

| HT CONTENT STUDIO LLP  |                     |   |                                     |
|--|---------------------|---|-------------------------------------|
| Balance sheet as at 31 March, 2025                             |                     |   |                                     |
| Particulars  | Notes               | As at<br>March 31, 2025<br>(In INR)                                   | As at<br>March 31, 2024<br>(In INR) |
| <b>I ASSETS</b>  |                     |   |                                     |
| <b>1) Non-current assets</b>                                   |                     |   |                                     |
| (a) Non-current tax assets                                     | 3                   | -   | 23,323                              |
| <b>Total non-current assets</b>                                |                     | -   | <b>23,323</b>                       |
| <b>2) Current assets</b>                                       |                     |   |                                     |
| (a) Financial assets   |                     |   |                                     |
| i. Cash and cash equivalents                                   | 4                   | -   | 6,287,367                           |
| <b>Total current assets</b>                                    |                     | -   | <b>6,287,367</b>                    |
| <b>Total assets</b>  |                     | -   | <b>6,310,689</b>                    |
| <b>II EQUITY AND LIABILITIES</b>                               |                     |   |                                     |
| <b>1) Equity</b>   |                     |   |                                     |
| (a) Partner's Contribution                                     | 5                   | -   | 58,158,046                          |
| (b) Other equity   | 6                   | -   | (58,128,918)                        |
| <b>Total equity</b>  |                     | -   | <b>29,128</b>                       |
| <b>2) Liabilities</b>  |                     |   |                                     |
| <b>Current liabilities</b>                                     |                     |   |                                     |
| (a) Financial Liabilities                                      |                     |   |                                     |
| i. Trade payables  | 7                   | -   | 6,281,561                           |
| <b>Total current liabilities</b>                               |                     | -   | <b>6,281,561</b>                    |
| <b>Total equity and liabilities</b>                            |                     | -   | <b>6,310,689</b>                    |
| <b>Summary of material accounting policies</b>                 | 2                   |   |                                     |
| See accompanying notes to the standalone financial statements. |                     |   |                                     |
| In terms of our report of even date attached                   |                     | <b>For and on behalf of the Partners of<br/>HT Content Studio LLP</b> |                                     |
| <b>For S.R. Batliboi &amp; CO. LLP</b>                         |                     |   |                                     |
| Chartered Accountants<br>(Firm Registration Number: 128901W)   |                     |   |                                     |
| <b>Vishal Sharma</b>   | <b>Sameer Singh</b> | <b>Shamit Bhartia</b>   |                                     |
| Partner  | Partner             | Partner   |                                     |
| Membership No. 096766  |                     |   |                                     |
| UDIN :   |                     |   |                                     |
| <b>Place :</b> New Delhi                                       |                     |   |                                     |
| <b>Date :</b>  |                     |   |                                     |

**HT CONTENT STUDIO LLP****Statement of profit and loss for the year ended 31 March, 2025**

| Particulars   | Notes | March 31, 2025(In INR) | March 31, 2024(In INR) |
|---|-------|------------------------|------------------------|
| <b>I INCOME</b>   |       |                        |                        |
| (a) Revenue from Operations   | 8     | -                      | 33,465,000             |
| (b) Other income  | 9     | 3,465                  | 1,059,209              |
| <b>Total income</b>   |       | <b>3,465</b>           | <b>34,524,209</b>      |
| <b>II EXPENSES</b>  |       |                        |                        |
| (a) Cost of goods sold  | 10    | -                      | 29,022,255             |
| (b) Employee benefits expense   | 11    | 6,000                  | 6,000                  |
| (c) Finance costs   | 12    | -                      | 6,695                  |
| (d) Other expenses  | 13    | 1,762                  | 206,501                |
| <b>Total expenses</b>   |       | <b>7,762</b>           | <b>29,241,451</b>      |
| <b>III Profit before tax (I-II)</b>   |       | <b>(4,297)</b>         | <b>5,282,758</b>       |
| <b>IV Earnings/ (Loss) before interest, tax, depreciation &amp; amortization expense (EBITDA) [III+II(b+c)]</b> |       | <b>(4,297)</b>         | <b>5,289,453</b>       |
| <b>V Tax expense</b>  |       |                        |                        |
| (a) Current tax   |       | -                      | -                      |
| (b) Deferred tax  |       | -                      | -                      |
| <b>Total tax expenses</b>   |       | <b>-</b>               | <b>-</b>               |
| <b>VI Profit/(Loss) for the year (III-V)</b>  |       | <b>(4,297)</b>         | <b>5,282,758</b>       |
| <b>VII OTHER COMPREHENSIVE INCOME</b>   |       |                        |                        |
| <b>A</b> Items that will not to be reclassified to profit or loss   |       |                        |                        |
| Income tax effect   |       | -                      | -                      |
| <b>B</b> Items that will be reclassified to profit or loss  |       |                        |                        |
| Income tax effect   |       | -                      | -                      |
| <b>Total other comprehensive income, net of tax</b>   |       | <b>-</b>               | <b>-</b>               |
| <b>VIII Total comprehensive income for the year, net of tax (VI+VII)</b>  |       | <b>(4,297)</b>         | <b>5,282,758</b>       |

See accompanying notes to the standalone financial statements.

**2**

In terms of our report of even date attached

**For and on behalf of the Partners of  
HT Content Studio LLP****For S.R. Batliboi & CO. LLP**Chartered Accountants  
(Firm Registration Number: 128901W)**Vishal Sharma**Partner  
Membership No. 096766  
UDIN :**Sameer Singh**

Partner

**Shamit Bhartia**

Partner

**Place :** New Delhi**Date :**

**HT CONTENT STUDIO LLP**  
**Statement of changes in equity for the year ended 31 March 2025**

**A. Partner's Contribution (refer Note 7)**

| Particulars                         | Amount<br>(INR)   |
|-------------------------------------|-------------------|
| <b>Balance as at April 1, 2023</b>  | <b>99,999,000</b> |
| Withdrawal during the year          | (41,840,954)      |
| <b>Balance as at March 31, 2024</b> | <b>58,158,046</b> |
| Addition during the year            | -                 |
| Withdrawal during the year          | (58,158,046)      |
| <b>Balance as at March 31, 2025</b> | <b>-</b>          |

**B. Other Equity (refer Note 8)**

| Particulars                         | Reserves & Surplus            |
|-------------------------------------|-------------------------------|
|                                     | Retained Earnings<br>(In INR) |
| <b>Balance as at March 31, 2023</b> | <b>(63,411,678)</b>           |
| Profit for the year                 | 5,282,758                     |
| <b>Balance as at March 31, 2024</b> | <b>(58,128,920)</b>           |
| Profit for the year                 | (4,297)                       |
| <b>Balance as at March 31, 2025</b> | <b>(58,133,217)</b>           |

See accompanying notes to the standalone financial statements.

In terms of our report of even date attached

**For S.R. Batliboi & CO. LLP**  
Chartered Accountants  
(Firm Registration Number: 128901W)

For and on behalf of the Partners of HT Content Studio LLP

**Vishal Sharma**  
Partner  
Membership No. 096766  
UDIN :

**Place:** New Delhi  
**Date:**

**Sameer Singh**  
Partner

**Shamit Bhartia**  
Partner

**HT Content Studio LLP**  
**Notes forming part of financial statements for the year ended March 31,2023**

---

**1. Background information**

HT Content Studio LLP is limited liability Partnership firm domiciled in India and incorporated under the provisions of the Limited Liability Partnership Act 2008.

The date of incorporation is 21 August, 2019.

The registered office of the entity is located at HT House, 2nd Floor, 18-20, Kasturba Gandhi Marg, New Delhi-110001.

The business of the LLP is to create a pipeline of content, starting with development funding of feature films through partnerships with directors and producers and content creation for all digital platforms including Over the top (OTT) and to be engaged in acquiring rights of literary works, books, marketing of the films and other ancillary activities related to its primary business.

**2. Significant accounting policies followed by entity**

**2.1 Basis of preparation**

For the purpose of doing Joint venture accounting (Equity accounting) in books of Hindustan Media Ventures Limited (HMTL), the standalone financial statements of the LLP have been prepared in accordance with the Indian Accounting Standards ('Ind-AS') and comply in all material aspects with the Accounting Standards issued by The Institute of Chartered Accountants of India (ICAI).

The accounting policies are applied consistently to all the periods presented in the financial statements.

The standalone financial statements are presented in Indian Rupees (INR), which is also the entity's functional currency. Rounding of errors has been ignored.

**2.2 Summary of significant accounting policies**

**a) Revenue recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured based on the transaction price which is the consideration as specified in the contract with the customer. Goods and Service Tax (GST) is not received by the entity on its own account. Rather, it is tax collected on behalf of the government. Accordingly, it is excluded from revenue. The entity has concluded that it is the principal in all of its revenue arrangements except in case of facilitating production of movie for Studio/Production House.

**HT Content Studio LLP****Notes forming part of financial statements for the year ended March 31,2023**

---

The specific recognition criteria described below must also be met before revenue is recognised:

**1. Revenue from sale and licensing of movies** - The entity evaluates if a license represents a right to access the content (revenue recognized over time) or represents a right to use the content (revenue recognized at a point in time). The entity has determined that most license revenues are satisfied at a point in time due to their being limited ongoing involvement in the use of the license following its transfer to the customer.

**2. Revenues from production of movies/series for OTT Platforms-**

Revenue from production of movies/series is recognised on delivery of movies/series on gross basis as a Principal.

**3. Revenues from facilitating production of movies for Studio/Production House -**

Revenue from facilitating production of movies is recognised on delivery of movies on net basis as an agent.

**4. Contingent revenue** (if any) is recognised on realised basis.

**b) Taxes**

**Current income tax**

Tax expense is the aggregate amount included in the determination of profit or loss for the period in respect of current tax and deferred tax.

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961.

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Appendix C to Ind AS 12, Income Taxes dealing with accounting for uncertainty over income tax treatments does not have any material impact on financial statements of the entity.

### **Deferred tax**

Deferred tax is provided considering temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss. Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

### **GST/ value added taxes paid on acquisition of assets or on incurring expenses.**

Expenses and assets are recognized net of the amount of GST/ value added taxes paid, except:

- When the tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the tax paid is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable
- When receivables and payables are stated with the amount of tax included

The net amount of tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the balance sheet.

**c) Property, plant and equipment**

Plant and equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met.

Cost comprises the purchase price, borrowing costs if capitalization criteria are met and any directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

**Recognition:**

The cost of an item of property, plant and equipment shall be recognized as an asset if, and only if:

(a) it is probable that future economic benefits associated with the item will flow to the entity; and

(b) the cost of the item can be measured reliably.

All other expenses on existing assets, including day- to- day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

The present value of the expected cost for the decommissioning of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

The entity identifies and determines cost of asset significant to the total cost of the asset having useful life that is materially different from that of the remaining life.

Depreciation is calculated on a straight-line basis over the estimated useful lives of the assets as follows:

| Type of asset       | Useful lives estimated by management (Years) |
|---------------------|--|
| Office IT Equipment | 3  |

Property, Plant and Equipment which are added/disposed off during the year, depreciation is provided on pro-rata basis with reference to the month of addition/deletion.

An item of property, plant and equipment and any significant part initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognized.

**HT Content Studio LLP****Notes forming part of financial statements for the year ended March 31,2023**

---

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

**d) Intangible assets**

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangibles, excluding capitalized development costs, are not capitalized and the related expenditure is reflected in profit or loss in the period in which the expenditure is incurred.

The useful lives of intangible assets are assessed as either finite or indefinite.

Where the entity retains the rights to the film and will be able to exploit these rights over a period of time, the expenditure is classified as an intangible asset. The same are stated at cost less amortization less provision for impairment.

The cost of film is amortized in the ratio of current revenue to expected total revenue. At the end of each accounting period, balance unamortized cost is compared with net expected revenue. If estimate of expected revenue decreases, amortization of movie cost is accelerated. Conversely, if estimates of expected revenue increases, movie cost amortization is decelerated.

Where IP rights have been granted by the Content owner for pitching the Content with Digital platforms for exploring production of film/web-series with the OTT Platform, the expenditure is classified as an intangible asset. The same are stated at cost less amortization less provision for impairment. The cost incurred is amortised over the period for which IP rights have been granted by the Content owner. Amortisation cost is in the nature of marketing expense till the time recoverability of the same is guaranteed from the OTT Platform.

Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on intangible assets with finite lives is recognized in the statement of profit and loss.

Intangible assets with indefinite useful lives are not amortized, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.



**HT Content Studio LLP****Notes forming part of financial statements for the year ended March 31,2023**

---

An intangible asset is derecognized upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising upon de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit or loss.

**e) Inventories**

Where the costs relate to the development and production of a movies/series that will be sold in full to OTT Platforms, the costs directly attributable to movies/series under production is classified as inventory. The same are stated at lower of cost and net realisable value.

The cost of movie is recognised within cost of sales when the corresponding revenue is recognised in the income statement. At the end of each accounting period, balance unamortized cost is compared with net expected revenue. If net expected revenue is less than unamortized cost, the same is written down to net expected revenue.

Where the costs relate to the development of –IP Film Right that will be sold in full to Studio/Production House, the costs directly attributable to the development of IP Film Right is classified as inventory. The same are stated at lower of cost and net realisable value.

The cost of development is recognised within cost of sales when the corresponding revenue is recognised in the income statement. At the end of each accounting period, balance unamortized cost is compared with net expected revenue. If net expected revenue is less than unamortized cost, the same is written down to net expected revenue.

**f) Provisions**

Provisions are recognized when the entity has a present obligation (legal or constructive) as a result of a past event, it is probable 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 the obligation. When the entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

**g) Employee benefits**

Short term employee benefits and defined contribution plans:

**HT Content Studio LLP****Notes forming part of financial statements for the year ended March 31,2023**

---

All employee benefits payable/available within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages and bonus etc. are recognized in the statement of profit and loss in the period in which the employee renders the related service.

Retirement benefit in the form of provident fund is a defined contribution scheme. The Entity has no obligation, other than the contribution payable to the provident fund. The Entity recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

**h) Cash and cash equivalents**

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above.

**i) Measurement of EBITDA**

The Entity has elected to present earnings before interest expense, tax, depreciation and amortization (EBITDA) as a separate line item on the face of the statement of profit and loss. The Entity measures EBITDA on the face of profit/ (loss) from continuing operations. In the measurement, the Entity does not include depreciation and amortization expense, finance costs and tax expense.

**2.3 Significant accounting judgments, estimates and assumptions**

The preparation of the Entity's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. There are no critical estimates or judgments taken as of now while preparing financial statements for period ended 31 March, 2023.

**HT CONTENT STUDIO LLP**  
**Notes to standalone financial statement for the year ended 31 March, 2025**

|                |   |                      |                   |
|----------------|---|----------------------|-------------------|
| <b>Note 3:</b> | <b>Non-current tax assets</b>                         | <b>Amount in INR</b> |                   |
|                | <b>Particulars</b>                                    | <b>March 2025</b>    | <b>March 2024</b> |
|                | Advance payment of income tax/ tax deducted at source | -                    | 23,323            |
|                | <b>Total</b>  | -                    | <b>23,323</b>     |
| <b>Note 4:</b> | <b>Cash and cash equivalents</b>                      | <b>Amount in INR</b> |                   |
|                | <b>Particulars</b>                                    | <b>March 2025</b>    | <b>March 2024</b> |
|                | Cash in Bank  | -                    | 6,287,367         |
|                | <b>Total</b>  | -                    | <b>6,287,367</b>  |
| <b>Note 5:</b> | <b>Partner's Contribution</b>                         | <b>Amount in INR</b> |                   |
|                | <b>Particulars</b>                                    | <b>Amount in INR</b> |                   |
|                | <b>As at April 1, 2023</b>                            | 99,999,000           |                   |
|                | Addition during the year:                             |                      |                   |
|                | -Partner's Contribution                               | -                    |                   |
|                | Withdrawal during the year                            | (41,840,954)         |                   |
|                | <b>As at March 31, 2024</b>                           | <b>58,158,046</b>    |                   |
|                | Addition during the year:                             |                      |                   |
|                | -Partner's Contribution                               | -                    |                   |
|                | Withdrawal during the year                            | (58,158,046)         |                   |
|                | <b>As at March 31, 2025</b>                           | <b>-</b>             |                   |
|                | <b>Breakup-</b>                                       |                      |                   |
|                | <b>Particulars</b>                                    | <b>Amount in INR</b> |                   |
|                | <b>March 2025</b>                                     | <b>March 2024</b>    |                   |
|                | Shamit Bhartia  | 582                  | 1,000             |
|                | HMVL  | (582)                | 58,157,046        |
|                | <b>Total</b>  | -                    | <b>58,158,046</b> |
| <b>Note 6:</b> | <b>Retained earnings</b>                              | <b>Amount in INR</b> |                   |
|                | <b>Particulars</b>                                    | <b>Amount in INR</b> |                   |
|                | <b>At April 1, 2023</b>                               | <b>(63,411,678)</b>  |                   |
|                | Net Profit for the year                               | 5,282,760            |                   |
|                | <b>As at March 31, 2024</b>                           | <b>(58,128,918)</b>  |                   |
|                | Net Profit for the year                               | (4,297)              |                   |
|                | <b>As at March 31, 2025</b>                           | <b>(58,133,215)</b>  |                   |
| <b>Note 7:</b> | <b>Trade Payables</b>                                 | <b>Amount in INR</b> |                   |
|                | <b>Particulars</b>                                    | <b>March 2025</b>    | <b>March 2024</b> |
|                | Trade Payables*                                       | -                    | 8,336             |
|                | Payable to Related Parties (refer note 20)            | -                    | 6,273,225         |
|                | <b>Total</b>  | -                    | <b>6,281,561</b>  |

\*The balance due to suppliers registered under "The Micro, Small and Medium Enterprises Development Act, 2006 as on 31 March 2025 and as on 31 March 2024 is Nil

|                                   |  |                      |                   |
|-----------------------------------|--|----------------------|-------------------|
| <b>Revenue from operations</b>    |  | <b>Amount in INR</b> |                   |
| <b>Note 8:</b>                    | <b>Particulars</b>   | <b>March 2025</b>    | <b>March 2024</b> |
|                                   | Revenue from sale and licensing of movies  | -                    | 33,465,000        |
|                                   | <b>Total</b>   | <b>-</b>             | <b>33,465,000</b> |
| <b>Other Income</b>               |  | <b>Amount in INR</b> |                   |
| <b>Note 9:</b>                    | <b>Particulars</b>   | <b>March 2025</b>    | <b>March 2024</b> |
|                                   | Unclaimed balances/unspent liabilities written back  | 4                    | 827,265           |
|                                   | Profit on sale of assets   | -                    | -                 |
|                                   | Interest Received On Loans, Advances & Deposits  | 3,461                | 231,944           |
|                                   | <b>Total</b>   | <b>3,465</b>         | <b>1,059,209</b>  |
| <b>Cost of goods sold</b>         |  | <b>Amount in INR</b> |                   |
| <b>Note 10:</b>                   | <b>Particulars</b>   | <b>March 2025</b>    | <b>March 2024</b> |
|                                   | Cost of goods sold   | -                    | 29,022,255        |
|                                   | <b>Total</b>   | <b>-</b>             | <b>29,022,255</b> |
| <b>Employee benefits expenses</b> |  | <b>Amount in INR</b> |                   |
| <b>Note 11:</b>                   | <b>Particulars</b>   | <b>March 2025</b>    | <b>March 2024</b> |
|                                   | Salaries, wages and bonus  | -                    | -                 |
|                                   | Contribution to provident and other funds  | 6,000                | 6,000             |
|                                   | <b>Total</b>   | <b>6,000</b>         | <b>6,000</b>      |
| <b>Finance costs</b>              |  | <b>Amount in INR</b> |                   |
| <b>Note 12:</b>                   | <b>Particulars</b>   | <b>March 2025</b>    | <b>March 2024</b> |
|                                   | Interest on debts and borrowings   | -                    | 6,695             |
|                                   | <b>Total</b>   | <b>-</b>             | <b>6,695</b>      |
| <b>Other expenses</b>             |  | <b>Amount in INR</b> |                   |
| <b>Note 13:</b>                   | <b>Particulars</b>   | <b>March 2025</b>    | <b>March 2024</b> |
|                                   | Legal & other professional fees  | -                    | 30,000            |
|                                   | Retainers Fees   | -                    | -                 |
|                                   | Audit Fee  | -                    | 100,000           |
|                                   | Rent, rates and taxes  | -                    | -                 |
|                                   | Other expenses   | 1,762                | 76,501            |
|                                   | <b>Total</b>   | <b>1,762</b>         | <b>206,501</b>    |
| <b>Segment Information</b>        |  |                      |                   |
| <b>Note 14:</b>                   | For the purpose of management review, the Company has one reportable segment - Film production and distribution. |                      |                   |