



Ref No.

Date:

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF RATAN BAGH RESORTS PRIVATE LIMITED

I. Report on the Audit of the Financial Statements

1. Opinion

- A. We have audited the accompanying Financial Statements of **RATAN BAGH RESORTS PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").
- B. 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 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, the profit and total comprehensive income, changes in equity for the year ended on that date

2. Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

3. Information Other than the Financial Statements and Auditor's Report Thereon

- A. The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the 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
- B. 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 during the course of our 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.

4. Management's Responsibility for the Financial Statements

- A. 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, total comprehensive income, changes in equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.
- B. 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.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

5. Auditor's Responsibilities for the Audit of the Financial Statements

- A. 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.
- B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- i) 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.
 - ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls
 - iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
 - iv) 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
 - v) 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

- C. Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in
- i) planning the scope of our audit work and in evaluating the results of our work; and
 - ii) to evaluate the effect of any identified misstatements in the Financial Statements.
- D. 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.
- E. 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.
- F. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication

II. Report on Other Legal and Regulatory Requirements


1. As required by Section 143(3) of the Act, based on our audit 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 including Other Comprehensive Income, Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account
 - D. In our opinion, the aforesaid financial statements comply with the Ind AS 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. Since the Company's turnover as per last audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
 - G. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, no remuneration paid by the Company to its directors during the year.
 - H. 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
 - ii) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts

- iii) There has been no delay in transferring amounts, 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, other than as disclosed in the notes to the accounts, 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, other than as disclosed in the notes to the accounts, 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;
- c. Based on such audit procedures which we have 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) contain any material mis-statement.
- v) The company has not declared or paid any dividend during the year is in accordance with section 123 of the Companies Act 2013", Hence clause not applicable.
- vi) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.
2. The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since it is a Small Company.

Place: Chittorgarh
Date : 05/09/2023

For and on behalf of
SETHIYA & CO
Chartered Accountants
Firm's registration number: 008368C


(CA I.M. Sethiya)
Partner
Membership number: 036271
UDIN-

**Other Branches: Bhilwara, Pratapgarh (Rajasthan) & Vadodara (Gujrat),
Mobile: 9414108966 (IMS), 9413316889, 8005740564 (NS)
E-mail : <mailto:imsca@rediffmail.com>/ nitsca@gmail.com**

RATAN BAGH RESORTS PRIVATE LIMITED

Balance Sheet as at March 31st ,2023

Sr. No.	Particulars	Note No.	As at 31.03.2023	As at 31.03.2022
I. EQUITY AND LIABILITIES				
1 Shareholder's funds:				
(a)	Share Capital	1	1,40,000.00	1,40,000.00
(b)	Reserves & Surplus	2	(11,696.44)	(9,776.49)
2 Non - current liabilities:				
(a)	Long-Term Borrowings	3	-	-
(b)	Deferred Tax Liabilities (Net)	4	-	-
(c)	Other Long Term Liabilities	5	-	-
(d)	Long Terms Provision	6	-	-
3 Current liabilities				
(a)	Short-Term Borrowings	7	-	-
(b)	Trade Payables	8	218.00	620.89
(c)	Other Current Liabilities	9	-	-
(d)	Short-Term Provisions	10	100.00	295.00
TOTAL			1,28,621.56	1,31,139.40
II. ASSETS				
1 Non-Current Assets				
(a)	Fixed Assets	11		
(i)	Tangible assets		1,22,286.62	1,24,329.69
(ii)	Intangible assets		-	-
(iii)	Capital work-in-progress		-	-
(b)	Non-Current Investments	12	-	-
(c)	Long-Term Loans and Advances	13	-	-
(d)	Other Non-Current Assets	14	-	-
2 Current Assets				
(a)	Current Investments		-	-
(b)	Inventories	15	-	-
(c)	Trade Receivables	16	2,905.00	-
(d)	Cash and Cash Equivalents	17	3,429.93	6,809.71
(e)	Short-Term Loans and Advances	18	-	-
(f)	Other Current Assets	19	-	-
(g)	Deffered Revenue Expenditure	20	-	-
TOTAL			1,28,621.56	1,31,139.40

Notes, referred hereinabove, annexed to and forming part of the Balance Sheet & Profit and Loss Statement

As per our attached report of even date


For **SETHIYA & CO.**
Chartered Accountants
FRN : 008368C

-Sd-

CA I. M SETHIYA
(Partner)
M.NO. 036271
Place : CHITTORGARH
Date :05-09-2023

For and on behalf of the Board of
RATAN BAGH RESORTS PRIVATE LIMITED


NARENDRA CHORDIA
(Director)
DIN: 00784391


NITESH CHORDIA
(Director)
DIN : 06845412

UDIN-23036271BGZDGF9900

RATAN BAGH RESORTS PRIVATE LIMITED

Statement of Profit & Loss Account for the year ended 31st Mar, 2023

Sr. No.	Particulars	Note No.	For the period 2022-2023	For the period 2021-2022
			₹	₹
I	Revenue from Operations	21	4,474.00	6,532.50
II	Other Income	22	-	83.46
III	Total Revenue (I+II)		4,474.00	6,615.96
IV	Expenses			
	(a) Operating Cost	23	791.28	1,697.45
	(b) Employee Benefit expenses	24	3,425.00	2,710.00
	(c) Finance Costs	25	-	-
	(d) Depreciation and Amortisation Expense	11	2,043.07	2,021.24
	(e) Pre-Operative Expenses	26	-	-
	(f) Other Expenses	27	134.60	125.60
	Total Expenses (IV)		6,393.95	6,554.29
V	Profit / (Loss) Befor Tax (III-IV)		(1,919.95)	61.67
VI	Tax Expenses:			
	(a) Current Tax Expense			10.00
	(b) Deferred tax		-	-
	(c) Excess Provision Written Back		-	-
VII	Surplus / (Deficit) carried forward to Balance sheet (V- VI)		(1,919.95)	51.67
VIII	Earnings per share of ₹ 10/- each:			
	(a) Basic		(0.14)	0.00
	(b) Diluted		0.12	0.00
	Weighted Average Number of Share Outstanding		14,000.00	14,000.00

Notes, referred hereinabove, annexed to and forming part of the Balance Sheet & Profit and Loss Statement
As per our attached report of even date

For SETHIYA & CO.
Chartered Accountants
FRN : 008368C

-Sd-
CA I. M SETHIYA
(Partner)
M.NO. 036271
Place : CHITTORGARH
Date :05-09-2023
UDIN-23036271BGZDGF9900

For and on behalf of the Board of
RATAN BAGH RESORTS PRIVATE LIMITED


NARENDRA CHORDIA
(Director)
DIN: 00784391


NITESH CHORDIA
(Director)
DIN : 06845412

RATAN BAGH RESORTS PRIVATE LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2023

Note : 1

SHARE CAPITAL

Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
1	AUTHORISED : 15,00,000 Equity Shares Rs 10/- each	1,50,000.00	1,50,000.00
		1,50,000.00	1,50,000.00
2	ISSUED , SUBSCRIBED & PAID UP CAPITAL 14,00,000 Equity Shares Rs 10/- each (P.Y.620000 Equity Shares Rs. 10/-each)	1,40,000.00	1,40,000.00
	Total	1,40,000.00	1,40,000.00
(a)	The Company has only one class of shares referred to as equity shares having a par value of Rs.10/-. On voting by show of hands, each member is entitled to one vote . However on voting by poll, voting rights shall be in proportion to the share of paid up Equity Capital of the Company, held by shareholder.		
(b)	In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the amount of capital paid up on shares held by the Shareholders.		
(c)	A reconciliation of the number of shares outstanding at the beginning and at the end of the accounting year, is set out below:		
	Particulars	Equity share as at 31.03.2023	Equity share as at 31.03.2022
		No. of Shares	No. of Shares
	Equity Shares:		
	Equity shares at the beginning of the year	14,000.00	14,000.00
	Add: shares issued during the year	-	-
	Shares bought back during the year	-	-
	Equity shares at the end of the year	14,000.00	14,000.00
(d)	Shares in the company held by each shareholders holding more than 5% shares, as on 31.03.2023, is set out below :		
	Particulars	No. of Shares held	% of Holding
	NARENDRA CHORDIA	6,300.00	0.45
	MEENA CHORDIA	4,480.00	0.32
	GAURAV CHORIDA	1,475.00	0.11
	NITESH CHORDIA	1,745.00	0.12

Note : 2

RESERVE & SURPLUS

Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	Capital Reserve As per previous Balance Sheet Add: Additions during the year Less: Utilised / transferred during the year Closing balance	- - - -	- - - -
(b)	Surplus / (Deficit) in Statement of Profit and Loss Opening balance Add: Profit / (Loss) for the year Add: Deffered Tax Adjustments Closing Balance	(9,776.49) (1,919.95) (11,696.44)	(9,828.16) 51.67 (9,776.49)
	Total (a+b)	(11,696.44)	(9,776.49)

RATAN BAGH RESORTS PRIVATE LIMITED

Note : 3			
NON CURRENT LIABILITIES			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
(a)	Long Term Borrowings	-	-
	Total (a)	-	-
Note : 4			
DEFERRED TAX LIABILITY			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
	Deferred Tax Liability on account of Depreciation		
	Opening Balance	-	-
	Addition/ Deletion During the year	-	-
	Deferred tax Assets on account of Unabsorbed Depreciation	-	-
	Deferred Tax - (Liability)/Assets - Net	-	-
Note : 5			
OTHER LONG TERM LIABILITIES			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	Other Long Term Liabilities	-	-
	Total (a)	-	-
Note : 6			
LONG TERM PROVISIONS			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	Long Term Provisions	-	-
	Total (a)	-	-
Note : 7			
SHORT -TERM BORROWINGS			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	Secured Loan		
		-	-
(b)	From other parties		
	Secured	-	-
	Unsecured	-	-
	Total (a+b)	-	-
Note : 8			
TRADE PAYABLES			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	Trade payables:		
	For Goods	-	-
	For Expenses	218.00	620.89
	Total (a)	218.00	620.89

RATAN BAGH RESORTS PRIVATE LIMITED

Note : 9			
OTHER CURRENT LIABILITIES			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(i)	Statutory Remittance	-	-
	Sub Total (a)	-	-
	Total (a)	-	-
Note : 10			
SHORT TERM PROVISIONS			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	<u>Provision for employee benefits:Salary & Wages</u>	-	185.00
		-	185.00
(b)	<u>Provision - Others:</u>		
	Provision for Tax		10.00
	Auditors Remuneration Payable	100.00	100.00
	Total (a+b)	100.00	295.00
Note : 12			
NON CURRENT INVESTMENT			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	<u>Investment in Government Security</u>	-	-
(b)	<u>Other Investments</u>	-	-
		-	-
	Total (a)	-	-
Note : 13			
LONG-TERM LOANS AND ADVANCES			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	<u>Security deposits</u>		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Sub Total (a)	-	-
(b)	<u>Balances with government authorities</u>		
	Unsecured, considered good	-	-
	Sub Total (b)	-	-
(c)	<u>Other loans and advances (specify nature)</u>		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Sub Total (c)	-	-
	Total (a+b+c)	-	-
Note : 14			
OTHER NON CURRENT ASSETS			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	<u>Other Current Assets</u>	-	-
	Total (a)	-	-

RATAN BAGH RESORTS PRIVATE LIMITED

Note : 15			
INVENTORY			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	Material , Stores and Spares and Consumables (As Valued and certified by the Management)	-	-
	Total (a)	-	-
Note : 16			
TRADE RECEIVABLES			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	<u>Outstanding for more than six months</u>		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Less: Provision for doubtful trade receivables	-	-
	Sub Total (a)	-	-
(b)	<u>Other Trade receivables</u>		
	Secured, considered good	-	-
	Unsecured, considered good	2,905.00	-
	Less: Provision for doubtful trade receivables	-	-
	Sub Total (b)	2,905.00	-
	Total (a+b)	2,905.00	-
Note : 17			
CASH AND CASH EQUIVALENTS			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	<u>Cash in hand</u>		
	Cash Balance	614.63	890.12
	Sub Total (a)	614.63	890.12
(b)	<u>Bank Balance</u>		
	In current accounts	2,815.30	5,919.58
	In fixed deposit accounts	-	-
	Sub Total (b)	2,815.30	5,919.58
	Total (a+b)	3,429.93	6,809.70
Note : 18			
SHORT TERM LOANS AND ADVANCES			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	<u>Loans and advances to parties</u>		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Less: Provision for doubtful loans and advances	-	-
	Sub Total (a)	-	-
(b)	<u>Prepaid expenses - Unsecured, considered good (For e.g. Insurance premium, Annual maintenance contracts, etc.)</u>		
		-	-
	Sub Total (b)	-	-

RATAN BAGH RESORTS PRIVATE LIMITED

(c)	Balances with government authorities		
	Unsecured, considered good	-	-
	Sub Total (c)	-	-
(d)	Others (Loans & Advances)		
	Secured, considered good	-	-
	Unsecured, considered good	-	-
	Doubtful	-	-
	Less: Provision for other doubtful loans and advances	-	-
	Sub Total (d)	-	-
	Total (a+b+c+d)	-	-
Note : 19			
OTHER CURRENT ASSETS			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	Preliminary Expenses	-	-
	Total (a)	-	-
Note : 20			
DEFERRED REVENUE EXPENDITURE			
Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	Share Capital Expenses	-	-
	Total (a)	-	-

RATAN BAGH RESORTS PRIVATE LIMITED

SCHEDULE FORMING PART OF STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

(AS CERTIFIED BY MANAGEMENT)

Note : 11
FIXED ASSETS

Discription of the Assets	GROSS BLOCK				DEPRECIATION (SLM BASIS)				NET BLOCK	
	As on 01.04.2022	Addition	Dedu- ction	As on 31.3.2023	As on 01.04.2022	Addition during the year	Dedu- ction	Total up to 31.3.2023	As at 31.3.2023	As at 31.3.2022
Resort Land at Gopal Nagar	76,959.80	-	-	76,959.80	-	-	-	-	76,959.80	76,959.80
Resort Building	62,831.90	-	-	62,831.90	15,934.17	1,991.77	-	17,925.94	44,905.96	46,897.73
Furnitur & Fixure	180.00	-	-	180.00	55.47	17.10	-	72.57	107.43	124.53
Water Heater	360.00	-	-	360.00	12.37	34.20	-	46.57	313.43	347.63
TOTAL	1,40,331.70	-	-	1,40,331.70	16,002.01	2,043.07	-	18,045.08	1,22,286.62	1,24,329.69

RATAN BAGH RESORTS PRIVATE LIMITED

Notes : 21

REVENUE FROM OPERATIONS

Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	
(a)	Sale of services (Resort Receipts)	4,474.00	6,532.50
(b)	Other operating revenues	-	-
	Total (a+b)	4,474.00	6,532.50

Note : 22

OTHER INCOME

Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	Other Income	-	83.46
	Total (a)	-	83.46

Note : 23

OPERATING COST

Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	Power & Fuel Charges	456.00	434.28
(b)	WATER & ELECTRICITY EXPENSES	234.28	
(c)	GARDENING & HORTICULTURE	75.00	
(d)	Repairs & Maintenance Expenses	26.00	1,263.17
	Total (a+b)	791.28	1,697.45

Note : 24

EMPLOYEE BENEFIT EXPENSES

Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	Salary	3,425.00	2,710.00
	Total (a)	3,425.00	2,710.00

Note : 25

FINANCE COST

Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	Interest expense on:		
	Interest on Mortgage Loan	-	-
	Interest (Others)	-	-
	Total (a)	-	-

RATAN BAGH RESORTS PRIVATE LIMITED

Note : 26

PRE-OPERATIVE EXPENSES

Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	Share Capital Expenses	-	-
(b)	Preliminary Expenses	-	-
	Total	-	-

Note : 27

OTHER EXPENSES

Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	Postal Expenses	-	-
(b)	Bank Charges	-	-
(c)	Legal & Professional charges		25.60
(d)	Auditors Remuneration	100.00	100.00
(e)	Income Tax Short Provision	-	
	Total (a+b+c)	100.00	125.60
	Notes-		
	(I) Details of Prior period items (net)		
	Prior period expenses	-	-
	Prior period income	-	-
	Total	-	-

Note : 28

Value of imports (including in-transit) calculated on C.I.F. basis in respect of -

(i)	Raw Materials	-	-
(ii)	Stores and spare parts	-	-
(iii)	Capital Goods	-	-
(iv)	Repairs	-	-
		-	-

Note : 29

EARNING/ EXPENDITURE IN FOREIGN CURRENCY:

Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
		₹	₹
(a)	Earning/ Expenditure in foreign Currency	-	-
	Total (a)	-	-

RATAN BAGH RESORTS PRIVATE LIMITED

Note : 30

Earning Per Share (EPS) is Calculated as under :-

Sr. No.	Particulars	As at 31 March, 2023	As at 31 March, 2022
a)	Numerator : Net Profit as disclosed in Profit & Loss A/c (in Rs.)	(19.20)	51.67
b)	Denominator : Weighted average number of equity shares outstanding is.	14,000.00	14,000.00
c)	Nominal value of Share (in Rs.)	10.00	10.00
d)	Basic/ Diluted earning per Share (EPS) (in Rs.)	(0.00)	0.00

31 Contingent liabilities and commitments (to the extent not provided for)

32 Deffered Tax Asssets/ Liability has been recognised as per provisions of AS-22 and Deffered Tax Assets has not been taken in books due to Unabsorbed Depreciation Losses.

33 The Company does not received any information from the supplier regarding their status under micro, medium and small enterprises development act 2006, and hence have not been given. amount as at the the year end together with the interest paid / payable as required under the said Act, disclosure if any relating to unnaid.

34 There are no employee employed throughout the year who drawing salary of Rs.60,00,000/-or more per annum or employed for the part of year and drawing Rs. 500,000/- or more per month.

35 Small scale industrial undertakings to whom amount outstanding more than 30 days where such dues exceeds Rs. 1.00 Lacs are not there at the year end.

36 Previous year figure have been regrouped or rearrange where ever necessary according to current year classification.

37 Sundry Trade Payables, Loan & Advances, Trade Receivables outstanding at the year end are subject to confirmation.

38 Figure have been rounded off in nearest rupees.

39 Significant accounting policies and practices adopted by the Company are disclosed in the statement annexed to these financial statements as Annexure I.

As per our report of even date attached

For SETHIYA & CO.
Chartered Accountants
FRN : 008368C

-Sd-


CA I. M SETHIYA
(Partner)

M.NO. 036271

Place : CHITTORGARH

Date :05-09-2023

**For and on behalf of the Board of
RATAN BAGH RESORTS PRIVATE LIMITED**


NARENDRA CHORDIA
(Director)
DIN: 00784391


NITESH CHORDIA
(Director)
DIN : 06845412