

**INDEPENDENT AUDITOR'S OPINION**

To,
The Members of,
Screenzy Digital Commercials Private Limited

Report on the audit of the financial statements**Opinion**

We have audited the accompanying financial statements of **Screenzy Digital Commercials Private Limited** ("the Company"), which comprise the balance sheet as at March 31, 2024, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its profit for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

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

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

The board of directors is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. 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.

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

The provisions of the **Companies (Auditor's Report) Order, 2020** ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since it is a small company as defined u/s 2(85) of companies Act, 2013 and not a subsidiary or holding company of a public company.

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet and the statement of profit and loss dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;
- (e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;



V. JALAN & CO.

Chartered Accountants



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4TH FLOOR. ROOM NO. 33
KOLKATA – 700 001
Phone : (033) 4006-0487
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- i. The Company does not have any pending litigations which would impact its financial position;
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv. a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

Place: Kolkata

Date: The 30th day of August 2024



For V. Jalan & Co.
Chartered Accountants
FRN: 320010E


Vishal Jalan
Partner

M. No.: 061503

UDIN:24061503BKACKE3576

SCREENZY DIGITAL COMMERCIALS PRIVATE LIMITED

CIN: U74999WB2023PTC259547

Unit No. 6/11,1858/1, Acropolis, Rajdanga Main Road,
Kasba, Kolkata, Kolkata, West Bengal,700107

Balance Sheet as at 31st March, 2024

Sl. No.	Particulars	Notes	(Figures in Rupees Thousand)	
			As at 31.03.2024	As at 31.03.2023
I.	Equity & Liabilities			
(1).	Shareholder's Fund			
	Share Capital	2	1,121.20	1,121.20
	Reserves & Surplus	3	568.94	(1,349.72)
(3).	Current Liabilities			
	Short-term Borrowings	4	19,275.00	500.00
	Trade Payables	5		
	(A) Total outstanding dues of Micro enterprises and Small enterprises		-	-
	(B) Total outstanding dues of Creditors other than Micro enterprises and Small enterprises		19.00	109.76
	Other Current Liabilities	6	1,990.62	320.52
	TOTAL		22,974.75	701.76
II.	Assets			
(1).	Non-Current Assets			
	Property, Plant and Equipment and Intangible assets	7	111.25	50.19
(2).	Current Assets			
	Deffered Tax Asset	8	495.20	-
	Trade Receivables	9	21,730.90	-
	Short Term Loans & Advances	10	296.10	51.57
	Cash and Cash Equivalents	11	341.30	599.99
	TOTAL		22,974.75	701.76

Significant accounting Policies

1

Note: The accompanying notes are an integral part of these financial statements

Signed in term of our
Attached report of even date

For V Jalan & Co.
Firm's No : 320010E
Chartered Accountants

Vishal Jalan

(C. A. Vishal Jalan)

Partner

M No.061503

UDIN: 24061503BKACKE3576

Date: 30/08/2024

Place: Kolkata



For and on Behalf of the Board Of Directors

Devendra Goel

Devendra Goel
Director
DIN: 00673447

Jay Goel

Jay Goel
Director
DIN: 08190426

SCREENZY DIGITAL COMMERCIALS PRIVATE LIMITED

CIN: U74999WB2023PTC259547

**Unit No. 6/11,1858/1, Acropolis, Rajdanga Main Road,
Kasba, Kolkata, Kolkata, West Bengal,700107**

Note - 1:

Significant Accounting Policies

A. System of Accounting

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. The financial statements have been prepared in accordance with the accounting standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. The financial statements have been prepared under historical convention as a going concern.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year, except for the change in accounting policy explained below:

B. Basis of Preparation

All assets & liabilities have been classified as Current or Non-Current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash & cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of Current - non current classification of assets and liabilities.

C. Use of estimates

The presentation of financial statement in conformity with the Indian GAAP requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

D. Revenue Recognition

Revenue is recognised when it is earned and no significant uncertainty exists as to its realisation or collection. Items of Income/Expenditure are recognised on accrual basis and on mercantile basis. Provisions are made for all known losses and liabilities.

E. Extraordinary & Exceptional Items

- i. Income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the Company are classified as extraordinary items. Specific disclosure of such events/transactions is made in the financial statements. Similarly, any external event beyond the control of the Company, significantly impacting income or expense, is also treated as extraordinary item and disclosed as such.
- ii. On certain occasions, the size, type or incidence of an item of income or expense, pertaining to the ordinary activities of the Company, is such that its disclosure improves an understanding of the performance of the Company. Such income or expense is classified as an exceptional item and accordingly disclosed in the notes to accounts.

F. Property Plant & Equipment and Intangible Assets

i. Property Plant & Equipment

Property Plant & Equipment are stated at their cost of acquisition or construction less accumulated depreciation and impairment losses. Cost comprises of all costs incurred to bring assets to their location and working condition inclusive of incidental expenses and financing cost till commencement of production and are net of cenvat/ vat credit.

ii. Depreciation on Property, Plant & Equipment

Depreciation on Property, Plant & Equipment (other than leasehold land) is provided on the written down value method over the useful lives of assets as specified in the Schedule II of the Companies Act, 2013. Accordingly, the unamortised carrying value is being depreciated over the revised/ remaining useful lives. Depreciation for assets purchased/sold during a period is proportionately charged. No depreciation is provided on credit of taxes and duties availed on purchase of capital



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CIN: U74999WB2023PTC259547

Unit No. 6/11,1858/1, Acropolis, Rajdanga Main Road,
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Statement of Profit & Loss for the year ended 31st March, 2024

Sl. No.	Particulars	Notes	(Figures in Rupees Thousand)	
			2023-24	2022-23
I.	Revenue from operation	12	14,513.70	40.00
II.	Other Income	13	1,025.54	-
	TOTAL INCOME		15,539.24	40.00
III.	Expenses			
	Employee Benefits Expense	14	3,026.61	326.96
	Other Expenses	15	11,064.13	1,062.76
	TOTAL EXPENSES		14,090.74	1,389.72
	Profit before exceptional and extraordinary items		1,448.51	(1,349.72)
	Less: Extraordinary & Exceptional Items		-	-
	Profit Before Taxation		1,448.51	(1,349.72)
	Less: Tax Expenses			
	Current Tax		25.05	-
	Deffered Tax Asset		(495.20)	-
	Short Excess Provision for earlier years		-	-
	Profit After Taxation		1,918.66	(1,349.72)
	Earning Per Share (Basic)	16	17.11	(12.04)
	Earning Per Share (Diluted)	16	17.11	(12.04)

Significant accounting Policies

1

Note: The accompanying notes are an integral part of these financial statements

Signed in term of our
Attached report of even date

For V Jalan & Co.

Firm's No : 320010E

Chartered Accountants

Vishal Jalan



(C.A. Vishal Jalan)

Partner

M. No. 064430

UDIN: 24061503 BKACKE3576

Date : 30/08/2024

Place: Kolkata

For and on Behalf of the Board Of Directors

Devendra Goel

Jay Goel

Devendra Goel

Director

DIN: 00673447

Jay Goel

Director

DIN: 08190426

SCREENZY DIGITAL COMMERCIALS PRIVATE LIMITED

CIN: U74999WB2023PTC259547

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Note - 1:

Significant Accounting Policies

goods.

iii. Impairment of Assets

An asset is considered as impaired in accordance with Accounting Standard (AS)-28 on 'Impairment of Assets', when at balance sheet date there are indications that the recoverable amount of fixed assets is lower than its carrying amount. In such cases a provision is made for the impairment losses i.e. carrying amount is reduced to the recoverable amount and is recognised in Profit & Loss Account. Post impairment depreciation is provided on the revised carrying value of the asset over its useful remaining life.

G. Tax Provision

- i. Provision for Current Tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act,1961.
- ii. The deferred tax for timing difference between the book 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 in accordance with Accounting Standard AS-22 on "Accounting for taxes on income". Deferred Tax Asset arising mainly on account of brought forward losses and unabsorbed depreciation is recognised, only if there is a virtual certainty of its realisation, as per management's estimate of future taxable income. Deferred tax asset on account of other timing differences are recognised only to the extent there is a reasonable certainty of its realisation. At each balance sheet date, carrying amount of deferred asset/liability shall be reviewed and the necessary adjustment to asset or liability shall be made.

H. Earnings per Share

The Company reports basic and diluted earnings per share (EPS) in accordance with Accounting Standard AS-20 on 'Earnings per Share'. Basic EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year. Diluted EPS is computed by dividing the net profit or loss for the year by the weighted average number of equity shares outstanding during the year as adjusted for the effects of all dilutive potential equity shares, except where the results are anti-dilutive.

I. Provisions, Contingent liabilities and Contingent Assets

- i. A Provision is recognised when the Company has a present obligation as a result of a past event, it is possible that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation. A contingent liability is a possible obligation that arises from the 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.
- ii. The company does not recognise a contingent liability as defined in Accounting Standard (AS)-29 on "Provisions, Contingent liabilities and Contingent Assets" but discloses its existence in the financial statements..
- iii. Contingent Assets are neither recognised nor disclosed.

J. Other Accounting Policies

These are consistent with generally accepted accounting principles.

Notes on Audit Trail:

- K The Company is maintaining its books of accounts using accounting software which has a feature of recording audit trail (edit log) facility. However the Audit Trail features is enable for the FY 2023-24



SCREENZY DIGITAL COMMERCIALS PRIVATE LIMITED

CIN: U74999WB2023PTC259547

Unit No. 6/11,1858/1, Acropolis, Rajdanga Main Road,
Kasba, Kolkata, Kolkata, West Bengal,700107

Particulars	(Figures in Rupees Thousand)	
	As at 31.03.2024	As at 31.03.2023
Note - 2		
Share Capital		
A. Authorised Capital		
150000 (P.Y. 15,000) Equity Shares of Rs. 10/- each	1,500.00	1,500.00
	1,500.00	1,500.00
B. Issued, Subscribed & Paid up Capital		
112120 (P.Y.112,120)Equity Share of Rs 10/- each fully paid	1,121.20	1,121.20
	1,121.20	1,121.20

C. Statement of Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period:

Particulars	As at 31.03.2024		As at 31.03.2023	
	No. of Shares	Face Value (Rs. 000)	No. of Shares	Face Value (Rs. 000)
Outstanding at the beginning of the year	1,12,120	1,121.20	1,12,120	1,121.20
Add: Issued during the year:	-	-	-	-
	1,12,120	1,121.20	1,12,120	1,121.20
Less: Bought Back During the year	-	-	-	-
TOTAL	1,12,120	1,121.20	1,12,120	1,121.20

D. Rights, preferences and Restrictions attached to Equity Shares

The Company has only one class of shares referred to as equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. The dividend, if any proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual general Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

E. List of Share holders holding more than 5% shares in the company

Sl No	Name of Shareholders	As at 31.03.2024		As at 31.03.2023	
		% of Holding	No. of Shares held	% of Holding	No. of Shares held
1	Devendra Goel	86.96%	97,495	53.51%	60,000
2	Jay Goel	13.04%	14,625	-	-
3	Amit Ganguli	-	-	17.39%	19,502
4	Arka Ganguli	-	-	13.04%	14,625
5	Ayan Mukherjee	-	-	13.04%	14,625
	TOTAL	100.00%	1,12,120	97.00%	1,08,752

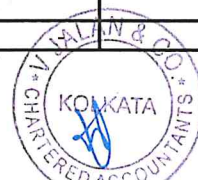
F. Shareholding of Promoter's.

(i) Disclosure of shareholding of promoters as at March 31, 2024 is as follows:

Promoter Name	As at 31.03.2024		As at 31.03.2023		% Change during the year
	No. of Shares held	% of Total Shares	No. of Shares held	% of Total Shares	
Devendra Goel	97,495.00	86.96%	60,000.00	53.51%	0.33
Jay Goel	14,625.00	13.04%	-	-	0.13
Total	1,12,120.00	100.00%	60,000.00	53.51%	0.46

(ii) Disclosure of shareholding of promoters as at March 31, 2023 is as follows:

Promoter Name	As at 31.03.2023		As at 31.03.2022		% Change during the year
	No. of Shares held	% of Total Shares	No. of Shares held	% of Total Shares	
Devendra Goel	60,000.00	53.51%	-	-	0.54
Amit Ganguli	19,502.00	17.39%	-	-	0.17
	-				-
Total	79,502.00	70.90%		0.00%	0.71



Particulars	(Figures in Rupees Thousands)	
	As at 31.03.2024	As at 31.03.2023
Note - 3		
Reserves & Surplus		
<u>Surplus/ (Deficit) in the Statement of Profit & Loss</u>		
As per last Balance Sheet	(1,349.72)	(1,349.72)
Add: Profit/ (Loss) during the year	1,918.66	-
	568.94	(1,349.72)

Particulars	(Figures in Rupees Thousands)	
	As at 31.03.2024	As at 31.03.2023
Note - 4		
Short-term borrowings		
Loan from Director	19,275.00	500.00
	19,275.00	500.00

Particulars	(Figures in Rupees Thousands)	
	As at 31.03.2024	As at 31.03.2023
Note - 5		
Trade Payables		
Total outstanding dues of Micro enterprises and Small enterprises	-	-
	19.00	109.76
Total outstanding dues of Creditors other than Micro enterprises and Small enterprises	19.00	109.76

4.1 Disclosures under the Micro, Small & Medium Enterprise Development Act, 2006

**Micro and Small enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 have been determined to the extent such parties have been identified on the basis of information available with the company

5.2 Ageing of Trade payables as at 31.03.2024

(Figures in Rs. 000)

Particulars	Outstanding for following periods from date of transaction					Total
	Unbilled	Less Than 1 year	1-2 years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-	-
(ii) Others	-	19.00	-	-	-	19.00
	-	(109.76)	-	-	-	(109.76)
(iii) Disputed dues – MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-

Figure(s) in the bracket pertains to the F.Y. 22-23

Particulars	(Figures in Rupees Thousands)	
	As at 31.03.2024	As at 31.03.2023
Note - 6		
Other Current Liabilities		
Statutory Dues Payable	1,950.57	(22.89)
Audit Fees Payable	15.00	-
Outstanding Salaries & Wages	-	300.76
Advance from Sundry Debtors	-	30.25
Other Liabilities	-	12.40
Provision for Tax A.Y.2024-25	25.05	-
	1,990.62	320.52



Note-7

FIXED ASSET REGISTER FOR F. Y. 2023-24

Particular / Details of Asset Purchased	Original Cost (Rs)	Dep charged till 01.04.24	WDV as per SLM as on 01.04.24	Addition During the Year	Salvaged value	Depreciable amount over whole life	Dep p.a	Sale	Dep for the Year ended 31.03.2024	Adjusted with Retained Earning/ Impairment	WDV as on 31.03.2024
Computer & Computer Peripherals											
Computer 1	44,850.00	661.00	44,189.00	-	2,243.00	42,607.00	14,202.33	-	14,202.00	29,987.00	-
Computer 2	6,080.00	79.00	6,001.00	-	304.00	5,776.00	1,925.33	-	1,925.00	4,076.00	-
Computer 3		-		43,700.00	2,185.00	41,515.00	13,838.33	-	11,184.00	32,516.00	-
Lenevo Tab				62,52,548.77	3,12,627.00	59,39,921.77	19,79,954.26	52,52,712.08	19,13,937.00	(10,25,351.12)	1,11,250.81
Current Year	50,930.00	740.00	50,190.00	62,96,248.77	3,17,359.00	60,29,819.77	20,09,920.26	52,52,712.08	19,41,248.00	(9,58,772.12)	1,11,250.81
Previous Year	-	-	-	50,930.00	2,547.00	48,383.00	16,127.67	-	740.00	-	50,190.00



Note- 8

(Rs. In Thousand)

Particulars	Companies Act	Income Tax Act	Difference	Tax effect @ 26%
Depreciation	1,941.25	36.64	1,904.61	495.20
Deferred Tax Assets				495.20
Add:- Opening Balance Assets				-
Closing Deferred Tax Assets				495.20



Particulars	(Figures in Rupees Thousands)	
	As at 31.03.2024	As at 31.03.2023
Note - 9		
Trade Receivables		
(Unsecured & Considered Good)		
Other Debts	21,730.90	-
For a period exceeding six months		
	21,730.90	-
Less: Provision for Bad & Doubtful Debt	-	-
	21,730.90	-

9.1 Ageing of Trade Receivable as at 31.03.2024

(Figures in Rs. 000)

Particulars	Outstanding for following periods from date of transaction					Total
	Unbilled	Less Than 1 year	1-2 years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-	-
	-	-	-	-	-	-
(ii) Others	-	21,730.90	-	-	-	21,730.90
	-	-	-	-	-	-
(iii) Disputed dues – MSME	-	-	-	-	-	-
	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
	-	-	-	-	-	-

Figure(s) in the bracket pertains to the F.Y. 22-23

Particulars	(Figures in Rupees Thousands)	
	As at 31.03.2024	As at 31.03.2023
Note - 10		
Short Term Loans & Advances		
(Unsecured & Considered Good)		
Electronic Cash Ledger (GST) (Including RCM)	0.86	14.13
TDS Receivable	295.23	4.85
Advances to Creditors	-	26.74
Preliminary Expense	-	5.85
	296.10	51.57

Particulars	(Figures in Rupees Thousands)	
	As at 31.03.2024	As at 31.03.2023
Note - 11		
Cash and Cash Equivalents		
Balance with Bank		-
HDFC Bank (Current Account)	96.71	319.89
HDFC Bank Ltd - A/c 50200075552580 (Private Placement Offer)	146.20	146.20
Cash on hand	98.39	133.91
	341.30	599.99

Particulars	(Figures in Rupees Thousands)	
	As at 31.03.2024	As at 31.03.2023
Note - 12		
Revenue From Operation		
Dynamic Advertisement	156.05	40.00
Marketing Creative	31.00	-
Static Advertisement	14,326.65	-
	14,513.70	40.00



Particulars	(Figures in Rupees Thousands)	
	As at 31.03.2024	As at 31.03.2023
Note - 13		
Other Income		
Interest on Income Tax Refund	0.19	-
Profit on Sale of Fixed Assets	1,025.35	-
	1,025.54	-

Particulars	(Figures in Rupees Thousands)	
	2023-24	2022-23
Note - 14		
Employee Benefits Expense		
Salaries & Wages	3,026.61	326.96
	3,026.61	326.96

Particulars	(Figures in Rupees Thousands)	
	2023-24	2022-23
Note - 15		
Other Expenses		
Advertisement & Publicity	689.02	144.83
Audit Fees	30.00	-
Business Development Expenses	62.52	0.47
Bank Charges	5.59	0.01
Cab Space Rent	2,271.52	223.00
Car Back Seat Tab Cover	168.00	150.00
Conveyance Expenses	168.57	29.11
Cab Video License Fee	38.28	-
Carriage & Courier Charges	11.06	-
Computer Expenses	147.72	-
Commission Paid	500.25	75.75
DC Converter with USB Cable	127.66	35.10
Depreciation	1,941.25	0.74
Director Remuneration	1,150.00	300.00
Printing & Stationary	14.94	9.30
Repair & Maintenance Services	22.04	12.50
Staff Welfare Expense	85.19	2.66
Travelling Expenses	620.89	57.08
Rates & Taxes	15.42	-
Rent	280.00	-
Professional Fees	1,443.00	-
Loss on Foreign Currency Fluctuation	1.09	-
Filing Fees	2.99	-
General Expenses	8.65	0.22
Miscellaneous Expenses	149.28	4.50
Mobile Device Management (MDM)	120.75	17.50
Sundry Balance Written off	986.69	(0.00)
Service Charges Paid	1.77	-
	11,064.13	1,062.76



Particulars	2023-24	2022-23
Note - 16		
Basic & Diluted Earning Per Share:		
Profit available to equity shareholders (Rs.) before exceptional & extra ordinary items & Tax	19,18,656.10	(13,49,718.25)
Profit available to equity shareholders (Rs.) after exceptional , extra ordinary items & Tax	19,18,656.10	(13,49,718.25)
Weighted average number of equity shares for basic EPS	1,12,120.00	1,12,120.00
Weighted average number of equity shares for diluted EPS	1,12,120.00	1,12,120.00
EPS before exceptional & extra ordinary items - Basic (Rs./No.s)	17.11	(12.04)
EPS after exceptional ,extra ordinary items & Tax- Diluted (Rs./No.s)	17.11	(12.04)

17 Related Party Disclosure

- A. List of related parties where control exists: None
B. Name of the related parties with whom the transactions were carried out during the year:

Name of the Related Party	Relationship
Devendra Goel	Key Managerial Person
Amit Ganguli	Key Managerial Person upto 30.03.2024
Jay Goel	Key Managerial Person from 17.02.2024

Note: Related Party relationship is identified by the Company and relied upon by the Auditors

- C. Transaction during the year with related parties:

Nature of Transaction	Enterprise over which KMP Exercise Significant Influence	
	F.Y. 2023-24 (Fig. in Rs. 000)	F.Y. 2022-23 (Fig. in Rs. 000)
Loan Taken	19,275.00	500.00
Loan Repayment	-	-
Interest Credited	-	-

18 Contingent Liabilities

There are no present obligations requiring provision in accordance with the guiding principles as enunciated in Accounting Standard "Provisions, Contingent Liabilities and Contingent Assets" (AS-29), as it is not probable that the outflow of resources embodying economic benefits will be required.

19 Ratios

Ratio	Numerator	Denominator	Current Period	Previous year	% Variance	Remarks
Current Ratio	Current Assets	Current Liabilities	1.05	0.70	50.04%	
Debt-equity ratio	Total Debt	Shareholder's equity	11.40	(2.19)	0.00%	
Debt Service Coverage Ratio	Earnings available for Debt Service	Debt Service	-	-	N.A.	Refer Note 15.1
Return on Equity Ratio	Net Profit after Taxes-Pref. Dividend	Avg. Shareholder's equity	2.63	(0.16)	-1744.15%	
Inventory turnover ratio	Sales	Average Inventory	-	-	N.A.	Refer Note 15.2
Trade Receivables turnover ratio	Net Credit Sales	Avg. Accounts Receivable	1.34	0.00	36184.25%	
Trade payables turnover ratio	Net Credit Purchases	Avg Accounts Payable	-	-	N.A.	
Net capital turnover ratio	Net Sales	Average Working Capital	0.76	0.18	N.A.	
Net profit ratio	Net Profit after Tax	Net Sales	0.13	(33.74)	N.A.	
Return on capital employed	EBIT	Capital Employed	1.14	5.91	-80.78%	
Return on investment	Net return on investment	Cost of investment	-	-	N.A.	Refer Note 15.3

Note-15.1 During the current & previous year the company had not taken any Term Loan Accordingly, ratio for Debt Service Coverage has not been presented.

Note-15.2 During the current & previous year the company did not have any Inventory. Accordingly, ratio for Inventory turnover ratio has not been presented.

Note-15.3 During the current & previous year the company did not have any Investment. Accordingly, ratio for Inventory turnover ratio has not been presented.



20 In the opinion of Management and to the best of their knowledge and belief the value of realization of Non Current and Current Assets in ordinary course of Business will not be less than the amount for which they are stated in the Balance Sheet.

21 The previous financial year's figures have been reworked, regrouped and reclassified to the extent possible, wherever necessary.

22 Other statutory information

- i. The Company does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.
- ii. The Company do not have any transactions with companies struck off.
- iii. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- iv. The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- v. A. The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries), or
 - b. provide any guarantee, security or the like to or on behalf of the Ultimate BeneficiariesB. The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries), or
 - b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- vi. The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

23 Other information N.A.

Signed in term of our
Attached report of even date
For V Jalan & Co.
Firm's No : 320010E
Chartered Accountants



(C.A. Vishal Jalan)
Partner

M. No.061503

UDIN: 74061503 AKAEKE 3576

Date : 30/08/24

Place: Kolkata





Devendra Goel
Director
DIN: 00673447



Jay Goel
Director
DIN: 08190426