

P. GOEL & ASSOCIATES

Chartered Accountants

369, Pocket C-8, Sector 8, Rohini, Delhi 110085,

Ph.: 27941481, 27941482, Mob.9810281025,

Email : pgoel_72@hotmail.com



Independent Auditor's Opinion

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF WORLDWIDE RESORTS AND ENTERTAINMENT PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **WORLDWIDE RESORTS AND ENTERTAINMENT Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2021, the Statement of Profit and Loss, and Cash Flow Statement for the year 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, as amended ("the Act") 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, 2021** and its **Loss and Cash Outflow** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013). 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 ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, 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.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole. In our opinion, there are no key matters, which need communication in our report.

Management's responsibility for the financial statements

The Company's board of directors are 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 and financial performance 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 statement

For Worldwide Resorts And Entertainment Pvt. Ltd.


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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.

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.

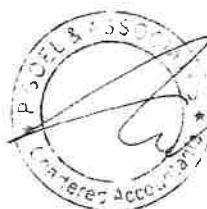
Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. As per MCA Notification dated 13 June 2017, the Company is exempt from the requirements of Clause (i) of Section 143(3). We communicate with those charged with 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. 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.

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For Worldwide Resorts And Entertainment Pvt. Ltd.

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P. GOEL & ASSOCIATES

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Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A, a statement on the matters specified in paragraph 3 and 4 of the Order, to the extent applicable
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 Indian 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 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
 - (f) As per the Company, in view of the MCA Notification dated 13 June 2017, the Company is exempt from the requirements of Clause (i) of Section 143(3) and therefore the report on adequacy and operating effectiveness in internal financial controls is not being made.
 - (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, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact as financial position except as disclosed in note no 32 of the financial statement.
 - 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.

For P. GOEL & ASSOCIATES

Chartered Accountants

FRN No.: 006613N

Partner Name: (P. GOEL)

M. No. 085304

Place: New Delhi

Date: 15.11.2021

UDIN:22085304AAMEZY4470

For Worldwide Resorts And Entertainment Pvt. Ltd.

Authorised Signatory

P. GOEL & ASSOCIATES

Chartered Accountants

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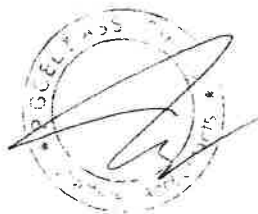


Annexure - A

Annexure referred to in paragraph 3 of our report of even date

- i. The Company has maintained proper records showing full particulars including quantitative details and situations of Fixed Assets. We were informed that the Fixed Assets were physically verified by the management during the year and no discrepancies were noticed on such verification. The company does not hold any immovable property.
- ii.
 - a) As explained to us, inventory has been physically verified by the management at reasonable intervals during the year. In our opinion the frequency of such verification is reasonable.
 - b) As per the information given to us the procedure of physical verification of inventory followed by the management are, in our opinion reasonable and adequate in relation to the size of the company and nature of its business.
 - c) The Company is maintaining proper records of inventory. The discrepancies noticed on such verification were not material.
- iii. The Company has not granted any secured or unsecured loan and advances to companies, firms or other parties covered in the register maintained under Section 189 of the Act.
- iv. As on the date of the balance sheet, the Company has not granted any loan or advances in contravention of Section 186 of the Companies Act, 2013.
- v. The company has not accepted any deposits.
- vi. The Maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.
- vii. (a) As per the information available to us, the Company is not regular in payment of its statutory dues, and there are undisputed statutory dues for tax deducted at source amounting to Rs.38,84,839/-, outstanding for a period of more than six months as on the last day of the financial year.

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For Worldwide Resorts And Entertainment Pvt. Ltd.

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P. GOEL & ASSOCIATES

Chartered Accountants



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- viii. The company has not defaulted in repayment of loans or borrowing to a financial institution, bank, Government or dues to debenture holders.
- ix. The Company has not raised any money through initial public offer or any other public offer, except the share application money received by the Company.
- x. No case of fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.
- xi. Managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.
- xii. This is not a Nidhi Company.
- xiii. All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements.
- xiv. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
- xv. The company has not entered into any non-cash transactions with directors or persons connected with him.
- xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For **P.GOEL & ASSOCIATES**

Chartered Accountants

FRN No.: 006613N

Partner Name: (P.GOEL)

M. No. 085304

Place: New Delhi

Date: 15.11.2021

For Worldwide Resorts And Entertainment Pvt. Ltd.

Authorized Sign

WORLDWIDE RESORT PRIVATE LIMITED

Regd. Office: - 4, R R Apartments, Manglapuri, New Delhi-110030

Summary of significant accounting policies and other explanatory information for the period ended March 31, 2021

1. Corporate Information

WORLDWIDE RESORT PRIVATE LIMITED ('the Company') was incorporated in India in 06.05.2016. The Company is primarily engaged in the entertainment industry.

2. Basis of accounting

The financial statements have been prepared in compliance with the accounting standards as specified under section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended). The financial statements have been prepared on going concern basis under the historical cost convention on accrual basis in accordance with the generally accepted accounting principles in India. The accounting policies have been consistently applied by the Company.

Summary of significant accounting policies

a) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities on the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management's knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognized in the current and future periods.

b) Fixed assets and capital work in progress

The fixed assets are depreciated as per the useful life of the assets and depreciation is provided for on WDV Method. Since the Company's ship has been commissioned.

c) Inventories

There are no inventories. No sale purchase of any inventory item is made during the year.

d) Revenue recognition

Revenue has been recognized on accrual basis,

e) Accounting for Provisions, Contingent Liabilities and Contingent Assets:

Provisions are recognized when the Company has a present obligation as a result of past events where it is probable that an outflow or resources will be required to settle the obligation, in respect of which reliable estimate can be made.

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For Worldwide Resorts And Entertainment Pvt. Ltd.
Authorised Signatory



Puneet Waring

Sanskriti

WORLDWIDE RESORT PRIVATE LIMITED
Regd. Office: - 4, R R Apartments, Manglapuri, New Delhi-110030

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f) Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

"As per Our Report of even date attached."

For P.GOEL & ASSOCIATES
Chartered Accountants

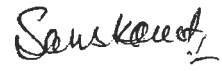
New Delhi
15.11.2021


(Parvin Goel)
Partner
FRN 006613N

BY ORDER OF THE BOARD



(Puneet Narang)
Director
DIN 07180650



(Sanskriti Goyal)
Director
DIN 07133765

For Worldwide Resorts And Entertainment Pvt. Ltd.


Authorised Signatory

WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED
 Regd. Office :House No 725/2, DD 2 Block A, Shastri Nagar, New Delhi-110052
BALANCE SHEET AS ON 31ST MARCH, 2021

(Amount in Rs.)

PARTICULARS	Note No.	As on 31ST MARCH, 2021	As on 31ST MARCH 2020
I EQUITIES AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	1,00,000	1,00,000
(b) Reserves and surplus	2	(16,78,47,403)	(7,07,22,512)
(c) Money received against share warrants		}	
2 Share Application Money Pending Allotment		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	81,63,178	43,04,530
(b) Deferred tax liabilities (Net)		2,22,12,899	1,24,80,811
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
4 Current liabilities			
(a) Short-term borrowings		4,40,00,625	8,40,00,625
(b) Trade payables		4,68,89,194	1,01,06,244
(c) Other current liabilities	4	1,05,74,19,809	74,78,66,422
(d) Short-term provisions	5	3,22,31,941	60,38,088
TOTAL RS.		1,04,31,70,243	79,41,74,209
II ASSETS			
1 Non-current assets			
(a) Fixed assets	6	47,20,13,985	49,72,01,249
(i) Tangible assets		-	-
(ii) Intangible assets		-	-
(iii) Ship-Capital work-in-progress		-	-
(iv) Land		21,60,01,250	-
(v) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances		-	-
(e) Other non-current assets		-	3,032
2 Current assets			
(a) Current investments		-	-
(b) Inventories		26,30,852	-
(c) Trade receivables		13,26,549	78,33,334
(d) Cash and cash equivalents	7	4,51,37,821	1,31,58,817
(e) Short-term loans and advances	8	29,40,57,632	24,43,06,058
(f) Other current assets	9	1,20,02,154	3,16,71,719
TOTAL RS.		1,04,31,70,243	79,41,74,209

AUDITORS' REPORT:

Annexures referred to above from integral part of Balance Sheet

As per our report of even date attached

For P. Goel & Associates

Chartered Accountants

EDN 006613N

(P. Goel)

Partner

M.No.: 085304

Place: Delhi

Date: 15.11.2021

U DIN:22085304AAMEZY4470

For & on Behalf of
WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED

Puneet Narang

(Puneet Narang)

Director

DIN: 07180650

Sanskriti Goyal

(Sanskriti Goyal)

Director

DIN: 07133765

For Worldwide Resorts And Entertainment Pvt. Ltd.

(Signature)
 Authorised Signatory

WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED				
Regd. Office : House No 725/2, DD 2 Block A, Shastri Nagar, New Delhi-110052				
Statement of Profit and Loss for the period ended on 31st March, 2021				
(Amount in Rs.)				
Particulars		Refer Note No.	As on	As on
			31ST MARCH, 2021	31ST MARCH 2020
I. Revenue from operations			26,96,53,676	5,91,66,667
II. Other income		10	7,76,415	7,025
Increase/(Decrease) in Inventory			26,30,852	-
III. Total Revenue (I + II)			27,30,60,943	5,91,73,692
IV. Expenses:				
Cost of Goods Sold		6	-	-
Depreciation and amortization expense		11	5,45,14,901	5,30,56,114
Other expenses			30,54,51,666	4,93,60,424
Finance Cost			4,87,179	-
Total expenses			36,04,53,746	10,24,16,538
V. Profit before exceptional and extraordinary items and tax (III-IV)			(8,73,92,803)	(4,32,42,846)
VI. Exceptional items			-	-
VII. Profit before extraordinary items and tax (V - VI)			(8,73,92,803)	(4,32,42,846)
VIII. Extraordinary Items			-	-
IX. Profit before tax (VII- VIII)			(8,73,92,803)	(4,32,42,846)
X Tax expense:				
(1) Current tax			-	-
(2) Excess Provision W/back			-	-
(3) Deferred tax			(97,32,088)	(1,34,36,420)
XI Profit (Loss) for the period from continuing operations (IX-X)			(9,71,24,891)	(5,66,79,266)
XII Profit/(loss) from discontinuing operations			-	-
XIII Tax expense of discontinuing operations			-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			-	-
XV Profit (Loss) for the period (XI + XIV)			(9,71,24,891)	(5,66,79,266)
XVI Earnings per equity share:				
(1) Basic			(9,712)	(5,668)
(2) Diluted			-	-

AUDITORS' REPORT:

Annexures referred to above from integral part of Balance Sheet

As per our report of even date attached

For P. Goel & Associates

Chartered Accountants

FRN 005613N

(P. Goel)

Partner

M.No.: 085304

Place: Delhi

Date: 15/11/21

For & on Behalf of
WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED

Puneet Narang
(Puneet Narang)
Director
DIN: 07180650

Sanskriti
(Sanskriti Goyal)
Director
DIN: 07133765

For Worldwide Resorts And Entertainment Pvt. Ltd.

(Signature)
Authorised Signatory

WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED

NOTE-1

Disclosure pursuant to Note no. 6(A)(a,b & c) of Part I of Schedule VI to the Companies Act, 2013

SHARE CAPITAL	31ST MARCH, 2021	31ST MARCH 2020
	Amount in Rs.	Amount in Rs.
AUTHORISED SHARE CAPITAL :		
10000 Equity Shares of Rs.10/- each.	1,00,000	1,00,000
	1,00,000	1,00,000
ISSUED, SUBSCRIBED AND PAID UP CAPITAL :		
10000 Equity Shares of Rs.10/- each Fully Paid up	1,00,000	1,00,000
TOTAL	1,00,000	1,00,000

NOTE 1 A

Disclosure pursuant to Note no. 6(A)(d) of Part I of Schedule VI to the Companies Act, 2013

Particulars	Equity Shares		Equity Shares	
	31ST MARCH, 2021		31ST MARCH 2020	
	Number	Amount in Rs.	Number	Amount in Rs.
Shares outstanding at the beginning of the year	10,000	1,00,000	10,000	1,00,000
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	10,000	1,00,000	10,000	1,00,000

NOTE 1 C

Disclosure pursuant to Note no. 6(A)(g) of Part I of Schedule VI to the Companies Act, 2013 (if more than 5%)

SR NO	Name of Shareholder	31ST MARCH, 2021		31ST MARCH 2020	
		No. of Shares held	% of Holding	No. of Shares held	% of Holding
1	Lakhram Goyal	5,000	50%	5,000	50%
2	Vishnu Tantia	5,000	50%	5,000	50%

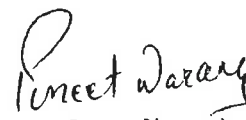
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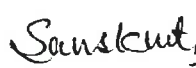
Disclosure pursuant to Note no. 6(B) of Part I of Schedule VI to the Companies Act, 2013

Reserves & Surplus	31ST MARCH, 2021	31ST MARCH 2020
	Amount in Rs.	Amount in Rs.
Surplus		
Opening balance	(7,07,22,512)	(1,40,43,246)
(+) Net Profit/(Net Loss) For the current year	(9,71,24,891)	(5,66,79,266)
(+) Transfer from Reserves	-	-
(-) Proposed Dividends	-	-
(-) Interim Dividends	-	-
(-) Transfer to Reserves	-	-
Closing Balance	(16,78,47,403)	(7,07,22,512)

For & on Behalf of
WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED




Puneet Narang
 Director
 DIN: 07180650


Sanskriti Goyal
 Director
 DIN: 07133765

For Worldwide Resorts And Entertainment Pvt. Ltd.

WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED

NOTE-3

LONG TERM BORROWING	31ST MARCH, 2021	31ST MARCH 2020
	Amount in Rs.	Amount in Rs.
Secured Loans (for purchase of Vehicles)	81,63,178	43,04,530
UnSecured Loans	-	-
Total	81,63,178	43,04,530

NOTE-4

Disclosure pursuant to Note no. 6(G) of Part I of Schedule VI to the Companies Act, 2013

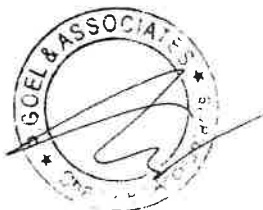
OTHER CURRENT LIABILITIES	31ST MARCH, 2021	31ST MARCH 2020
	Amount in Rs.	Amount in Rs.
(a) Current maturities of long-term debt	-	-
(b) Current maturities of finance lease obligations	-	-
(c) Interest accrued but not due on borrowings	-	-
(d) Interest accrued and due on borrowings	-	-
(e) Income received in advance	-	-
(f) Unpaid dividends	-	-
(g) Application money received for allotment of securities and due for	-	-
(h) Unpaid matured deposits and interest accrued thereon	-	-
(i) Unpaid matured debentures and interest accrued thereon	-	-
(j) Other payable (Short Term Advances)	-	-
Others Advances	1,04,97,62,868	74,78,02,942
Cheque Issued but not present to bank	76,56,941	63,480
Total	1,05,74,19,809	74,78,66,422


NOTE-5


Disclosure pursuant to Note no. 6(H) of Part I of Schedule VI to the Companies Act, 2013

SHORT TERMS PROVISIONS	31ST MARCH, 2021	31ST MARCH 2020
	Amount in Rs.	Amount in Rs.
(a) Provision for employee benefits		
Salary, Tips & Reimbursements	1,66,41,254	13,00,024
PF/ESI/LWF	11,80,857	85,336
(b) Others (Specify nature)		
Other Payables	37,91,515	
TDS Payable	72,56,685	46,23,228
GST Payable	32,22,091	
Expense Payable	10,039	-
Audit Fees Payable	1,29,500	29,500
Total	3,22,31,942	60,38,088

**For & on Behalf of
WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED**




(Puneet Narang)
 Director
 DIN: 07180650


(Sanskriti Goyal)
 Director
 DIN: 07133765

For Worldwide Resorts And Entertainment Pvt. Ltd.


 Authorised Signatory

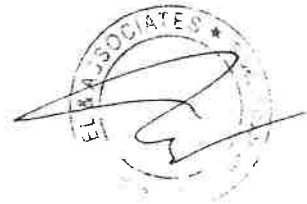
WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED
 Regd. Office : House No 725/2, DD 2 Block A, Shastri Nagar, New Delhi-110052

NOTE-6

ASSETS			DEP. RATE (WDV)	GROSS BLOCK			DEPRECIATION				NET BLOCK		
				As at 01.04.20	Addition	Deduction/ Transfers	As at 31.03.2021	As at 01.04.20	For the year	Adjust ment	As at 31.03.21	As at 31.03.20	
1	Ship M.V. Lucky Seven			10.15%	53,92,31,017		53,92,31,017	4,98,69,285	4,96,70,216		9,95,39,501	43,96,91,516	48,93,61,732
2	Car			31.23%	1,75,38,105	1,26,06,900	3,01,45,005	1,10,55,185	33,11,963		1,43,67,148	1,57,77,857	64,82,920
3	Air Conditioner			28.20%		2,80,469	2,80,469		28,187		28,187	2,52,282	-
4	Office Equipments			63.72%	2,54,070		2,54,070	2,33,652	13,011		2,46,663	7,407	20,418
5	Computer & Softwares			63.16%	75,500	34,39,885	35,15,385	67,541	4,89,269		5,56,810	29,58,575	7,959
6	Furniture & Other Equipments			25.89%	11,05,928	19,46,297	30,52,225	6,11,664	1,83,740		7,95,404	22,56,821	4,94,264
7	Plant and Machinery			18.10%	3,60,000	97,55,956	1,01,15,956	6,427	7,34,038		7,40,465	93,75,491	3,53,573
8	Office and Other Equipments			25.89%	4,91,540	12,95,099	17,86,639	11,157	81,445		92,602	16,94,037	4,80,383
TOTAL					55,90,56,160	2,93,24,605	-	58,83,80,766	6,18,54,911	5,45,11,869	-	47,20,13,986	49,72,01,249
Previous Year					1,89,73,603	54,00,82,557	-	55,90,56,160	88,01,829	5,30,53,082	-	49,72,01,249	1,01,71,774

For & on Behalf of

WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED



For Worldwide Resorts And Entertainment Pvt. Ltd.

Author

Puneet Narang
 (Puneet Narang)
 (Sanskriti Goyal)

Director

DIN: 07180650

Director

DIN: 07133765

WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED

NOTE-7

Cash and cash equivalents	31ST MARCH, 2021	31ST MARCH 2020
	Amount in Rs.	Amount in Rs.
a. Balances with banks		
-In Current Account	2,91,20,791	2,82,391
-In Fixed Deposit	-	-
b. Cheques, drafts on hand	-	-
c. Cash in hand	1,60,17,030	1,28,76,426
Total	4,51,37,821	1,31,58,817

NOTE-8

Disclosure pursuant to Note no.R (i), (ii) and (iii) of Part I of Schedule VI to the Companies Act, 2013

Short-term loans and advances	31ST MARCH, 2021	31ST MARCH 2020
	Amount in Rs.	Amount in Rs.
a. Security Deposits		
Secured, considered good	4,12,95,450	8,00,000
Unsecured, considered good	-	-
Doubtful	-	-
Less: Provision for doubtful deposits	-	-
	4,12,95,450	8,00,000
b. Loans and advances to related parties		
Secured, considered good	-	-
Unsecured, considered good	-	-
-Share Application Money Given	-	-
-Advance Given to Golden Globe Hotels P Ltd.	12,08,76,000	11,28,61,000
	12,08,76,000	11,28,61,000
c. Others		
Secured, considered good	42,93,102	41,01,978
Unsecured, considered good	-	-
-Other Advances	12,75,93,080	12,65,43,080
	13,18,86,182	13,06,45,058
Total	29,40,57,632	24,43,06,058

NOTE-9

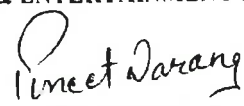
Other Current Assets (Current)	31ST MARCH, 2021	31ST MARCH 2020
	Amount in Rs.	Amount in Rs.
Advance to Supplier	73,54,473	68,91,751
Advance for rent	-	-
Prepaid	12,56,164	7,55,794
Security Deposit	-	4,41,000
GST	44,420	2,23,73,841
TDS	33,47,097	12,09,333
Misc Assets	-	-
Total	1,20,02,154	3,16,71,719

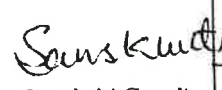


For Worldwide Resorts And Entertainment Pvt. Ltd.

Authorised Signatory

For & on Behalf of
WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED


 (Puneet Narang)
 Director
 DIN: 07180650


 (Sanskriti Goyal)
 Director
 DIN: 07133765

WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED

NOTE-10

SR No	Other Income	31ST MARCH, 2021	31ST MARCH 2020
			Amount in Rs.
1	Short & Excess	-	-
2	Misc Income	7,76,415	7,025
	Total	7,76,415	7,025

NOTE- 11

Disclosure pursuant to Note no. 3 of Part II of Schedule VI to the Companies Act, 1956


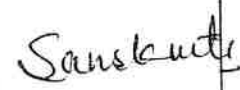
SR No	OTHER EXPENSES	31ST MARCH, 2021	31ST MARCH 2020
		Amount in Rs.	Amount in Rs.
1	Baccarat Mini Poker Size	4,88,880	22,24,812
2	Approval /License Fee/ Govt Fee	8,54,39,896	35,37,511
3	Advertisement Expense	46,08,082	
4	Bank Charges	29,68,007	55,851
5	Roc Filing Fees	1,200	46,300
6	Casino /Hotel Running Operation Expenses	24,48,568	-
7	Gaming Playing Card	11,12,380	-
8	Electricity Exp.	57,76,516	4,51,820
9	Housekeeping/Security Exp.	31,05,641	51,827
10	Lease Rental and Operation Fees	8,11,50,000	-
11	Freight and Cartage	33,790	-
12	Fuel, Coal and Other Substance	12,15,025	
13	Food & Beverages Expense	1,55,60,052	
14	Event & Entertainment Expense	9,17,000	
15	Hotel Expense	60,09,932	
16	Interest on Car Loan and Others	4,87,179	5,31,668
17	Insurance Exp.	20,36,018	24,38,014
18	Technical Testing Expense	2,55,000	3,25,100
19	Misc	1,64,654	15,210
20	Office Expense	8,20,239	
21	Office Maintenance Exp.	76,286	76,444
22	Penalty	-	64,060
23	Professional	53,68,150	34,42,900
24	Printing and Stationery	6,59,917	-
25	Interest & Delayed payment	46,259	2,23,000
26	Survey Fees	6,91,380	32,38,245
27	Transportation Charges	55,825	36,400
28	Business Promotion Expenses	3,20,000	2,15,386
29	Rent/Rates/ Taxes	61,65,927	44,21,519
30	Salary	6,09,61,102	2,07,40,785
31	Telephone & Internet Expenses	13,07,888	
32	Wastage Removal	60,000	-
33	Repair and Maintance Exp.	1,28,79,828	56,06,299
34	Vehicle Repair, Running & Maintanance	5,31,277	6,71,441
35	Uniforms	11,85,127	
36	Water Exp	9,06,820	9,16,333
	Sub Total (A)	30,58,13,845	4,93,30,924

For & on Behalf of
WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED



For Worldwide Resorts And Entertainment Pvt. Ltd.

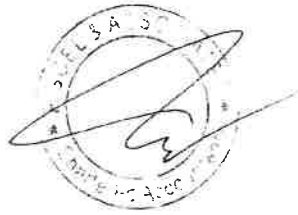
Authorised Signatory


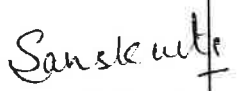


(Puneet Narang) **(Sanskriti Goyal)**
 Director Director
 DIN: 07180650 DIN: 07133765

WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED

SR No	Audit fees	31ST MARCH, 2021	31ST MARCH 2020
		Amount in Rs.	Amount in Rs.
1	Payments to the auditor as		
	a. auditor,		
	a. auditor	1,25,000	29,500
	b. for taxation matters,	-	-
	c. for company law matters,	-	-
	d. for management services,	-	-
	e. for other services,	-	-
	f. for reimbursement of expenses:	-	-
	Sub Total (B)	1,25,000	29,500
	Total (A+B)	30,59,38,845	4,93,60,424

For & on Behalf of
WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED





(Puneet Narang) **(Sanskriti Goyal)**
 Director Director
 DIN: 07180650 DIN: 07133765

For Worldwide Resorts And Entertainment Pvt. Ltd.


 Authorised Signatory

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WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED

Computation of DEFERRED TAX ASSETS/(LIABILITIES) as per Accounting Standard-22

Items	As on 31.03.2021
WDV AS PER COMPANIES Act	47,20,13,985.61
WDV AS PER INCOME TAX Act	38,60,09,734.61
TIMING DIFFERENCE	(8,60,04,251.00)
TIMING DIFFERENCE DUE TO CARRY FORWARD OF LOSS	
TOTAL TIMING DIFFERENCE	(8,60,04,251.00)
INCOME TAX RATE FOR A.Y. 2021-22	25.75%
DEFERRED TAX LIABILITY	(2,22,12,899.00)
LESS: OPENING BALANCE	1,24,80,811.00
PROVISION FOR DEFERRED TAX TO BE MADE DURING THE YEAR	(97,32,088.00)

For & on Behalf of

WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED

Puneet Narang
(Puneet Narang)
Director
DIN: 07180650

Sanskriti
(Sanskriti Goyal)
Director
DIN: 07133765



For Worldwide Resorts And Entertainment Pvt. Ltd.
R
Authorised Signatory

WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED

Regd. Office :House No 725/2, DD 2 Block A, Shastri Nagar, New Delhi-110052

Depreciation Schedule as per Income Tax Act

Schedule

S.No.	PARTICULARS	DEP. RATE	W.D.V. AS ON 01.04.20	PURCHASE DURING YEAR		SOLD DURING YEAR	TOTAL VALUE	DEPRICIATION FOR THE YEAR	W.D.V. AS ON 31.03.2021
				Ist Half	IInd Half				
1	Ship M.V. Lucky Seven	20.00%	43,61,31,617				43,61,31,617	8,72,26,323	34,89,05,294
2	CAR	15.00%	1,08,57,166		1,26,06,900	-	2,34,64,066	25,74,092	2,08,89,974
3	Air Conditioner	15.00%			2,80,469		2,80,469	21,035	2,59,434
4	DATA PROCESSING EQUIPMENT	40.00%	5,074		34,39,885		34,44,959	6,90,007	27,54,952
5	Office Equipments	15.00%	5,99,004		12,95,099		18,94,103	1,86,983	17,07,120
6	Plant and Machinery	15.00%	3,33,000	51,85,720	45,70,236		1,00,88,956	11,70,576	89,18,380
7	Furniture & Fitting	10.00%	8,06,221		19,46,297		27,52,518	1,77,937	25,74,581
TOTAL			44,87,32,082	51,85,720	2,41,38,885	-	47,80,56,688	9,20,46,953	38,60,09,735



For & on Behalf of

WORLDWIDE RESORTS & ENTERTAINMENT PRIVATE LIMITED

Puneet Narang
(Puneet Narang)
Director
DIN: 07180650

Sanskriti Goyal
(Sanskriti Goyal)
Director
DIN: 07133765

For Worldwide Resorts And Entertainment Pvt. Ltd.

PK

Authorised Signatory

