TCG MEDIA LIMITED

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31 MARCH, 2021

Note 10 - FIXED ASSETS

(Rs In Thousands)

Description	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at 01st April, 2021	Additions during the year	Deletion / Adjustment during the year	As at 31st March, 2022	Upto 31st March, 2021	For the Period	Deletion / Adjustment during the year	As at 31st March, 2022	As at 31st March, 2022	As at March 31, 2021
(I) Tangible Assets										
Plant and Machines	12361.27	2742.10	0.00	15103.36	6299.53	988.25	0.00	7287.77	7815.59	6061.74
Office & Other Equipment	1683.50	436.55	0.00	2120.06	956.89	206.44	0.00	1163.33	956.72	726.61
Computers	2464.76	1020.74	0.00	3485.50	1878.35	903.15	0.00	2781.50	704.01	586.42
Furniture and Fittings	1293.39	12.71	0.00	1306.10	837.07	123.61	0.00	960.68	345.42	456.33
TOTAL	**17802.93**	**4212.10**	**0.00**	**22015.02**	**9971.84**	**2221.44**	**0.00**	**12193.28**	**9821.74**	**7831.09**
(II) INTANGIBLE ASSETS										
Goodwill	27500.00	0.00		27500.00	6875.00	1375.00	0.00	8250.00	19250.00	20625.00
TOTAL	**27500.00**	**0.00**	**0.00**	**27500.00**	**6875.00**	**1375.00**	**0.00**	**8250.00**	**19250.00**	**20625.00**
GROSS TOTAL (I+II)	**45302.93**	**4212.10**	**0.00**	**49515.02**	**16846.84**	**3596.44**	**0.00**	**20443.28**	**29071.74**	**28456.09**
Previous Year	**44633.07**	**669.86**	**0.00**	**45302.93**	**14541.25**	**2305.59**	**0.00**	**16846.84**	**28456.09**	

Santosh Wadhwa & Associates Chartered Accountants DELHI

INDEPENDENT AUDITOR'S REPORT

To
The Members of
TCG MEDIA LIMITED

Report on the Audit of the Financial Statements

Opinion:

We have audited the accompanying Financial Statements of **M/S TCG MEDIA LIMITED** ("the Company"), which comprises the Balance Sheet as at **March 31, 2022**, the Statement of Profit and Loss, the Statement of changes in Equity and the Statement of Cash Flows for the year ended on that date and 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 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribe under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, the profit, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion:

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibility 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 provision of the Act and 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Emphasis of Matters

We draw attention to the following matters in the Notes to the financial statements:

a) The company has accumulated losses, resulting in erosion of Net Worth. The current liabilities of the company exceed its current assets as on balance sheet date. In view of the management's assessment there is no significant doubt on company's ability to continue as going concern, hence the financial statement of the company has been prepared on going concern basis.

b) The company has unamortized value of intangible asset in form of Goodwill worth Rs. 1.92 crores. The management is of the view that it carrying cost has been tested and there is no need to impair it by company.

Key Audit Matters:

Key audit matters are those matters that, in our professional judgement, were of most significant in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the financial statement as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In the audit of the current period, we do not have observed any key audit matters required to be reported separately.

Other Matters:

The continuous spreading of COVID -19 across India has resulted in restriction on physical visit to the client locations and the need for carrying out alternative audit procedures as per the Standards on Auditing prescribed by the Institute of Chartered Accountants of India (ICAI). As a result of the above, the entire audit was carried out based on remote access of the data as provided by the management of the Company. This has been carried out based on the advisory on "Specific Considerations while conducting Distance Audit/ Remote Audit/ Online Audit under current Covid-19 situation" issued by the Auditing and Assurance Standards Board of ICAI. We have been represented by the management of the Company that the data provided for our audit purposes is correct, complete, reliable and are directly generated by the accounting system of the Company without any further manual modifications.

We bring to the attention of the users that the audit of the financial statements has been performed in the aforesaid conditions.

Our audit opinion is not modified in respect of the above.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Financial Statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements:

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity 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, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the Companies (Accounting Standards) Rules, 2015, as amended.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility for the Audit of the Financial Statement:

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 scepticism 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls 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 the 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 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.

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.

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 Companies Act, 2013, we give in the **Annexure A** statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by section 143(3) of the Act, based on our audit, we report that:

-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.

- In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.

-The Balance Sheet, the Statement of Profit and Loss, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account.

-In our opinion, the aforesaid Financial Statements comply with the AS specified under Section 133 of the Act.

-On the basis of written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of section 164(2) of the Act.

-With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

-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) Rule 2014, as amended in our opinion and to the best of our information and according to the explanation given to us

a) The Company have pending litigations and there is contingent liability of Rs.7.75 Lakhs which would impact its financial position;

b) The Company did not have any long-term contracts including derivative contracts for which they were any material foreseeable losses under the applicable law or accounting standards.

c) There has been no delay in transferring amounts if applicable, required to be transferred, to the Investor Education and Protection Fund by the Company.

For Santosh Jagdish & Associates
Chartered Accountants
Firm Registration No.025294N

Santosh Kumar

Santosh Kumar
Partner
(M.No. 525569)
UDIN- 22525569AVZSZB7583

Place: Delhi
Date: 05/09/2022

ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON FINANCIAL STATEMENTS OF TCG MEDIA LIMITED

Referred to in Paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date.

(i) (a) The company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) As explained to us, fixed assets were physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.

(c) The title deeds of immovable properties are held in the name of Company.

(ii) As explained to us, there is no inventory in hand in the books of Company.

(iii) According to the information and explanations given to us and on the basis of our examination of the books of account, the company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Act except interest free loan of Rs. 3,89,223.72/- to its subsidiary.

(iv) In respect of loans, investments, guarantees and security, provisions of section 185 and 186 of the Companies Act,2013 have been complied with in respect of investment in its subsidiary.

(v) The company has not accepted any deposit from the public within the meaning of Section 73 to Section 76 or any other provisions of the Act and the Rules framed there under.

(vi) According to the information and explanations given to us, the Company is not required to maintain cost records as specified under section 148(1) of the Companies Act,2013 in respect of the products of the Company.

(vii) (a) According to the information and explanations given to us and records of the company examined by us, undisputed statutory dues including provident fund, employees' state insurance, Income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as at 31st March, 2022 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and records of the Company, there is no dues outstanding in respect of income tax, sales tax, service tax, duty of customs, duty of excise and value added tax on account of any dispute.

(viii) According to the information and explanations given to us, the company has not defaulted in repayment of loans or borrowings to any financial institutions, banks, Government or dues to debenture holders.

(ix) Based on our audit procedures and according to the information given by the management, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) and term loans during the year.

(x) According to the information and explanations given to us, we report that no fraud by the Company or any fraud on the Company by its officers or employees has been noticed or reported during the year.

(xi) According to the information and explanations given to us, managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V of the Act.

(xii) The Company is not Nidhi Company. Accordingly, the clause 3 (xii) of the Companies (Auditor's Report) Order 2016 is not applicable.

(xiii) According to the information and explanations given to us, all transactions with related parties are in compliance with section 177 and 188 of the Companies Act,2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

(xiv) The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.

(xv) The Company has not entered into any non-cash transactions with directors or persons connected with them during the year.

(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act,1934.

For Santosh Jagdish & Associates
Chartered Accountants
Firm Registration No.025294N

Santosh Kumar

Santosh Kumar
Partner
(M.No. 525569)
UDIN- 22525569AVZSZB7583

Place: Delhi
Date: 05/09/2022

ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON FINANCIAL STATEMENTS OF TCG MEDIA LIMITED

Report on the Internal Financial Controls over financial reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **M/S TCG MEDIA LIMITED** ("the Company") as of March 31, 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI).

For Santosh Jagdish & Associates
Chartered Accountants
Firm Registration No.025294N

Santosh Kumar

Santosh Kumar
Partner
(M.No. 525569)
UDIN- 22525569AVZSZB7583

Place: Delhi
Date: 05/09/2022

TCG MEDIA LIMITED

Balance sheet as at 31st March, 2022

	Note No.	(Rs In Thousands) As at 31st March, 2022	(Rs In Thousands) As at 31st March, 2021
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital	3	19000.00	19000.00
(b) Reserves and Surplus	4	-56264.60	-63817.03
		-37264.60	-44817.03
3. Non Current Liabilities			
(a) Long Term Borrowings	5	0.00	
		0.00	0.00
4. Current Liabilities			
(a) Short Term Borrowings	6	91619.01	98876.41
(b) Trade Payables	7	2473.22	4852.02
(c) Other Current Liabilities	8	3978.72	2707.25
(d) Short Term Provisions	9	0.00	0.00
		98070.95	106435.68
TOTAL		60806.34	61618.65
II. ASSETS			
1. Non-current assets			
(a) Property Plant & Equipment			
(I) Tangible Assets	10	9821.74	7831.09
(II) Intangible Assets	10	19250.00	20625.00
		29071.74	28456.09
(b) Non current Investments	11	399.99	99.99
(c) Deferred Tax Assets (Net)	12	19353.48	18955.54
(d) Long Term Loans and Advances	13	0.00	0.00
(e) Other Non Current Assets	14	164.85	164.85
		48990.06	47676.47
2. Current Assets			
(a) Inventories	15	0.00	837.50
(b) Trade Receivables	16	3057.60	6758.40
(c) Cash and Cash Equivalent	17	3662.70	1485.59
(d) Short Term Loans and Advances	18	5095.98	4860.68
(e) Other current Assets	19	0.00	0.00
		11816.28	13942.17
TOTAL		60806.34	61618.65

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENT 1 TO 42

Notes referred to above form an integral part of financial Statements

As per our report of even date attached.

For and on behalf of
TCG MEDIA LIMITED

For TCG MEDIA LIMITED   For TCG MEDIA LIMITED

Director   Director

For Santosh Jagdish & Associates
Chartered Accountants
Firm Registration No.025294N

Santosh Kumar

Santosh Kumar
Partner
M.No.525569
UDIN-22525569AVZSZB7583

Santosh Jagdish & Associates * Chartered Accountants * DELHI

Place: New Delhi
Date : 05/09/2022

Amit Goyal

NITIN AGARWAL
Director
DIN-03118969

Amit Goyal
Director
DIN-02614232

TCG MEDIA LIMITED

Statement of Profit and Loss for the Year ended 31 March, 2022

	Note No.	(Rs In Thousands) For the year Ended 31st March, 2022	(Rs In Thousands) For the year Ended 31st March, 2021
I. REVENUE FROM OPERATIONS	20	40183.97	25586.86
		40183.97	**25586.86**
II. Other Income	21	49.56	282.45
III Total Revenue (I + II)		**40233.52**	**25869.31**
IV. EXPENSES			
Purchases of Stock in Trade	22	8085.56	8900.70
(Increase)/Decrease in Stock in Trade	23	837.50	210.50
Employee Benefits Expense	24	3581.83	6016.48
Finance Cost	25	47.21	424.95
Depreciation and Amortization Expense	10	3596.44	2305.59
Other Expenses	26	16930.48	7415.44
Total Expenditure		**33079.04**	**25273.66**
V.Profit Before Tax (III-IV)		**7154.49**	**595.65**
VI. Tax Expense			
- Current Tax		0.00	
- Deferred Tax		-397.94	357.82
VII. Total Tax Expense		-397.94	357.82
VII. Profit After Tax		**7552.42**	**237.82**
VIII. Earnings Per Share - Nominal Value of Share Rs.10/- each fully paid-up			
Basic (Rs.)		3.77	0.31
Diluted (Rs.)		3.77	0.31

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENT **1 TO 42**

Notes referred to above form an integral part of financial Statement

As per our report of even date attached.

For Santosh Jagdish & Associates
Chartered Accountants
Firm Registration No.025294N

Santosh Kumar
Santosh Kumar
Partner
M.No.525569
UDIN-22525569AVZSZB7583

Place: New Delhi
Date : 05/09/2022

For and on behalf of
TCG MEDIA LIMITED

For TCG MEDIA LIMITED For TCG MEDIA LIMITED

NITIN AGARWAL
Director
DIN-03118969

Amit Goyal
Amit Goyal
Director
DIN-02614232

TCG MEDIA LIMITED

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

(Rs In Thousands)

SL. NO.	PARTICULARS		YAER ENDED 31st March,2022	YEAR ENDED 31st March,2021
A.	**Cash Flow from Operating Activities:**			
	Net Profit after Adjustements relating to Earlier year but before Tax and Extraordinary Items		7154.49	595.65
	Adjustments for:			
	Depreciation		3596.44	2305.59
	Interest Expenses		47.21	424.95
	Interest Income		-40.84	-14.03
	Operating Profit before Working Capital Changes		**10757.31**	**3312.15**
	Adjustments for:			
	Trade & Other receivables		3465.50	3446.98
	Trade payables		-1107.33	-1833.29
	Inventories		837.50	459.61
	Cash generated from operations		**13952.98**	**5385.45**
	Direct Taxes Paid			
	Cash Flow before extraordinary Items		13952.98	5385.45
	Extraordinary items		0.00	0.00
	Net Cash from operating activities:	**(A)**	**13952.98**	**5385.45**
	Cash Flow from Investing Activities:			
	Purchase of Fixed Assets		-4212.10	-6455.93
B.	Sale of Fixed Assets		0.00	0.00
	Purchase Of Investments		-300.00	0.00
	Sale Of Investments		0.00	0.00
	Interest Received		40.84	14.03
	Net Cash from Investing Activities	**(B)**	**-4471.26**	**-6441.90**
	Cash Flow from Financing Activities:			
	Proceeds from borrowings		-7257.40	-2388.11
C	Interest paid		-47.21	-1555.64
	Net cash form Financing Activities	**(C)**	**-7304.62**	**-3943.74**
	Net Increase/ (Decrease) in Cash and Cash equivalents	**(A+B+C)**	**2177.10**	**-5000.20**
	Cash and Cash Equivalents (Opening Balance)		1485.59	19111.50
	Cash and Cash Equivalents (Closing Balance)		**3662.70**	**1485.59**

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENT 1-42

As per our report of even date attached.
For Santosh Jagdish & Associates
Chartered Accountants
Firm Registration No.025294N

Santosh Kumar
Partner
M.No.525569
UDIN-22525569AVZSZB7583

For and on behalf of TCG MEDIA LIMITED

NITIN AGARWAL
Director
DIN-03118969

For TCG MEDIA LIMITED

Amit Goyal

Amit Goyal
Director
DIN-02614232

Place: New Delhi
Date : 05/09/2022

TCG MEDIA LIMITED

Statement for the Year ended 31 March, 2022

Note-1 Business of the Company

The Company was incorporated on 24th June,2006 in the state of Delhi. The Company is engaged in business of media and trading of goods.

Note-2-Accounting Policies

2.1 ACCOUNTING CONCEPTS

The company follows the mercantile system of accounting and recognizes income and expenses on accrual basis. The accounts are prepared on historical cost basis as a going concern. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles and the provisions of the Companies Act, 2013.

2.2 USE OF ESTIMATES

assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/materialized.

2.3 FIXED ASSETS

Fixed Assets are stated at cost less accumulated depreciation / impairment loss, if any. Cost includes freight, duties, taxes, and other incidental expenses.

2.4 DEPRECIATION/AMORTISATION

Depreciation on fixed assets is provided on staraight line down value method at the rate and in the manner prescribed in Schedule II of the Companies Act, 2013. Goodwill on acquisition of unit is included in intangible assets and has been spent over a period of twenty years at straight line method.

2.5 IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying amount of an asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Account in the year in which an asset is identified as impaired. Reversal of impairment losses recognized in prior years is recorded when there is an indication that the impairment losses recognized for the assets no longer exist.

2.6 LEASES

Lease payments under an operational lease are recognized as expense in the statement of Profit and Loss as per terms of lease agreement.

2.7 PROVISION AND CONTINGENCIES

A provision is recognized when there is a present obligation as a result of past event and it is probable that there will be an outflow of resources in respect of which a reliable estimate can be made. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

2.8 FOREIGN CURRENCY TRANSACTIONS

Export Sales/services in foreign currency are accounted for at the exchange rate prevailing on the date of bill/completion of services. Difference if any in actual realization of such bills is accounted for in foreign exchange fluctuation account to be credited/charged to the Profit & Loss Account in the year of realization.

2.9 REVENUE RECOGNITION

Sales/Services are recognized on the basis of completion of service.

Sales exclude GST and are net of claims, rebates & discounts allowed during the year.

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2.10 EMPLOYEE BENEFITS

(i) The company makes defined contribution to Provident Fund which is recognized in the Profit & Loss Account on accrual basis.

(ii) The Company's liabilities under the Payment of Gratuity Act is determined on the basis of acturial valuation made at the end of each financial year using the Projected Unit Credit Method. Actual gains and losses are recognised immediately in the statement of Profit and Loss as income or expense. Obligation is measured at the present value of estimated future cash flows using a disconted rate that is determined by refrence to market yields at the Balance Sheet date on Government Bonds where the currency and terms of the Government bonds are consistent with the currency and estimated terms of the defined benefit obligation.

(iii) As per policy of the Company, no encashment for leave is paid. The employees are authorised to avail the due leaves during the year itself.

(iv) Termination benefits are recognized as and when incurred.

2.11 CLAIMS

In accordance with the consistent practice, insurance and other claims, to the extent considered recoverable, are accounted for in the year relevant to claim while the balance is accounted for on settlement.

2.12 MISCELLANEOUS EXPENDITURE

In accordance with AS - 26 on Intangible assets issued by the Institute of Chartered Accountants of India the balances as on 1.04.2003 in respect of deferred revenue expenditure and preliminary expenses are being expensed over a number of years as originally contemplated.

2.13 BORROWING COST

Borrowing cost attributable to acquisition and construction of qualifying assets are capitalized as a part of the cost of such asset up to the date when such asset is ready for its intended use. Other borrowing costs are charged to the profit & loss account.

2.14 INCOME TAXES

Current tax is determined as the amount of tax payable in respect of taxable income for the year. The deferred tax for timing differences between the book profits and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted as of the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is reasonable certaintv that these would be realized in future.

2.15 INVESTMENTS

Long term investments are stated at cost. Provision for diminution in value of long term investments is made only if such decline is other than temporary.

2.16 INVENTORIES

Stock of trading goods is valued at lower of cost and net realizable value.

Work in progress and finished goods, stock in trade and stock in transit are valued at lower of cost and net realizable value. The costs of work in progress and finished goods include costs of raw material, conversion cost and other costs incurred in bringing the inventories to their present location and condition. Waste is valued at net realizable value. The excise duty in

Cost of inventories is computed on weighted average/FIFO/specific identification, as applicable.

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31 MARCH, 2021

(Rs In Thousands)

	As At 31st March, 2022	As At 31st March , 2021
Note: 3		
SHARE CAPITAL		
1. Authorised		
20,00,000 (Previous Year-2000000) - Equity Shares of Rs. 10/- each	20000.00	20000.00
	20000.00	**20000.00**
2. Issued, Subscribed and Paid Up		
19,00,000 - Equity Shares of Rs. 10/- each fully paid-up	19000.00	19000.00
Total	**19000.00**	**19000.00**

	As At 31st March, 2022		As At 31st March , 2021	
(a) Reconciliation of No. of shares Outstanding:	**No of Share**	**Amount in Thousands.)**	**No of Share**	**Amount in Thousands.)**
Equity Shares				
At the beginning of the year	1900000	19000.00	1900000	19000.00
Issued during the year	0.00	0.00	0.00	0.00
Outstanding at the end of the year	**1900000**	**19000.00**	**1900000**	**19000.00**

(b) Shareholders holding more than 5% of total shares

Name of Shareholder	**As At 31st March, 2022**		**As At 31st March , 2021**	
	No. of shares held	% of holding	No. of shares held	% of holding
Equity Shares				
Nitin Agarwal	18,94,950	99.73	18,94,950	99.73
Raj Bala Agarwal	5,000	0.26	5,000	0.26
Total	**18,99,950**	**99.99**	**18,99,950**	**99.99**

(3.1) The Company has only one class of equity shares having a par value of Rs 10/- per share. Each holder of equity share is entitled to one vote per share.

(3.2) In the case of liquidation of the company, the holder of equity share will be entitled to receive remaining assets of the company, after distribution of of all prefrential amount. The distribution will be in proportion to the number of equity shares held by the shareholders

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(Rs In Thousands)

		As At 31st March 2022	As At 31st March 2021
Note 4			
Surplus			
Balance as per last financial statement		-63817.03	-64054.85
Profit/(Loss) for the year		7552.42	237.82
Less: Adjustment relating to Minority Interest		0.00	0.00
		-56264.60	**-63817.03**
	Total	**-56264.60**	**-63817.03**
Note 5			
LONG TERM BORROWINGS			
	Total	-	-
Note 6			
SHORT TERM BORROWINGS			
Overdraft from Bank- Unsecured		0.00	1837.76
Overdraft from NBC (Unsecured)		0.00	0.00
Loan from others (Unsecured)		0.00	0.00
Loan from Related Paries (Unsecured)		91619.01	97038.65
		91619.01	**98876.41**

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Note 7
TRADE PAYABLES

Others	2473.22	4852.02
	2473.22	**4852.02**

Disclosure in accordance with Section 22 of Micro, Small and Medium Enterprises Development Act, 2006

1.Principal Amount Remainning unpaid	Nil	Nil
2.Interest	Nil	Nil
3.Total of 1 & 2	Nil	Nil
4.Interest in terrm of Sec 16	Nil	Nil
5.Interest due and payable for the period of delay in payment	Nil	Nil
6.Interest accrued and remaining unpaid	Nil	Nil
7.Interest due and payable even in succeeding years	Nil	Nil

The information as required to be disclosed under the Micro and Medium Enterprises Development Act,2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

Note 8
OTHER CURRENT LIABILITIES

Current Maturities of Long Term Debts		
Other Payables		
- Advance from Customers	2456.84	1437.68
- Security Deposits	0.00	0.00
- Statutory Dues Payables	568.17	-89.04
- Others	953.71	1358.61
	3978.72	**2707.25**

Note 9
SHORT TERM PROVISIONS

Provision for Income Tax		
	0.00	**0.00**

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Depreciation as per Income Tax Act 1961 for the year ended 31.03.2022

Block Description	Rate	WDV as on 01.04.2021	Additions		Deletions	Total	Depreciation for the year	WDV as on 31.03.2022
			More than 180 Days	Less than 180 Days				
Block I : Furniture & Fixtures	10%	1005.24	12.71	0.00	0.00	1017.95	101.79	916.15
Block II : Office Equipment	15%	6729.75	3039.41	139.24	0.00	9908.40	1475.82	8432.58
Block III : Computer	40%	539.77	341.27	679.47	0.00	1560.51	488.31	1072.20
Block IV : Intangible Assets	0%	6535.85	0.00	0.00	0.00	6535.85	0.00	6535.85
TOTAL		**14810.60**	**3393.39**	**818.70**	0.00	**19022.70**	**2065.92**	**16956.78**

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(Rs In Thousands)

	As At 31st March 2022	As At 31st March 2021
Note 11		
NON CURRENT INVESTMENTS		
Investment in subsidiary-At Cost		
Non-Trade- Unquoted		
9999 Equity Shares of M/s TCG Mercantile Private Limited of Rs.10/-each fully paid.	99.99	99.99
Canara Rebeco Mutual Fund	60.00	
ICICI Prudential Mutual Fund	60.00	
IDFC Mutual Fund	60.00	
PPFAS Mutual Fund	60.00	
Tata Mutual Fund	60.00	
Total	**399.99**	**99.99**
Note 12		
DEFERRED TAX ASSET/(LIABILITY) (NET)		
Net Deferred Tax Asset/(Liability)	**19353.48**	**18955.54**
Net Deferred Tax Asset/(Liability) as on 1st April 2021		**18955.54**
Depreciation as per Income Tax Act	2065.92	
Depreciation as per Companies Act 2013	3596.44	
Timing Difference of Depreciation	1530.52	
Addition/Deletion During the Years	1530.52	397.94
Net Deferred Tax Asset/(Liability) as on 31st March 2022		**19353.48**
Note 13		
LONG TERM LOANS AND ADVANCES		
(Unsecured, Considered Good)		
Security Deposits		
Loan and Advance to Related parties	0.00	0.00
Advance Subscription		
Total	**0.00**	**0.00**
Note 14		
Other Non Current Assets		
Trade Receivables		
Preliminary Expenses not written off	164.85	164.85
Total	**164.85**	**164.85**
Note 15		
INVENTORIES		
Stock in Trade	0.00	837.50
Total	**0.00**	**837.50**
Note 16		
TRADE RECEIVABLES		
(Unsecured, Considered Good)		
Outstanding for a period less than six months from the date they are due for payment.	1037.65	131.95
Others	2019.95	6626.45
Total	**3057.60**	**6758.40**
Note 17		
CASH AND CASH EQUIVALENTS		
Cash-in-Hand	561.91	819.89
Balances with Banks		
In Current account	3100.79	665.70
Total	**3662.70**	**1485.59**
Note 18		
SHORT TERM LOANS AND ADVANCES		
(Unsecured considered good)		
Loan & Advance to Related Parties	389.22	360.32
Advance Subscription		
Balances with Statutory / Govt Authorities	1721.90	1132.01
Other Advances	2984.86	3368.35
Total	**5095.98**	**4860.68**
Note No. 19		
OTHER CURRENT ASSETS		
Interest Receivable	0.00	0.00
Total	**0.00**	**0.00**

(Rs In Thousands)

		For The Year Ended 31st March, 2022	For The Year Ended 31st March, 2021
Note 20			
REVENUE FROM OPERATIONS			
Sale pf Publication		1283.13	566.16
Sale of Products		4037.89	431.63
Advertisement Receipt		34862.96	24560.85
Online Recharge Income		0.00	0.00
Royalty Income On Online Services		0.00	28.22
		40183.97	25586.86
Less Commission/Discount allowed		0.00	0.00
	Total	**40183.97**	**25586.86**
Note 21			
OTHER INCOME			
Interest Income		40.84	14.03
Commission Received		8.00	0.00
Misc. Income		0.72	268.42
	Total	**49.56**	**282.45**
Note 22			
Purchase of Stock in trade			
Purchase- Products		861.24	817.08
Purchase- Others		6944.57	8083.63
Online Recharge Purchase		0.00	0.00
Magazine Printing Charges		170.55	0.00
Magazine Photoshoot expenses		109.20	0.00
	Total	**8085.56**	**8900.70**
Note 23			
(INCREASE)/DECREASE IN STOCK IN TRADE			
Closing Stock in Trade		0.00	837.50
Opening Stock in Trade		837.50	1048.00
	Total	**837.50**	**210.50**
Note 24			
EMPLOYEE BENEFIT EXPENSES			
Salaries, Bonus & Wages		3493.33	5869.92
Staff Welfare Expenses		39.75	109.70
Pantry Expenses		48.76	36.87
	Total	**3581.83**	**6016.48**
Note 25			
FINANCE COST			
Interest Expense		9.00	402.77
Other borrowing cost		38.22	22.17
	Total	**47.21**	**424.95**

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Note 26

OTHER EXPENSES

Advertisement Expense	60.16	84.63
Auditors' Remuneration(See Note No.27)	60.00	60.00
Business Promotion Expenses	1087.00	1471.09
Circulation Expenses	0.00	1840.12
Commission	0.00	15.91
Festival & Celebrattion Expenses	41.95	23.01
Foreign Exchange Fluctuation	62.85	0.00
Freight and Cartage	8.90	25.50
GST Late Filing Fee	0.50	0.42
GST/Service Tax Paid	0.00	13.29
Baddebts	2009.23	0.00
TDS Demand	308.26	0.00
CDSL Expenses	30.65	0.00
Loading / Unloading	0.00	0.50
Loss on Disposal of Fixed Assets	0.00	0.00
Software Expenses	82.77	0.00
CETP Charges	20.12	0.00
Other Expenses	321.47	219.10
Packing Handling and Distribution Expenses	0.00	0.00
Postage and Courier Expenses	839.18	167.96
Power & Fuel	403.79	287.26
Printing & Stationery	20.13	18.32
Prior Period Expense	0.00	0.00
Legal and Professional Expenses	8297.92	1018.75
Rent	2470.25	1748.89
Repairs - Others	22.73	40.44
Royalty Fee	0.00	0.00
License Fee	0.00	0.00
Shoot Expenses	0.00	70.21
Sundry Balance Written Off	0.00	0.00
Telephone & Internet Expenses	17.18	20.29
Travelling and Conveyance	499.77	50.26
Website Expenses	56.11	0.00
Editorial Expenses	209.57	239.49
Total	**16930.48**	**7415.44**

Note 27

PAYMENT TO AUDITORS

Audit fee	60.00	60.00
Certification Fee	0.00	0.00
Total	**60.00**	**60.00**

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TCG MEDIA LIMITED

Statement for the Year ended 31 March, 2022

Note 28 The accounts have been prepared based on principle of going concern and it believes that it shall be able to meet all its future obligations.

Note 29 Sundry Creditors, Sundry Debtors, Loans and Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

Note 30 The Employee Provident Fund and Misc Provisions Act and the Employee State Insurance Act are not applicable to the company during the year. None of the employee has completed the period eligible for gratuity. There is no liability for leave encashment.

Note 31 The Company did not make provision as pre AS-15 for gratuity as None of the employee has completed the period eligible for gratuity

Note 32 No provision for leave encashment has been made, in view of accoounting policy mentioned in standalone accounts of company. The impact of the same on profit and loss is not determined.

Note 33 The Company has availed input tax credit under GST rules on all input invoices and did not reverse the input credit as required rule 42(1)(m) of CGST rules though the Company has substantial amount of exempted turnover. Besides, in several cases, the payment has been made after 180 days from the date of invocie but no reversal of input credit of GST has been done as pre rule 37(2) GST Rules. The amount to be reversed under such rules has not been made available to us .

Note 34 The SSI status of creditors is not know to the Company and hence the information is not given.

Note-35 Discloure Regarding AS-18-Related Party Transactions

Related parties and transactions with them as specified in the Accounting Standard 18 on "Related Parties Disclosures" issued by ICAI has been identified and given below on the basis of information available with the company and the same has been relied upon by the auditors.

a) Enterprises that directly, or indirectly through one or more intermediaries, control or are controlled by or are under common control with the company (this includes holding companies, subsidiaries and fellow subsidiaries)

		2021-22	2020-21
M/s TCC Mercantile Private Limited	Subsidiary Company		
b) Associates and joint ventures		Nil	Nil

c) Key management personnel and individuals owning directly or indirectly an interest in the voting power that give them control or significant influence over the company and the relatives of such individuals.

Directors

1. Mr. Nitin Agarwal	Managing Director
2. Mrs. Radhika Agarwal	Director
3. Mr. Arpit Kishan Das Agarwal	Director
4. Mr. Amit Goyal	Director

Relatives

4. Mr. Ashok Agarwal

d) Enterprises over which Key Management personnel are able to exercise significant influence

Related Party Transactions

Figures in Thousands

	2021-22	2020-21
Loan (given)/Repaid to		
TCG Mercantile Private Limited	(28.9)	(55.3)
Loan received/(repaid) to		
Ashok Agarwal	(9500)	-
Nitin Agarwal	7045.067	8011.65
Radhika Agarwal	8774.452	(273.5)
Arpit Kishan Das Agarwal	(1000)	5000
Year End Balance payable to /(Recivable) from (a)		
TCG Mercantile Private Limited	(389.224)	(360.324)
Ashok Agarwal	-	399
Nitin Agarwal	8,31,19.01	87755.70
Radhika Agarwal	8500	8883.952
Interest paid to (c)		
Ashok Agarwal	--	--

Santosh Gupta & Associates Chartered Accountants DELHI

TCG MEDIA LIMITED

NOTES ON FINANCIAL STATEMENT FOR THE YEAR ENDED 31 MARCH, 2021

Note : 36 Lease Terms

	2021-22	2020-21
Operating Lease		
As Lessee:		
Operating lease rentals charged to revenue for right to use following assets are:		
Office /Parking Rent	2470.25	1748.89
Total	**2470.25**	**1748.89**

The agreements are executed for a period of 59 months and also provide for termination by lesee after a period of 24 months by giving a prior notice period twenty four months.

Note 37 Contingent Liabilities

The Company has some pending litigations and there is contingent of Rs.7,75,300/- which would impact its financial position

Note-38 There are seven shareholders in the company and majority of them are being held by Shri Nitin Agarwal. All the shareholders given in writing that they do not require its share in de-mat form. However the management has decide to acquired ISIN to start with the process of demateriliasation.

Note 39 The Company has not entered inot any derivative contracts during the year.

Note 40 The Company is not liable to transfer any fund to Investor Education and Protection Fund.

Note 41 Earning per share

The earning per share has been calculated as specified in Accounting Standard 20 on "Earnings per Share" issued by Institute of Chartered Accountants of India, the related disclosures are as below-

	2021-22	2020-21
Amount used as numerator in calculating basic and diluted EPS		
Profit after tax	7154.49	595.65
Weighted average number of equity shares used as the denominator in calculating EPS	1900.00	1900.00
Earning per Share in Rupees (Basic/diluted)	3.77	0.31

Note 42 The previous figures have been re-grouped/re-casted to make them comparable to those of current year.

Significant Accounting Policies and Note 1 to 42 on Accounts form integral part of accounts

As per our report of even date Attached.

For Santosh Jagdish & Associates
Chartered Accountants
Firm Registration No.025294N

Santosh Kumar

Santosh Kumar
Partner
M.No.525569
UDIN-22525569AVZSZB7583
Place: New Delhi
Date : 05/09/2022

For TCG MEDIA LIMITED

NITIN AGARWAL
Director
DIN-03118969

For TCG MEDIA LIMITED

Amit Goyal

Amit Goyal
Director
DIN-02614232

TCG MEDIA LIMITED

Grouping

Circulation Expense

Particulars	2021-22	2020-21
Circulation Expense	0.00	1840.12
Total	0.00	1840.12

Magazine Shooting Expense

Particulars	2021-22	2020-21
Dressman	10.70	0.00
Editoril Expense	0.00	0.00
Editing Charges	0.00	0.00
Fooding-Shoot	0.00	0.00
Hair Charges	0.00	0.00
Hair and Makeup	25.00	0.00
Job Works	0.00	0.00
Camera Equipment Expenses	0.00	0.00
Light and Equipment Expense	0.00	0.00
Makeup Charges	0.00	0.00
Other Shoot Expense	0.00	0.00
Photography	0.00	0.00
Photoshoot-FHM Store	0.00	0.00
Photoshoot Services	25.00	0.00
Printing Magzine	0.00	0.00
Styling Fee	15.00	0.00
Production Expenses	1.50	0.00
Studio Charges	17.00	0.00
Studio Hire	0.00	0.00
Vanity &Other Expeses	0.00	0.00
Videography	15.00	0.00
Total	109.20	0.00

Online Recharge Expense

Particulars	2021-22	2020-21
Online Recharge Purchase	-	-
Freejeeto	0.00	0.00
NYS Registration Fee	0.00	0.00
TSP charges	0.00	0.00
Total	0.00	0.00

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Other Expenses

Particulars	2021-22	2020-21
Brokerage	0.00	0.00
Books and Periodiacls	0.00	0.00
Poster & Flex	2.91	0.82
Demat Charges	0.00	3.50
Interest on TDS	4.35	0.22
Misc Expense	53.97	18.06
Internt Expense	0.00	0.00
Maintenance Charges	102.57	55.86
Office Expense	0.00	0.00
Printer Charges	0.00	0.15
Recruitment Expense	133.24	162.97
Return Filing Fee	0.00	0.00
Watch	0.00	0.00
ROC fee	0.60	0.00
Round Off	0.00	0.00
Reimbersement Expenses	13.60	1.82
Water Expenses	7.80	0.00
Sample T-Shirt	1.14	0.00
Content Writing	1.58	0.00
Short/Excess	-0.03	-26.61
Discount	-0.25	2.30
Total	321.47	219.10

Travelling and Conveyance

Particulars	2021-22	2020-21
Cab Hire Charges	0.00	0.00
Conveyance Charge	20.13	27.17
Conveyance-photoshoot	-0.60	0.00
Fuel for car	0.00	0.00
Hotel Booking	0.00	0.00
Ticket Cancellation charges	0.00	0.00
Travelling National	375.35	23.09
Travelling Other	104.90	0.00
	0.00	
Total	499.77	50.26

Rent

Particulars	2021-22	2020-21
Rent for Car Parking	0.00	0.00
Rent office	2470.25	1748.89
Total	2470.25	1748.89

Other Payables

Particulars	2021-22	2020-21
Kotak Bank Credit Card	16.14	1.49
Kotak Bank Credit Card-Amit Behl	54.81	315.67
Salary Payable	459.80	747.23
Reimbursement to employee	166.50	165.65
Rent Payable	0.00	0.00
Audit Fee Payable	60.00	60.00
HDFC Credit Card	196.45	67.96
Expenses Payable	0.00	0.60
Total	953.71	1358.61

Other Loans and Advances

Particulars	2021-22	2020-21
Saurabh Bansal	0.00	500.00
Advance to Suppliers	216.54	226.03
Rent Security	615.00	615.00
Monster Entertainment Pvt Ltd	169.36	1619.36
Gaya Connection LLP	472.00	0.00
MSS Recodaak	407.95	407.95
Security Refundable Daalchini Collection	1104.00	0.00
Total	2984.86	3368.35

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DELHI
Chartered Accountants

Details of Ratios

Sl. No.	Particulars	2021-22
1	Current Ratio	0.12
2	Debt-Equity Ratio	(2.46)
3	Debt Service Coverage Ratio	0.98
4	Return on Equity Ratio	(0.19)
5	Inventory turnover ratio	19.31
6	Trade Receivables turnover ratio	8.20
7	Trade payables turnover ratio	2.21
8	Net capital turnover ratio	(1.08)
9	Net profit ratio	0.18
10	Return on Capital employed	(0.00)
11	Return on investment	-

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