MITTAL AGARWAL & COMPANY
CHARTERED ACCOUNTANTS

Independent Auditor's Report to the Members of P.K. Global Amusement Park Limited

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **P.K. Global Amusement Park Limited** ('the Company'), which comprise the balance sheet as at 30 September 2021, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flow for the period then ended, and a summary of significant accounting policies and other explanatory information (herein after referred to as "financial statements").

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 30 September 2020, and its loss, total comprehensive income, changes in equity and its cash flows for the period 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. 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 Companies Act, 2013 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.

Responsibilities of Management 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 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.

MITTAL AGARWAL & CO. MUMBAI F.R. 131025W Chartered Accountants

Regd. Office: 404, Madhu Industrial Park, Mogra Cross Road, Near Apollo Chambers, Andheri (E), Mumbai - 400 069; Ph – 022 2832 4532/34; Fax – 022 2830 4533; Email – office@mittalagarwal.com

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 Responsibility 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- 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.

Materiality is the magnitude of the 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.

F.R. 131 025W

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.

For **Mittal Agarwal & Company**
Chartered Accountants
(Firm Registration No. 131025W)

MUMBAI
F.R. 131 025W
Chartered Accountants

Deepesh Mittal

Deepesh Mittal
Partner
Membership No. 539486

Place: Mumbai
Dated: 14/12/2021
UDIN: 22539486AAAAAH3079

P.K. Global Amusement Park Limited
Balance Sheet as at 30 September 2021

(₹ in Lakhs)

Particulars	Note	As at 30 September 2021	As at 31 March 2021
Non-current assets			
Property, plant and equipment	4	4,883.00	4,883.00
Capital work-in-progress	5	3.41	3.41
Financial assets			
(i) Loans			
Other non-current assets		-	-
Total non-current assets		**4,886.41**	**4,886.41**
Current assets			
Inventories			
Financial assets			
(i) Trade receivables			
(ii) Cash and cash equivalents	6	0.81	0.81
(iii) Other bank balances			
Other current assets			
Total current assets		**0.81**	**0.81**
Total assets		**4,887.22**	**4,887.22**
Equity and Liabilities			
Equity			
Equity share capital	7	475.30	475.30
Other equity	8	3,957.41	3,957.86
Total equity		**4,432.71**	**4,433.16**
Liabilities			
Non-current liabilities			
Financial liabilities			
Provisions			
Other non-current liabilities	9	453.99	453.99
Total non-current liabilities		**453.99**	**453.99**
Current liabilities			
Financial liabilities			
(i) Borrowings		-	-
(ii) Trade payables		-	-
(ii) Other financial liabilities	10	0.52	0.08
Other current liabilities			
Current tax liability (net)	11	0.00	0.00
Total current liabilities		**0.53**	**0.08**
Total equity and liabilities		**4,887.22**	**4,887.22**

Notes forming part of the financial statements 1 - 23

As per our report of even date attached

For **Mittal Agarwal & Company**
Chartered Accountants
Registration No. 131025W

Deepesh Mittal

MITTAL AGARWAL & CO. MUMBAI F.R. 131 025W Chartered Accountants

Deepesh Mittal
Partner
M. No. 539486

Place: Mumbai
Date : 14/12/2021

For and on behalf of the Board

Pravin Kumar Agarwal
Director
DIN - 00845482

P.K. GLOBAL AMUSEMENT PARK LIMITED MUMBAI

Vijay Kashinath Shinde
Director
DIN - 07856883

P.K. Global Amusement Park Limited
Statement of Profit and Loss for the half year ended 30 September 2021

(₹ in Lakhs)

Particulars	Note	Year ended 30 September 2021	Year ended 31 March 2021
Income			
Revenue from operations		-	-
Other Income		-	-
Total Revenue		-	-
Expenditure			
Other Expenses	12	0.45	0.56
Total Expenses		**0.45**	**0.56**
		-	-
Profit before exceptional items and tax		(0.45)	(0.56)
Exceptional Items		-	-
Profit before tax		**(0.45)**	**(0.56)**
Income tax expense			
Current year		-	-
Deferred tax		-	-
Profit/Loss for the year		**(0.45)**	**(0.56)**
Other comprehensive income			
Other comprehensive income to be reclassified to profit or loss in subsequent periods:			
- Revaluation of Property, Plant and Equipment		-	**3,981.53**
Other comprehensive income not to be reclassified to profit or loss in subsequent periods:			
- Re-measurement gain/(losses) on defined benefit plan		-	-
- Income Tax effect on above		-	-
Other comprehensive income for the year, net of tax		-	**3,981.53**
Total comprehensive income for the year		**(0.45)**	**3,980.97**
Earnings per Equity share of face value of Rs. 10 each			
Basic and Diluted	14	(0.01)	(0.01)

Significant Accounting Policies
Notes on Financial Statements 1 to 24

As per our report of even date attached

For **Mittal Agarwal & Company**
Chartered Accountants
Registration No. 131025W

Deepesh Mittal

MITTAL AGARWAL & CO. MUMBAI F.R. 131 025W Chartered Accountants

Deepesh Mittal
Partner
M. No. 539486

Place: Mumbai
Date : 14/12/2021

For and on behalf of the Board

Pravin Kumar Agarwal
Director
DIN - 00845482

Vijay Kashinath Shinde
Director
DIN - 07856883

P.K. GLOBAL AMUSEMENT PARK LIMITED MUMBAI

P.K. Global Amusement Park Limited
Statement of changes in equity for the half year ended 30 September 2021

A. Equity share capital

Particulars	No of Shares	(₹ in Lakhs)
Equity shares of Rs. 10 each issued, subscribed and fully paid		
As at 31 March 2021	47,53,000	475.30
As at 31 September 2021	47,53,000	475.30

B. Other equity

	Reserve and surplus			
	Retained earning	**Revaluation Reserve**	**Other comprehensive income**	**Total equity attributable to equity holders**
As at 31 March 2020	**(23.12)**	**-**	**-**	**(23.12)**
Profit for the year	(0.56)	-	-	(0.56)
Equity share issued during the year	-	-	-	-
Ravaluation of Property, plant & Equipments	-	3,981.53	-	3,981.53
Re-measurement gains/(losses) on defined benefit plans	-	-	-	-
As at 31 March 2021	**(23.68)**	**3,981.53**	**-**	**3,957.86**
Profit for the year	(0.45)	-	-	(0.45)
Equity share issued during the year	-	-	-	-
Ravaluation of Property, plant & Equipments	-	3,980.97	-	3,980.97
Re-measurement gains/(losses) on defined benefit plans	-	-	-	-
As at 31 March 2021	**(24.13)**	**7,962.50**	**-**	**7,938.38**

Notes forming part of the financial statements 1 to 24

As per our report of even date attached

For **Mittal Agarwal & Company**
Chartered Accountants
Registration No. 131025W

Deepesh Mittal

MITTAL AGARWAL & CO. MUMBAI F.R. 131 025W Chartered Accountants

Deepesh Mittal
Partner
M. No. 539486

Place: Mumbai
Date : 14/12/2021

For and on behalf of the Board

Pravin Kumar Agarwal
Director
DIN - 00845482

Vijay Kashinath Shinde
Director
DIN - 07856883

P.K. GLOBAL AMUSEMENT PARK LIMITED

P.K. Global Amusement Park Limited
Cash Flow Statement for the half year ended 30 September 2021

(₹ in Lakhs)

	Particulars	Year ended 30 September 2021	Year ended 31 March 2021
A:	**Cash Flow from Operating Activities:**		
	Net Profit before tax as per Statement of Profit and Loss	(0.45)	(0.56)
	Adjusted for:		
	Finance Costs	-	-
		-	-
	Operating Profit before Working Capital Changes	(0.45)	(0.56)
	Adjusted for:		
	Other Current Liabilities	-	-
		-	-
	Cash Generated from Operations	(0.45)	(0.56)
	Taxes Paid (net)	-	-
	Net Cash from Operating Activities	**(0.45)**	**(0.56)**
B:	**Cash Flow From Investing Activities:**		
	Interest Income	-	-
	Net Cash (used in) Investing Activities	-	-
C:	**Cash Flow From Financing Activities:**		
	Proceeds from Long Term Borrowings	-	0.56
	Proceeds from Fixed Assets	-	-
	Net Cash Generated from / (used in) Financing Activities	-	**0.56**
	Net (Decrease) / Increase in Cash and Cash Equivalents	(0.45)	(0.00)
	Opening Balance of Cash and Cash Equivalents	0.81	0.81
	Closing Balance of Cash and Cash Equivalents	**0.36**	**0.81**

As per our report of even date attached

For **Mittal Agarwal & Company**
Chartered Accountants
Registration No. 131025W

Deepesh mittal

MITTAL AGARWAL & CO. MUMBAI F.R. 131 025W Chartered Accountants

Deepesh Mittal
Partner
M. No. 539486

Place: Mumbai
Date: 14/12/2021

For and on behalf of the Board

Pravin Kumar Agarwal
Director
DIN - 00845482

Vijay Kashinath Shinde
Director
DIN - 07856883

P.K. GLOBAL AMUSEMENT PARK LIMITED MUMBAI

P.K. Global Amusement Park Limited

Notes forming part of the financial statements

1 Company information

The P.K. Global Amusement Park Limited (the company) is a private company domiciled in India and incorporated under the provisions of Companies Act 1956.

2 Significant accounting policies

(a) Basis of preparation

The financial Statements have been prepared to comply in all material respects with the Indian Accounting Standards notified under Section 133 of Companies Act, 2013 (the Act) read with Companies (Indian Accounting Standards (Ind AS) Rules, 2015 and other relevant provisions of the Act and rules framed thereunder.

For all periods up to and including the year ended 31 March 2019, the Company prepared its financial statements in accordance with previous GAAP, including accounting standards notified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting Standards) Rules, 2014. These financial statements for the year ended 31 March 2020 are the first financial statements of the Company prepared in accordance with Ind-AS. In accordance with Ind AS 101, the transition date to Ind AS being 1 April 2018, the comparatives for the previous year ended 31 March 2019 and balances as on 1 April 2018 reported under previous GAAP have been restated as per Ind AS. Refer note 40 for understanding how the transition from previous GAAP to Ind AS affected the Company's earlier reported Balance sheet, financial performance and cash flows.

The financial statements have been prepared under the historical cost convention and on accrual basis, except for certain financial assets and liabilities measured at fair value as explained in accounting policies below.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

The financial statements are presented in ` lakhs, except when otherwise indicated.

(b) Current and non-current classification

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

(c) Property, plant and equipment

i) All property, plant and equipment are stated at original cost of acquisition/installation (net of input credits availed) less accumulated depreciation and impairment loss, if any, except freehold land which is carried at cost. Cost includes cost of acquisition, construction and installation, taxes, duties, freight and other incidental expenses that are directly attributable to bringing the asset to its working condition for the intended use and estimated cost for decommissioning of an asset.

ii) Subsequent expenditure is capitalised only if it is probable that the future economic benefit associated with the expenditure will flow to the Company.

iii) Property, plant and equipment is derecognised from financial statements, either on disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the property (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss in the period in which the property, plant and equipment is derecognised.

iv) On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as at 1 April 2018 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

v) Depreciation on property, plant and equipment is provided on written down value method based on the useful life specified in Schedule II of the Companies Act, 2013.

(d) Inventories

Inventories of raw materials and stores and spare parts are valued at the lower of weighted average cost and the net realisable value after providing for obsolescence and other losses, where considered necessary.

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F.R. 131 025W

(e) Fair value measurement

The Company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The Company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments.

All financial assets and financial liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable, or
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

(f) Financial instruments

I Financial assets

i) Classification

The Company classifies its financial assets either at Fair Value through Profit or Loss (FVTPL), Fair Value through Other Comprehensive Income (FVTOCI) or at amortised Cost, based on the Company's business model for managing the financial assets and their contractual cash flows.

ii) Initial recognition and measurement

The Company at initial recognition measures a financial asset at its fair value plus transaction costs that are directly attributable to it's acquisition. However, transaction costs relating to financial assets designated at fair value through profit or loss (FVTPL) are expensed in the statement of profit and loss for the year.

iii) Subsequent measurement

For the purpose of subsequent measurement, the financial asset are classified in four categories:

a) Debt instrument at amortised cost
b) Debt instrument at fair value through other comprehensive Income
c) Debt instrument at fair value through profit or loss
d) Equity investments

Debt instruments

• Amortised cost:

Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. A gain or loss on such instruments is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is calculated using the effective interest rate method and is included under the head "Finance income".

• Fair value through other comprehensive income (FVTOCI):

Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through other comprehensive income (FVTOCI). Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognised in the statement of profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to statement of profit and loss. Interest income from these financial assets is calculated using the effective interest rate method and is included under the head "Finance income".

• Fair value through profit or loss:

Assets that do not meet the criteria for amortised cost or fair value through other comprehensive income (FVTOCI) are measured at fair value through profit or loss. Gain and losses on fair value of such instruments are recognised in statement of profit and loss. Interest income from these financial assets is included in other income.

iv) Impairment of financial assets

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

v) De-recognition of financial assets

A financial asset is derecognised only when:

- The rights to receive cash flows from the financial asset have expired
- The Company has transferred substantially all the risks and rewards of the financial asset or
- The Company has neither transferred nor retained substantially all the risks and rewards of the financial asset, but has transferred control of the financial asset.

II Financial liabilities

i) Classification

The Company classifies all financial liabilities at amortised cost or fair value through profit or loss.

ii) Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, deposits or as payables, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

iii) Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

a Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the profit or loss.

b Loans, borrowings and deposits

After initial recognition, loans, borrowings and deposits are subsequently measured at amortised cost using the effective interest rate (EIR) method. Gains and losses are recognised in the statement of profit and loss when the liabilities are derecognised as well as through the EIR amortization process. The EIR amortisation is included in finance costs in the statement of profit and loss.

c Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short-term maturity of these instruments.

iv) De-recognition of financial liabilities

A financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

(g) Cash and cash equivalents

(i) Cash and cash equivalents in the balance sheet comprise cash at bank and on hand and short-term deposit with original maturity upto three months, which are subject to insignificant risk of changes in value.

(ii) For the purpose of presentation in the statement of cash flows, cash and cash equivalents consists of cash and short-term deposit, as defined above, net of outstanding bank overdraft as they are considered as an integral part of Company's cash management.

(h) Revenue recognition

Effective 1 April 2019, the Company has adopted Ind AS 115 "Revenue from Contracts with Customers", using the modified retrospective approach which is applied to contracts that were not completed as of 1 April 2019. Accordingly, the comparatives have not been retrospectively adjusted. The effect of adoption of Ind AS 115 was insignificant on the financial statements of the Company.

MITTAL AGARWAL & CO. MUMBAI F.R. 131 025W Chartered Accountants

P.K. GLOBAL AMUSEMENT PARK LIMITED

i) Sale of goods

Revenue from sale of goods is recognised when control of the products has transferred, being when the products are despatched to the customers and the customer has full discretion over the channel and price to sell the products, and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Revenue is recognised based on the price specified in the contract, net of the estimated discounts. Accumulated experience is used to estimate and provide for the discounts, using the expected value method, and revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur. A contract liability is recognised for expected discounts payable to customers in relation to sales made until the end of the reporting period. A receivable is recognised when the goods are despatched as this is the point in time that the consideration is unconditional because only the passage of time is required before the payment is due.

ii) Interest income

Interest income on financial asset is accrued on a time proportion basis by reference to the principal amount outstanding and the applicable effective interest rate.

(i) Foreign currency transactions

i) Foreign currency transactions are recorded in the reporting currency (Indian rupee) by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency on the date of the transaction.

ii) All monetary items denominated in foreign currency are converted into Indian rupees at the year-end exchange rate. The exchange differences arising on such conversion and on settlement of the transactions are recognised in the statement of profit and loss. Non-monetary items in terms of historical cost denominated in a foreign currency are reported using the exchange rate prevailing on the date of the transaction.

(j) Income taxes

The income tax expenses comprises current and deferred tax. It is recognised in the statement of profit and loss except to the extent that it relates to items recognised directly in equity or in other comprehensive income.

Current tax:

The current tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period.

Deferred tax:

Deferred tax is recognised in respect of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amount used for taxation purposes.

Deferred tax assets are recognised for unused tax losses, unused tax credits and deductible temporary differences to the extent that is probable that future taxable profits will be available against which they can be used. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised, such reductions are reversed when the probability of future taxable profits improves.

Unrecognised deferred tax assets are measured at each reporting date and recognised to the extent that it has become probable that future taxable profits will be available against which they can be used.

Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects at the reporting date to recover or settle the carrying amount of its assets and liabilities.

Minimum Alternate Tax (MAT) credit is recognised as deferred tax asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each balance sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal income tax during the specified period.

(k) Employee benefits

(i) Short-term benefits

Short-term employee benefits are recognized as an expense at the undiscounted amount in the statement of profit and loss for the year in which the related services are rendered.

(ii) Defined contribution plans

Payments to defined contribution retirement benefit schemes are charged to the statement of profit and loss of the year when the contribution to the respective funds are due. There are no other obligations other than the contribution payable to the fund.

MUMBAI F.R. 131025W

(iii) Defined benefit plans

Defined benefits plans is recognized as an expense in the statement of profit and loss for the year in which the employee has rendered services. The expense is recognized at the present value of the amount payable determined using actuarial valuation techniques.

Re-measurement of the net defined benefit liability, which comprises of actuarial gains and losses, are recognised in other comprehensive income in the period in which they occur.

(iv) Other long-term employee benefits

Other long-term benefits are recognised as an expense in the statement of profit and loss at the present value of the amounts payable determined using actuarial valuation techniques in the year in which the employee renders services. Re-measurements are recognised in the statement of profit and loss in the period in which they arise.

(l) Impairment of non-financial assets

The carrying amounts of non financial assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An asset is treated as impaired when the carrying amount exceeds its recoverable value. The recoverable amount is the greater of an asset's or cash generating unit's, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to the present value using a pre-tax discount rate that reflects current market assessment of the time value of money and risks specific to the assets. An impairment loss is charged to the statement of profit and loss in the year in which an asset is identified as impaired. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life. The impairment loss recognized in prior accounting periods is reversed by crediting the statement of profit and loss if there has been a change in the estimate of recoverable amount.

(m) Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares except when the results would be anti-dilutive.

(n) Provisions, contingent liabilities and contingent assets

i) Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses. Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

Provisions (excluding retirement benefits) are discounted using pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

ii) A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

iii) Contingent assets are not recognized, but disclosed in the financial statements where an inflow of economic benefit is probable.

(o) Warranties

Provisions for service warranties and returns are recognised when the Company has a present or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably measured.

(p) Borrowing Costs

Borrowing costs consist of interest, ancillary and other costs that the Company incurs in connection with the borrowing of funds and interest relating to other financial liabilities. Borrowing costs also include exchange differences to the extent regarded as an adjustment to the borrowing costs.

(q) Leases

The Company has adopted Ind AS 116-Leases effective 1 April 2019, using the modified retrospective method. The Company has applied the standard to its leases with the cumulative impact recognised on the date of initial application (1 April 2019). Accordingly, previous period information has not been restated.

3 A Significant accounting judgements, estimates and assumptions

MUMBAI F.R. 131 025W

Notes forming part of the financial statements

The preparation of the Company's financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Estimates and judgements are continuously evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

a) Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using appropriate valuation techniques. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

b) Taxes

The Company periodically assesses its liabilities and contingencies related to income taxes for all years open to scrutiny based on latest information available. For matters where it is probable that an adjustment will be made, the Company records its best estimates of the tax liability in the current tax provision. The Management believes that they have adequately provided for the probable outcome of these matters.

Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits.

c) Recognition and measurement of defined benefit obligations

The obligation arising from defined benefit plan is determined on the basis of actuarial assumptions. Key actuarial assumptions include discount rate, trends in salary escalation and attrition rate. The discount rate is determined by reference to market yields at the end of the reporting period on government securities.

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P.K. GLOBAL AMUSEMENT PARK LIMITED

P.K. Global Amusement Park Limited

Notes forming part of the financial statements

4. Property, Plant and Equipment **(₹ in Lakhs)**

	Freehold Land	Total
As at 31 March 2020	**901.47**	**901.47**
Additions	-	-
Revaluation	3,981.53	3,981.53
Disposals	-	-
As at 31 March 2021	**4,883.00**	**4,883.00**
Additions	-	-
Disposals	-	-
As at 30 September 2021	**4,883.00**	**4,883.00**
Depreciation		
Up to 31 March 2020	-	-
Charge for the year	-	-
Disposals	-	-
Up to 31 March 2021	-	-
Charge for the year	-	-
Disposals	-	-
Up to 30 September 2021	-	-
Net carrying value		
At 30 September 2021	4,883.00	4,883.00
At 31 March 2021	4,883.00	4,883.00

The Company has revalued its one class of Property, plant and equipment i.e. "Land" as on March 31st, 2021 obtained valuation report from the Government approved valuer "Maharashtra Valuers & Consultants 'MVC'. Fu has followed the procedure laid down in Ind AS - 16 "Property, Plant and Equipment" and accounted for th accounting treatment suggested.

5. Capital Work in Progress

Description of assets	At 30 September 2021	As at March 31, 2021
Deemed cost		
Opening	3.41	3.41
Additions	-	-
Reclassifications	-	-
TOTAL	**3.41**	**3.41**

P.K. Global Amusement Park Limited

Notes forming part of the financial statements (₹ in Lakhs)

	As at 30 September 2021	As at 31 March 2021
6. Cash and Cash Equivalents		
Balances with Banks		
In Current Accounts	0.00	0.00
Cash on Hand	0.81	0.81
Total	**0.81**	**0.81**

7. Share Capital		
Authorised Share Capital:		
1,00,00,000 (Previous Year: 1,00,00,000) Equity Shares of Rs. 10 each	1,000	1,000
Issued, Subscribed and Fully Paid up:		
47,53,000 (Previous Year: 47,53,000) Equity Shares of Rs. 10 each	475.30	475.30
Total	**475.30**	**475.30**

7.1 **The reconciliation of the number of shares outstanding is set out below:**

Particulars	**30 September 2021 No. of Shares**	**31 March 2021 No. of Shares**
Equity Shares at the beginning of the year	47,53,000	47,53,000
Add: Shares issued during the year	-	-
Equity shares at the end of the year	**47,53,000**	**47,53,000**

7.2 **Rights, Preferences and restrictions attached to Equity shares:**

The Company has a single class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

7.3 **The details of Shareholders holding more than 5% shares:**

Name of the Shareholder	**30 September 2021 No. of Shares % held**	**31 March 2020 No. of Shares % held**
PKH Ventures Limited	47,27,000	47,27,000
	99.45%	99.45%

7.4 There are no bonus shares issued or shares issued for consideration other than cash or shares bought back during five years preceding 31 March 2021.

8. Other Equity		
Revauation Reserve		
Opening Balance	3,981.53	-
Revaluation of Property, Plant and Equipment	-	3,981.53
	3,981.53	**3,981.53**
Surplus / (Deficit) in the Statement of Profit and Loss		
Opening balance	(23.68)	(23.12)
Add: Profit for the year	(0.45)	(0.56)
Items of other comprehensive income recognised directly in retained earning		
Re-measurement gain/(losses) on defined benefit plans (net of tax)	-	-
	(24.13)	**(23.68)**
	3,957.41	**3,957.86**

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P.K. GLOBAL AMUSEMENT PARK LTD.

P.K. Global Amusement Park Limited

Notes forming part of the financial statements (₹ in Lakhs)

	As at 30 September 2021	As at 31 March 2021
6. Cash and Cash Equivalents		
Balances with Banks		
In Current Accounts	0.00	0.00
Cash on Hand	0.81	0.81
Total	**0.81**	**0.81**
9. Other Non-Current Liabilities		
Unsecured		
Advance Against Property (Refer note 17)	453.99	453.99
Total	**453.99**	**453.99**
10. Other Financing Liabilities		
Audit Fees Payable	0.08	0.08
Other Financial Liabilities	0.45	-
Total	**0.52**	**0.08**
11. Current tax liability (Net)		
Provision for income tax (Net of advances)	0.00	0.00
	0.00	**0.00**
12. Other Expenses		
Payment to Auditors	-	0.56
CDSL Charges	0.42	
Bank Charges	-	-
ROC Fees	0.03	-
	0.45	**0.56**
13. Payment to Auditor as:		
Statutory Audit Fees	-	0.56
	-	**0.56**
14. Earning Per Share (EPS)		
i) Net Profit after tax as per Statement of Profit and Loss attributable Equity Share holders (Rs.)	(0)	(1)
ii) Weighted Average number of Equity Shares used as denominator for calculating EPS	47,53,000	47,53,000
iii) Basic and Diluted Earnings per share (Rs.)	(0.01)	(0.01)
iv) Face Value per Equity Share (Rs.)	10.00	10.00

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P.K. GLOBAL AMUSEMENT PARK LIMITED

Note - 15 Financial risk management objectives and policies

The Company's principal financial liabilities comprise borrowings, trade and other payables. The main purpose of these financial liabilities is to finance and support Company's operations. The Company's principal financial assets include trade and other receivables, cash and cash equivalents, other bank balances and refundable deposits that derive directly from its operations.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's senior management oversees the management of these risks. The Company's senior management ensures that the Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives. The Board of Directors reviews and agrees policies for managing each of these risks.

Financial risk management

The Company has exposure to the following risks arising from financial instruments:

(i) Market risk
(ii) Credit risk and
(iii) Liquidity risk

i. Market risk

Market risk arises from the Company's use of interest bearing financial instruments. It is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rates (interest rate risk) or other market factors. Financial instruments affected by market risk include borrowings, fixed deposits and refundable deposits.

a Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company is not exposed to the risk of changes in market interest rates as the funds borrowed by the Company is at fixed ineterest rate.

b Foreign currency risk

Currency risk is not material, as the Company's primary business activities are within India and does not have significant exposure in foreign currency.

ii. Credit risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities including security deposits, loans to employees and other financial instruments.

b) Financial Instrument and cash deposits

With respect to credit risk arising from the other financial assets of the Company, which comprise bank balances, cash, other receivables and deposits, the Company's exposure to credit risk arises from default of the counterparty, with a maximum exposure equal to the carrying amount of these assets.

Credit risk from balances with banks is managed by Company's treasury in accordance with the Company's policy. The Company limits its exposure to credit risk by only placing balances with local banks. Given the profile of its bankers, management does not expect any counterparty to fail in meeting its obligations.

MUMBAI
F.R. 131 025W

Notes forming part of the financial statements (₹ in Lakhs)

iii. Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company monitors its risk to a shortage of funds using a recurring liquidity planning tool. This tool considers the maturity of both its financial investments and financial assets (e.g. trade receivables, other financial assets) and projected cash flows from operations.

The cash flows, funding requirements and liquidity of Company is monitored under the control of Treasury team. The objective is to optimize the efficiency and effectiveness of the management of the Company's capital resources. The Company's objective is to maintain a balance between continuity of funding and borrowings. The Company manages liquidity risk by maintaining adequate reserves and borrowing facilities, by continuously monitoring forecasted and actual cash flows and matching the maturity profiles of financial assets and liabilities.

The Company currently has sufficient cash on demand to meet expected operational expenses, including the servicing of financial obligations.

The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted payments:

	Contractual cash flows				
	Less than 1 year	1 to 3 years	3 to 5 years	> 5 years	Total
Half Year ended 30 September 2021					
Borrowings	-	-	-	-	-
Trade payables	-	-	-	-	-
Other financial liabilities	-	-	-	-	-
	-	-	-	-	-
Year ended 31 March 2021					
Borrowings	-	-	-	-	-
Trade payables	-	-	-	-	-
Other financial liabilities	-	-	-	-	-
	-	-	-	-	-

Capital management

For the purpose of the Company's capital management, capital includes issued equity capital, share premium and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company's capital management is to maximise the shareholders' value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt.

	As at 30 September	As at 31 March 2021
Borrowings (long-term and short-term)	-	453.99
Less: Cash and cash equivalents	-	(0.81)
Net debt	**-**	**453.18**
Equity share capital	-	475.30
Other equity	-	3,957.86
Total Equity	**-**	**4,433.16**
Total Capital and net debt	-	4,886
Gearing ratio	**#DIV/0!**	**9.27%**

No changes were made in the objectives, policies or processes for managing capital during the years ended 31 March 2021 and 31 March 2020.

MITTAL AGARWAL & CO. Chartered Accountants MUMBAI F.R. 131025W

P.K. GLOBAL AMUSEMENT PARK LIMITED

P.K. Global Amusement Park Limited

Notes forming part of the financial statements

Note - 16 Taxation

a) **The major components of income tax for the year ended 31 March 2021 are as under:**

i) **Income tax related to items recognised directly in profit or loss of the Statement of profit and loss during the year:**

	Half Year ended 31 September 2021	Year ended 31 March 2021
Current tax		
Current tax on profits for the year	-	-
Adjustments for current tax of prior periods	-	-
Total current tax expense	-	-
Deferred tax		
Relating to origination and reversal of temporary differences	-	-
Income tax expense reported in the statement of profit and loss	-	-

ii) **Deferred tax related to items recognized in other comprehensive income (OCI) during the year:**

	Half Year ended 31 September 2021	Year ended 31 March 2021
Deferred tax on remeasurement of defined benefit plan	-	-
Deferred tax recognised in OCI	-	-

b) **Reconciliation of tax expense and the accounting profit multiplied by tax rate:**

	Half Year ended 31 September 2021	Year ended 31 March 2021
Accounting profit before tax	(0.56)	0.01
Income tax @ 25.17%	-	0.00
Adjustments in respect of current income tax in respect of previous years	-	-
Change in recognised deductible temporary differences	-	-
Income not taxable/exempt from tax	-	-
Income tax expense/(benefit) charged to the statement of profit and loss	-	0.00

c) **Deferred tax relates to the following:**

	Balance-Sheet		Recognized in the statement of profit and loss	
	Half Year ended 31 September 2021	Year ended 31 March 2021	As at 30 September 2021	As at 31 March 2021
Deferred tax assets				
Deductible temporary differences				
Depreciation on property, plant, equipment and intangible assets	-	-	-	-
Unused tax losses	-	-	-	-
Provision of Bad & doubtful debts	-	-	-	-
Provision for Warranties	-	-	-	-
Employee benefits / expenses allowable on payment basis	-	-	-	-
Total (a)	-	-	-	-
Add: MAT credit entitlement	-	-	-	-
Net deferred tax assets (b)	-	-		
Deferred tax charge/(credit) (a+b)			-	-

MUMBAI F.R. 131 026W Chartered Accountants

P.K. Global Amusement Park Limited

Notes forming part of the financial statements

17. Related Party Disclosures

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

i) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Sr. No.	Name of the Related Party	Relationship
1.	Mr. Pravin Kumar Agarwal	Key Managerial Personnel
2.	Mr. Vijay Kashinath Shinde	
3.	Mr. Rudolf John Corriea	
4.	PKH Venture Private Limited	Holding Company
5.	Garuda Constrcution and Engineering Private Limited	Enterprises over which KMP are able to exercise influential control
6.	Ayesspea Holdings and Investments Private Limited	
7.	Pythus Commercial Ltd	

ii) Transactions during the year with related parties:

(₹ in Lakhs)

Sr. No.	Nature of Transactions	Half Year ended 31 September 2021	Year ended 31 March 2021
1.	**Advance Against Property**		
	Enterprises over which KMP are able to exercise influential control		
	Garuda Constrcution and Engineering Private Limited	0.56	0.56
Balance as on 30 September 2021			
2.	**Advance Against Property**		
	Enterprises over which KMP are able to exercise influential control		
	Garuda Constrcution and Engineering Private Limited	0.56	0.56
	Pythus Commercial Ltd	431.20	431.20
	Ayesspea Holdings and Investments Private Limited	22.23	22.23

MITTAL AGARWAL & CO. MUMBAI F.R. 131 025W Chartered Accountants

P.K. GLOBAL AMUSEMENT PARK LIMITED

Note - 18 Fair value measurement

The fair value of the financial assets are included at amounts at which the instruments could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale.
The following methods and assumptions were used to estimate the fair value:
(a) Fair value of cash and short term deposits, trade and other short term receivables, trade payables, other current liabilities, approximate their carrying amounts largely due to the short-term maturities of these instruments.

(b) Financial instruments with fixed and variable interest rates are evaluated by the Company based on parameters such as interest rates and individual credit worthiness of the counterparty. Based on this evaluation, allowances are taken to account for the expected losses of these receivables.

a) Financial instruments by category

	Refer note	As at 30 September 2021		As at 31 March 2021	
Financial assets		FVTPL	Amortised cost	FVTPL	Amortised cost
Current					
Cash and cash equivalents	6	-	0.81	-	0.81
Other bank balances		-	-	-	-
Total financial assets		-	**0.81**	-	**0.81**
Financial liabilities					
Current					
Trade payables		-	-	-	-
Other financial liabilities	11		0.52		0.08
Total financial liabilities		-	**0.52**	-	**0.08**

b) Fair value hierarchy

Level 1 - Quoted prices (unadjusted) in active markets for identical assets or liabilities
Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)
Level 3 - Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs)

The following tables provides the fair value measurement hierarchy of the Company's assets and liabilities:

As at 31 March 2021	Carrying value	Fair value		
		Level 1	Level 2	Level 3
Financial assets measured at FVTPL				
Loans	-	-	-	-
Total	-	-	-	-
Financial liabilities measured at FVTPL				
Borrowings	-	-	-	-
Total	-	-	-	-

As at 31 March 2020	Carrying value	Fair value		
		Level 1	Level 2	Level 3
Financial assets measured at FVTPL				
Loans	-	-	-	-
Total	-	-	-	-
Financial liabilities measured at FVTPL				
Borrowings	-	-	-	-
Total	-	-	-	-

As at 1 April 2019	Carrying value	Fair value		
		Level 1	Level 2	Level 3
Financial assets measured at FVTPL				
Loans	-	-	-	-
Total	-	-	-	-
Financial liabilities measured at FVTPL				
Borrowings	-	-	-	-
Total	-	-	-	-

a) The carrying amounts of trade receivables, cash and cash equivalents, bank balances other than cash and cash equivalents, current loans, other current financial assets, current borrowings, trade payables and Other financial liabilities.

MUMBAI
F.R. 131 025W

P.K. Global Amusement Park Limited

Notes forming part of the financial statements

Note - 19 Particulars of Loans, Guarantees or Investments covered under Section 186(4) of the Companies Act, 2013

There are no loans granted, guarantees given and investments made by the Company under Section 186 of the Companies Act, 2013 read with rules framed thereunder.

Note - 20

The outbreak of COVID-19 pandemic has severely impacted businesses and economies. There has been disruption to regular business operations due to the measures taken to curb the impact of the pandemic. The Company's operations and office were shut post announcement of nationwide lockdown. With easing of some restrictions, the operations and office have resumed partially as per the guidelines specified by the Government.

In preparation of these financial statements, the Company has taken into account internal and external sources of information to assess possible impacts of the pandemic, including but not limited to assessment of liquidity and going concern, recoverable values of its financial and non-financial assets and impact on revenues. Based on current indicators of future economic conditions, the Company has sufficient liquidity and expects to fully recover the carrying amount of its assets. Considering the evolving nature of the pandemic, its actual impact in future could be different from that estimated as at the date of approval of these financial statements. The Company will continue to monitor any material changes to future economic conditions.

Note - 21

In the opinion of the Board, the Current Assets, Loans and Advances are approximately of the value stated as realizable in the ordinary course of business and the provision for all known liabilities are adequate.

Note - 22

Debit and Credit balances are subject to confirmation and reconciliation if any.

Note - 23

Previous year figures have been regrouped / reclassified, wherever necessary, to correspond with current year classification.

As per our report of even date attached

For **Mittal Agarwal & Company**
Chartered Accountants
Registration No. 131025W

Deepesh Mittal

Deepesh Mittal
Partner
M. No. 539486

MITTAL AGARWAL & CO. MUMBAI F.R. 131 025W Chartered Accountants

Place: Mumbai
Date: 14/12/2021

For and on behalf of the Board

Pravin Kumar Agarwal
Director
DIN - 00845482

Vijay Kashinath Shinde
Director
DIN - 07856883

P.K. GLOBAL AMUSEMENT PARK LIMITED