. 10/-each			
	(1) Basic		3.61	6.01
	(2) Diluted		3.61	6.01

Significant Accounting Policies and Notes on Accounts 26

As per our report of even date attached

For Gopi Aggarwal & Co.

Chartered Accountants

Firm Reg. No. - 015118N

Gopi Ram Aggarwal
Prop.

M. No. 094708

Date - 05/09/23

Place - New Delhi

**For and on Behalf of Board of Directors of
Pench Jungle Resorts Private Limited**

Laxmi Rathore
Director
Din-01371658

Ajay Singh
Director
Din-09278260

PENCH JUNGLE RESORTS PRIVATE LIMITED

(CIN - U55101DL2002PTC116282)

Regd. Office - C-5/14 Lower Ground Floor Vasant Kunj, New Delhi-110070

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022

Amt. in Rs.000

Particulars	Notes	As on 31st March 2023	As on 31st March 2022
Cash Flow from Operating Activities			
Net Profit before taxes and extraordinary items		8,271.97	9,755.77
Adjustment for Non-Operative Income/ Expenditure:-			
Transfer to reserves		-	(148,108)
Depreciation and Amortisation	11	6,994.82	8,169.00
Net (appreciation)/depreciation on investment		-	-
Interest Income		(1,397.69)	-
Interest Paid on Borrowings	23	2,815.53	2,104.90
Provisions in respect of Tax earlier year		-	(2.86)
Provision for Gratuity & Other Benefits		-	-
Dividend & Misc Income		-	-
(Profit)/Loss on Sale/Disposal of Fixed Assets		-	-
(Profit)/Loss from Extraordinary Items		-	-
Operating profit before working capital changes		16,634.63	5,512.73
Increase (Decrease) in sundry creditors	8	(2,111.51)	3,872.92
Increase (Decrease) in Other Liabilities	9	(1,763.22)	7,097.06
Increase (Decrease) in Short Term Provision	10	(57.77)	984.48
(Increase) Decrease in sundry debtors	17	(119.60)	(2,014.69)
(Increase) Decrease in Short term advances	19	(5,552.85)	9,882.79
(Increase) Decrease in other assets		-	-
(Increase) Decrease in Non other assets		599.11	(8,813.73)
Cash generated from operations		7,628.79	18,522.05
Taxes (Paid)/Received (Net of TDS)		1,184.39	462.00
Net cash from Operating Activities	a	6,444.40	18,060.05
Cash flows from Investing Activities			
Purchase of Property, Plant Equipments and Intangible Assets	11	(23,737.63)	(5,195.59)
Purchase of Investment		(1,453.33)	(4,650.00)
Expenditure of Capital Work in Progress		(633.96)	(15,670.46)
Proceeds from Sale/Transfer of Property, Plant Equipments and Intangible Assets	11	-	-
Proceeds from Sale of Investments		15,291.96	-
Interest received		1,397.69	-
Dividends received		-	-
Net cash from Investing Activities	b	(9,135.27)	(25,516.05)
Cash flows from Financing Activities			
Proceeds from issuance of share capital		768.99	1,434.99
Proceeds from Securities Premium		3,365.05	3,365.05
Net Proceeds from Borrowings	3	(4,079.16)	8,674.57
Share Application Money Received		-	4,800.00
Repayment of borrowings		-	-
Interest paid	23	(2,815.53)	(2,104.90)
Dividends paid		-	-
Net cash used in Financing Activities	c	(2,760.65)	16,169.71
Net increase in cash and cash equivalents	(a+b+c)	(5,451.60)	8,715.63
Cash and cash equivalents at beginning of period (See Note 18)		13,121.79	4,408.16
Cash and cash equivalents at end of period (See Note 18)		7,670.19	13,121.79

Notes:

- The Cash flow statement has been prepared under the indirect method as set out in Accounting Standard -3 on Cash Flow Statement
- Figures in bracket indicate cash outgo
- Previous period's figures have been regrouped and rearranged wherever necessary to conform to the current year's classification

The notes are an integral part of these Financial Statements.

As per our report of even date

For Gopi Aggarwal & Co.
Chartered Accountants
Firm Reg. No. - 015718N

Gopi Ram Aggarwal

Prop.

M. No. 094708

Date: 05/09/23

Place: New Delhi

**For and on Behalf of Board of Directors of
Pench Jungle Resorts Private Limited**

Laxmi Rathore
Director

Din-01371658

Ajay Singh
Director

Din-09278260

PENCH JUNGLE RESORTS PRIVATE LIMITED

(CIN - U55101DL2002PTC116282)

Regd. Office - C-5/14, LOWER GROUND FLOOR, VASANT KUNJ, NEW DELHI-110070

Amount in Rs. 000

Note No		As At 31.03.2023	As At 31.03.2022
1	2		
1	Share Capital Equity Share Capital Authorised Share capital (30,00,000 Equity shares of Rs. 10 Each (Previous year 20,00,000 Equity shares of Rs. 10 Each) Issued, subscribed & fully paid share capital (21,22,382 Equity shares of Rs. 10 Each (Previous year 15,65,483 Equity shares of Rs. 10 Each)	30,000.00	20,000
		21,223.82	15,655
	Total	21,223.82	15,655

The Reconciliation of Number of shares outstanding and amount as on 31.03.2023 & 31.03.2022 is set below

As on 31.03.2023		As on 31.03.2022	
Number of Shares	Value	Number of Shares	Value
Number of shares at the beginning			
1,565,483	15,654,830	1,421,984	14,219,840
Add: Shares issued during the year			
556,899	5,568,990	143,499	1,434,990
Number of shares at the closing			
2,122,382	21,223,820	1,565,483	15,654,830

Detail of Shares holding more than 5% of Equity Shares	Number of Shares	% of Holdings	Number of Shares	% of Holdings
Name of Shareholders				
G.S.Rathore (HUF)	208,240	9.81%	208,240	13.30%
Mrs.Laxmi Rathore	514,957	24.26%	378,724	24.19%
Mr.Yashovardhan Rathore	388,066	18.28%	144,333	9.22%
Gajendra Singh	396,310	18.67%	396,310	25.32%
Whizzkid Fin-Lease Private Limited	145,660	6.86%	145,660	9.30%
Ranvijay Singh Rathore	295,766	13.94%	118,833	7.59%

Shareholding of Promoters

S. No.	Shares held by Promoters at the end of the year			% Changes during the Year
	Promoters Name	No. of Shares	% of total Shares	
1	Laxmi Rathore	514,957	24.26%	0.07%
2	Yashovardhan Rathore	388,066	18.28%	9.06%



PENCH JUNGLE RESORTS PRIVATE LIMITED (Consolidated)

(CIN - U55101DL2002PTC116282)

Regd. Office - C-5/14, LOWER GROUND FLOOR, VASANT KUNJ, NEW DELHI-110070

		Amt. in Rs. '000	
		As At 31.03.2023	As At 31.03.2022
2	Reserves and Surplus		
	Capital Reserves - Opening Balance (i)		
	Due to Cost of Control	24,250.39	14,514.08
	Add - Transfer from Surplus		
	Capital Redemption Reserves		
	Securities Premium - Opening Balance	18,773.65	14,508.69
	Add - on Issue of Equity Shares	3,365.05	3,365.05
	Total	46,389.09	33,687.73
	Debenture Redemption Reserves		
	Revaluation Reserves		
	Other Reserve / Fund		
	Surplus - Opening Balance	22,156.69	16,386.04
	Add - Net Profit after tax Transfer from Statement of profit and loss	6,149.24	8,570.52
	Add - Tax Adjusted earlier years		(3.19)
	Less: Pre Acquisition Profit	1,500.46	2,705.69
	Less: Lost Controlling Interest in Subsidiary/Associate	(1,492.01)	
	Amount available for appropriation		
	Surplus -Closing Balance	28,297.48	22,156.69
	Total	74,186.57	55,244.42

		Amt. in Rs. '000	
		As At 31.03.2023	As At 31.03.2022
3	Long-term borrowings		
	Secured		
	Bonds/Debentures		
	Term Loans - term Banks	2,285.54	1,330.01
	Others	7,443.95	1,043.84
	Deferred payment liabilities		
	Deposits		
	Unsecured		
	Bonds/Debentures		
	Term Loans - Banks		
	Others	97.67	9,284.14
	Deferred payment liabilities		
	Deposits		
	Total	9,768.16	11,667.99

		Amt. in Rs. '000	
		As At 31.03.2023	As At 31.03.2022
4	DEFERRED TAX ASSET/ LIABILITY(NET)		
	Deferred Tax Liability / Asset	2,704.28	1,732.67
	Total	2,704.28	1,732.67

		Amt. in Rs. '000	
		As At 31.03.2023	As At 31.03.2022
5	Other long term liabilities		
	Trade payables		
	A. Micro , Small and Medium		
	(a) the principal amount and the interest due thereon (to be shown separately) remaining unpaid to any supplier at the end of each accounting year;		
	(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each		
	(c) the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises		
	(d) the amount of interest accrued and remaining unpaid at the end of each accounting year; and		
	(e) the amount of further interest remaining due and payable over in the succeeding years until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises		
	Subtotal		
	B. Others		
	Total		



		Amt. in Rs. '000	
		As At	As At
		31.03.2023	31.03.2022
6	Long-term provisions		
	Provision for employee benefits		
	Others		
	Total		

		Amt. in Rs. '000	
		As At	As At
		31.03.2023	31.03.2022
7	Short-term borrowings		
	Secured		
	Loans repayable on demand		
	Loans and advances from related		
	Deposits		
	Other loans and advances		
	Current Maturity of Long-Term		
	Unsecured		
	Loans repayable on demand		
	Loans and advances from related	19,836.74	2,340.25
	Deposits		
	Other loans and advances		
	Current Maturity of Long-Term	1,452.19	
	Total	21,288.93	23,468.25

		Amt. in Rs. '000	
		As At	As At
		31.03.2023	31.03.2022
8	Trade payables		
	Current		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues to creditors other than micro enterprises and small enterprises	7,117.62	9,229.14
	Total	7,117.62	9,229.14

		Amt. in Rs. '000				Total
		Outstanding for following period from due date of payment				
		Less than 1 year	1-2 Years	2-3 Years	More Than 3 Years	
	Trade Payable Aging Schedule					
	As at 31st March 2023					
	(i) MSME					
	(ii) Others	7,117.62				7,117.62
	(iii) Disputed dues - MSME					
	(iv) Disputed dues - Others					
	As at 31st March 2022					
	(i) MSME					
	(ii) Others	6,572.24			655.90	9,229.14
	(iii) Disputed dues - MSME					
	(iv) Disputed dues - Others					

		Amt. in Rs. '000	
		As At	As At
		31.03.2023	31.03.2022
9	Other current liabilities		
	Current maturities of long-term debt		554.09
	Current maturities of finance lease		
	Interest accrued but not due on borrowings		
	Interest accrued and due on borrowings		
	Income received in advance	6,891.16	6,890.51
	Unpaid dividends		
	Refundable share application money		
	Unpaid matured deposits and interest accrued thereon		
	Unpaid matured debentures and interest accrued thereon		
	Other payables	15,359.27	16,408.15
	Total	22,050.43	23,813.65

		Amt. in Rs. '000	
		As At	As At
		31.03.2023	31.03.2022
10	Short-term provisions		
	Short Provision	1,218.82	1,276.59
	Total	1,218.82	1,276.59

		Amt. in Rs. '000	
		As At	As At
		31.03.2023	31.03.2022
12	Non-current investments		
	Equity investments		
	Investment property		
	Investments in Equity instruments		
	Investments in Preference shares		
	Investments in Government and Trust		
	Investments in Debentures or bonds		
	Investments in Mutual funds		
	Investments in Partnership firms		
	Other non-current investments	7,509.98	22,481.05
	Total	7,509.98	22,481.05



PENCH JUNGLE RESORTS PVT. LTD.
(CIN - U55101DL2002PTC116282)
C-5/14, Lower Ground Floor, Vasant Kunj, New Delhi-110070

SCHEDULE OF PROPERTY, PLANT & EQUIPMENTS (CONSOLIDATED)
(AS PER COMPANIES ACT, 2013)

Note: 11

PARTICULARS	GROSS BLOCK				DEPRECIATION		NET BLOCK			
	BALANCE AS ON 01.04.2022	ADDITION DURING THE YEAR	DELETION DURING THE YEAR	BALANCE AS ON 31.03.2023	UPTO 31.03.2022	FOR THE YEAR	DEPRECIATION W/BACK	UPTO 31.03.2023	BALANCE AS ON 31.03.2023	BALANCE AS ON 31.03.2022
Tangible Assets										
Live Stock	132.55	-	-	132.55	-	-	-	-	132.55	132.55
Office Equipments	444.99	-	-	444.99	435.23	-	-	435.23	3.76	9.76
Computer Equipments	22.48	-	-	22.48	21.36	-	-	21.36	1.12	1.12
Hot Air Balloon	11,549.33	-	-	11,549.33	7,376.42	492.06	-	7,868.48	3,680.85	4,172.91
Balloon Equipments	1,366.69	-	-	1,366.69	722.27	63.60	-	785.87	580.82	544.42
Vehicle	1,424.61	-	-	1,424.61	1,353.38	-	-	1,353.38	71.23	71.23
Cycle	7.00	-	-	7.00	5.22	0.83	-	6.05	0.95	1.78
LAND	1,424.23	-	-	1,424.23	-	-	-	-	1,424.23	1,424.23
LAND AND BUILDING	40,213.88	-	-	40,213.58	6,971.40	543.67	-	7,515.07	32,698.52	33,242.19
LEASEHOLD BUILDING- RUKHAD	-	1,293.61	-	1,293.61	-	30.30	-	30.30	1,263.31	-
PLANT & MACHINERY	4,811.99	285.41	-	5,097.41	4,635.99	11.56	-	4,647.55	449.86	176.00
COMPUTER EQUIPMENT	516.49	69.64	-	586.13	298.40	69.66	-	368.05	218.02	218.09
PLANT & MACHINERY (VEHICLES)	9,361.67	2,731.09	-	12,092.76	6,052.01	980.42	-	7,032.44	5,060.32	3,309.65
FURNITURE & FIXTURE	23,361.25	9,393.05	-	32,744.30	14,935.92	1,748.63	-	16,685.54	16,058.75	8,415.33
KITCHEN EQUIP & CROCKERY	2,512.37	1,416.85	-	3,929.21	2,220.08	302.77	-	2,522.85	1,406.37	292.29
SOLAR HEATED Office Equipments	659.12	-	-	659.12	641.87	-	-	641.87	17.05	17.25
		526.71	-	526.71	-	59.42	-	59.42	467.30	-



ANIMAL	67.65	-	-	67.65	-	-	-	67.65	-	-	-	-	-	-	-	67.65	-
Tent Renovation	8,635.59	-	-	8,635.59	8,203.69	-	-	8,203.69	420.90	-	-	-	-	-	-	8,203.69	-
Cycle	22.32	-	-	22.32	2.63	-	2.12	2.63	4.75	-	-	-	-	-	-	17.57	19.69
E. Rickshaw	275.19	-	-	275.19	40.56	-	32.81	40.56	13.37	-	-	-	-	-	-	202.87	255.63
Land: Free-hold	10,000.00	-	-	10,000.00	-	-	-	-	-	-	-	-	-	-	-	10,000.00	10,000.00
Building	30,672.32	21,489.50	-	52,161.72	1,373.24	-	1,025.08	1,373.24	2,402.33	-	-	-	-	-	-	49,759.39	29,298.97
Machinery & Equipments	1,178.32	320.20	-	1,498.52	85.79	-	76.31	85.79	162.10	-	-	-	-	-	-	1,336.42	1,092.52
Office Equipment	38.90	-	-	38.90	13.52	-	7.41	13.52	20.93	-	-	-	-	-	-	18.08	25.47
Computer	-	195.80	-	195.80	-	-	30.80	-	30.80	-	-	-	-	-	-	165.01	-
Furniture & fixtures	9,554.04	8,327.01	-	17,881.05	1,515.66	-	1,477.47	1,515.66	2,993.15	-	-	-	-	-	-	14,887.90	8,036.36
Vehicles	276.19	-	-	276.19	40.18	-	32.80	40.18	72.98	-	-	-	-	-	-	203.23	236.01
Cycle	22.32	-	-	22.32	6.30	-	2.12	6.30	8.42	-	-	-	-	-	-	13.89	(814.16)
Sub Total	158,542.14	46,048.88	-	204,591.02	56,951.04	-	6,994.82	56,951.04	63,945.86	(800.26)	-	-	-	-	-	140,645.16	100,760.92
Intangible Assets																	
Work in Progress (Leasehold Property)	8,186.03	633.96	-	8,819.99	8,186.03	-	-	8,186.03	-	-	-	-	-	-	-	633.96	8,186.03
Capital Work in Progress (Tadcha Project)	14,125.23	-	-	14,125.23	-	-	-	-	-	-	-	-	-	-	-	14,125.23	-
Sub Total	22,311.26	633.96	-	22,945.22	22,311.26	-	-	22,311.26	-	-	-	-	-	-	-	633.96	22,311.26
TOTAL	180,853.39	46,682.85	-	227,536.24	79,262.30	-	6,994.82	79,262.30	63,945.86	(800.26)	-	-	-	-	-	141,279.12	123,072.18
PREVIOUS YEAR	159,987.35	20,866.05	-	180,853.39	45,311.91	-	8,469.30	45,311.91	50,551.04	(830.17)	-	-	-	-	-	123,072.18	110,575.44

Capital Work in Progress aging Schedule

CWIP	Amount in CWIP for a period of			TOTAL
	1-2 Years	2-3 Years	More than 3 Years	
Project in progress				
As at 31st March 2023	633.96	-	-	633.96
As at 31st March 2022	15,676.45	6,640.80	-	22,311.26



13	Long Term Loans and Advances	Amt. in Rs. '000	
		As At 31.03.2023	As At 31.03.2022
	Secured considered good		
	Capital Advances		
	Security Deposits		
	Loans and advances to related		
	Other loans and advances		
	Sub Total		
	Unsecured considered good		
	Capital Advances		
	Loans and advances to related		
	Other loans and advances		
	Sub Total		
	Doubtful		
	Capital Advances		
	Security Deposits		
	Loans and advances to related		
	Other loans and advances		
	Sub Total		
	Total		

14	Other non-current assets	Amt. in Rs. '000	
		As At 31.03.2023	As At 31.03.2022
	Long term trade receivables		
	Secured considered good		
	Unsecured considered good		
	Doubtful		
	Others	3,701.69	4,567.04
	Security Deposits	4,612.93	4,346.70
	Total	8,314.62	8,913.73

15	Current Investments	Amt. in Rs. '000	
		As At 31.03.2023	As At 31.03.2022
	Investments in Equity instruments	1,453.33	-
	Investments in Preference shares	-	-
	Investments in Government and Trust	-	-
	Investments in Debentures or bonds	-	-
	Investments in Mutual funds	-	-
	Investments in Partnership firms	-	-
	Other current investments	-	-
	Total	1,453.33	-

16	Inventories	Amt. in Rs. '000	
		As At 31.03.2023	As At 31.03.2022
	Raw materials	-	-
	Work in progress	-	-
	Finished goods	-	-
	Stock in trade	-	-
	Stores and spares	-	-
	Loose Tools	-	-
	Others	-	-
	Total	-	-

17	Trade receivables	Amt. in Rs. '000	
		As At 31.03.2023	As At 31.03.2022
	Unsecured	-	-
	Considered Good	2,913.67	2,976.18
	Considered Doubtful	531.09	348.83
	Less: Provision for doubtful debts	-	-
	Total	3,444.71	3,325.11



		Outstanding for following periods from due date of payment					Amt. in Rs.'000
Trade Receivables		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
As at 31st March 2023							
(i) Undisputed Trade receivables - considered good		2,913.62					2,913.62
(ii) Undisputed Trade receivables - considered doubtful						531.09	531.09
(iii) Disputed Trade Receivables - considered good							
(iv) Disputed Trade- Receivables - considered doubtful							
As at 31st March 2022							
(i) Undisputed Trade receivables - considered good		2445	-		531.09		2,976.18
(ii) Undisputed Trade receivables - considered doubtful				348.93			348.93
(iii) Disputed Trade Receivables - considered good							
(iv) Disputed Trade Receivables - considered doubtful							

		Amt. in Rs.'000	
18 Cash and cash equivalents		Year Ended 31.03.2023	As At 31.03.2022
Balances with banks in Current Accounts		4,561.93	11,734.85
Cheques, drafts on hands			
Cash on hand		3,108.26	1,387.15
Total		7,670.19	13,121.79

		Amt. in Rs.'000	
19 Short term loans and advances		Year Ended 31.03.2023	As At 31.03.2022
Unsecured Considered Goods Loans and advances			
Others		6,636.88	662.88
Total		6,636.88	662.88

		Amt. in Rs.'000	
20 Revenue from Operations (for companies other than a finance company)		Year Ended 31.03.2023	Year Ended 31.03.2022
Revenue from - Sale of products			
Sale of services		111,026.16	73,900.59
Total		111,026.16	73,900.59

		Amt. in Rs.'000	
21 Other Income		Year Ended 31.03.2023	Year Ended 31.03.2022
Interest income		1,424.80	30.42
Other Income		1,054.26	5,306.50
Profit on sale of Fixed Assets			
Net gain/loss on sale of investments			
Other non-operating income (net of expenses directly attributable to such income)			
Total		2,489.06	5,336.91

		Amt. in Rs.'000	
22 Cost of Material Consumed		Year Ended 31.03.2023	Year Ended 31.03.2022
Kitchen Expenditure		12,730.20	5,776.65
Groceries Expenditure		6,219.72	4,673.76
House Keeping Expenditure		1,023.55	547.43
Safai Expenditure		15,008.07	4,673.69
Total		34,972.53	15,671.62

		Amt. in Rs.'000	
23 Finance Costs		Year Ended 31.03.2023	Year Ended 31.03.2022
Interest expenses		2,815.53	2,104.90
Other borrowing costs			
Applicable net gain/loss on foreign			
Total		2,815.53	2,104.90



24	Employee Benefits Expense	Amt. in Rs '000	
		Year Ended 31.03.2023	Year Ended 31.03.2022
	Salaries		
	Contribution to provident and other funds	21,144.07	11,897.05
	Expense on Employees stock option	195.05	25.84
	Staff welfare expenses		
		651.24	458.52
	Total	21,990.41	12,417.48

25	Other Expenses	Amt. in Rs '000	
		Year Ended 31.03.2023	Year Ended 31.03.2022
	Audit Fee		
	Annual fee- Goa	89.50	89.50
	Annual Lease Rental- Rukhad		(3,100.00)
	Annual Lease Rental- Dod- Kollur		32.15
	Ballbon Inspection Charges		170.83
	One Time Lease Rental- Dod Kothar- Amortization		
	Power and fuel	107.17	107.17
	Rent	10,058.86	3,167.94
	Repairs to buildings	3,509.10	165.00
	Repairs to machinery	6,230.17	2,248.87
	Insurance	2,168.76	817.63
	Marketing Development Exp	427.60	245.51
	Rates and Taxes, excluding taxes on	5,622.44	1,918.54
	Other Exp		
		10,306.07	18,767.21
	Total	38,519.97	30,818.43



PLNCH JUNGLE RESORTS PRIVATE LIMITED

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Note -26 Significant Accounting Policies :

26.1 Basis of Preparation of Consolidated financial statement

These consolidated financial statements are prepared in accordance with 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 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014. Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

All the assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Current Assets includes the current portion of non-current financial assets. Current liabilities includes current portion of non-current financial liabilities.

26.2 Principles of consolidation

The consolidated financial statements have been prepared in accordance with the principles and procedures for the preparation and presentation as laid down under Accounting Standard 21 on "Consolidated Financial Statements" as specified in Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014.

1. The consolidated financial statements of the Group have been combined on a line by line basis by adding together the book values of all items of assets, liabilities, incomes and expenses after eliminating all intra-company balances and intra-company transactions and also unrealized profits and losses in full in accordance with the Accounting Standard 21 on "Consolidated Financial Statements".
2. The difference between the cost of investment in subsidiaries and its proportionate share in the equity of the investee company at the time of acquisition of shares in the subsidiaries is recognized in the consolidated financial statements as Goodwill or Capital Reserve, as the case may be. Goodwill is tested for impairment by the management on an annual basis.
3. Share of the assets, liabilities, income and expenses of a jointly controlled entity is accounted for using proportionate consolidation method as specified under Accounting Standard 27 on "Financial Reporting of Interest in Joint Ventures" as specified in Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014.



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4. In case of associates, where the Company, directly or indirectly through subsidiaries, holds more than 20% of equity are accounted for using equity method in accordance with Accounting Standard 23 – “Accounting for investments in associates in consolidated financial statements” as specified in Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014.

The Group accounts for its share in the change in net assets of the associates, post-acquisition, after eliminating unrealized profits and losses resulting from transactions between the respective company of the Group and its associates to the extent of its share, through its consolidated Statement of Profit and Loss to the extent such change is attributable to the associates’ Statement of Profit and Loss and through its reserves for the balance, based on available information.

The difference between the cost of investment in the associates and the share of net assets at the time of acquisition of shares in the associates is identified in the consolidated financial statements as Goodwill or Capital Reserve as the case may be and is presented as part of the investments.

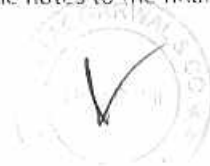
5. The consolidated financial statements are prepared using uniform accounting policies for the like transactions and other events in similar circumstances and are presented to the extent possible, and required in the same manner as the Company’s separate financial statements. The financial statement of the foreign subsidiary is adjusted for the accounting principles and policies followed by the Company.

- 26.3 Additional Information to the Consolidated Financial Statement:- Enterprises consolidated as subsidiary & associates in accordance with Accounting Standard 21- Consolidated Financial Statements and Accounting Standard 23- Accounting for Investment in Associates.

S.N.	Name of company	Relation	Country of incorporation	% of ownership (as on 31.3.23)	% of ownership (as on 31.3.22)
1.	Camping Retreats of India Private Limited	Subsidiary	India	50.17	50.17
2.	Divine Enterprises Private Limited	Subsidiary	India	82.01	51.47

26.4 Uses of Estimated

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.



PENCH JUNGLE RESORTS PRIVATE LIMITED

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26.5 Revenue Recognition

The Company's revenue recognition policies are in accordance with the Prudential Norms and Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 for income recognition.

26.6 Property, Plant And Equipment's

Property, Plant And Equipment's are stated at cost, less accumulated depreciation and impairment, if any. Direct costs are capitalized until such assets are ready for use. Capital work-in-progress comprises the cost of Property, Plant And Equipment's that are not yet ready for their intended use at the reporting date.

26.7 Depreciation and amortization

Pursuant to Companies Act, 2013 ('the Act') being effective from 1st April 2014, the Company has depreciated its Property, Plant And Equipment's on straight line method based on the useful lives as specified in Part 'C' of Schedule II to the Act.

26.8 Cash and cash equivalents

Cash and cash equivalents comprise cash and cash-on-deposit with banks and financial institutions. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

26.9 Cash flow statement

Cash flows 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.

26.10 Taxes

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax laws) and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). The deferred tax charge or credit and the corresponding deferred tax liabilities and/ or assets are recognized using the tax rates that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is virtual certainty or realization of such assets.

Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/ virtually certain (as the case may be) to be realized.



26.11 PROVISIONS AND CONTINGENT LIABILITIES

A provision is created when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the like hood of outflow of resources is remote, no provision or disclosure is made.

26.12. Micro Enterprises and Small Enterprises related disclosure:

(Amount in Rs.)

Particulars	As at March 31, 2023	As at March 31, 2022
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	-	-
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	-	-
(iii) The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day		
- Principal	-	-
- Interest	-	-
(iv) The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
(v) The amount of interest due and payable for the year	-	-
(vi) The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-	-

Dues to Micro Enterprises and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

26.13 Accounting policies are not specifically referred to otherwise be consistent and in consonance with generally accepted accounting principles.



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26.14 Payment of Auditors Includes :

	<u>31 March 2023</u>	<u>31 March 2022</u>
Statutory Audit Fees	30,000.00	30,000.00
	-----	-----
	30,000.00	30,000.00
	=====	=====

26.15. Additional Regulatory Information

(i) Title Deeds of Immovable Property not held in the name of the Company:-

The company has no immovable property

(ii) Where the Company has revalued its Property, Plant and Equipment:-

The Company has not revalued its property, plant and equipment or intangible assets or both during the current or previous year.

(iii) Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.

The company has not advanced any loans or Advances granted to promoters, directors, KMPs and related parties either severally or jointly with any other person.

(iv) Intangible assets under development

The company has no Intangible assets that are under development.

(v) Details of Benami Property held

No proceedings have been initiated on or are pending against the company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

(vi) Willful Defaulter

The company has not been declared as willful defaulter by any bank or financial institution or government or any government authority.

(vii) Relationship with Struck off Companies

The Company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.



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(viii) **Registration of charges or satisfaction with Registrar of Companies**

There are no registration of charges or satisfaction pending to be filled with Registrar of Companies.

(ix) **Compliance with number of layers of companies:-**

Not Applicable

(x) **Compliance with approved Scheme(s) of Arrangements:-**

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(xi) **Utilisation of Borrowed funds and share premium**

- The Company has no borrowing from bank or any financial institutions.
- The company has not utilized any funds out of share premium in current year.

(xii) **Undisclosed income**

The Company does not have undisclosed income.

(xiii) **Details of Crypto Currency or Virtual Currency**

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year

26.16. Disclosure of Financial Ratios

Particulars	31.03.2023	31.03.2022	Variation	Remarks
Current Ratio	0.34 Times	0.30 Times	0.04 Times	-
Debt Equity Ratio	0.10 Times	0.16 Times	0.06 Times	-
Return on Equity Ratio	28.97%	54.75%	23.71%	-
Trade Receivable Turnover Ratio	3.10%	4.50%	1.4%	-
Trade Payable Turnover Ratio	6.41%	12.49%	6.08%	-
Net Profit Capital Ratio	6.45%	12.09%	5.64%	-
Net Profit Turnover Ratio	5.54%	11.60%	6.06%	-
Return on Capital Employed	6.45%	12.09%	5.65%	-
Net Profit Turnover Ratio	5.54%	11.60%	6.06%	-



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26.17 Additional Information to the Consolidated Financial Statement

- a. Additional information, as required under Schedule III to the Act, of enterprises consolidated as subsidiary/ associates/ joint ventures as on 31.03.2023

S.N	Name of Entity	Net Assets		Share of Profits	
		% of Net Asset	Amount	% of Profits	Amount
1.	Parent Pench Jungle Resorts Private Limited	72.59	6,92,55,601.00	76.01	46,74,240.00
2.	Subsidiary Camping Retreats of India Pvt. Ltd.	0.50	4,73,091.00	(0.41)	(25,463/-)
	Divine Enterprises Private Limited	26.91	2,56,81,699/-	24.40	15,00,463/-
	Total	100%	9,54,10,391.00	100%	61,49,240.00

For Gopi Aggarwal & CO.
Chartered Accountants
Firm Registration Number: 015118N

GOPI RAM AGGARWAL
Firm
Membership Number: 094708
Date: 05/09/2023
Place: New Delhi



For and on Behalf of Board of Director of
Pench Jungle Resorts Private Limited

Laxmi Rathore
Laxmi Rathore
Director
DIN: -01371658

Ajay Singh
Ajay Singh
Director
DIN: -09278260