Annual Accounts of Cyber Astro Limited Financial Year 2020-21

CYBER ASTRO LIMITED BALANCE SHEET AS AT 31 MARCH, 2021

	Note No.	As at 31.03.2021	As at 31.03.2020
ASSETS			
Non - current assets			
Property, plant and equipment	3	416,460.50	523,221
Intangible Assets	4	193,264.00	265,740
Financial assets			
Investments	5	20,000.00	20,000
Loans	6	654,350.00	654,350
Deferred tax assets (net)	7	596,600.00	596,600
Total Non-current assets		1,880,674.50	2,059,911
Current assets			
Inventories	8	66,536.80	152,208
Financial assets			
Trade receivables	9	279,639.28	176,428
Cash and cash equivalents	10	173,245.60	93,474
Current tax assets (net)	11	-	-
Other current assets	12	1,470,736.21	1,401,889
Total Current assets		1,990,157.89	1,823,999
Total assets		3,870,832.39	3,883,910
EQUITY AND LIABILITIES EQUITY			
Equity share capital	13	2,000,000.00	2,000,000
Other equity	14	(16,080,601.06)	(15,437,622)
Total Equity		(14,080,601.06)	(13,437,622)
LIABILITIES			
Non - current liabilities	4.5	604 500 00	625 522
Provisions Total Non-current liabilities	15	694,588.00 694,588.00	635,522 635,522
Current liabilities			
Financial liabilities			
Trade payables	16	16,647,711.02	16,177,957
Other current liabilities	17	190,584.43	128,332
Provisions	15	418,550.00	379,721
Total Current liabilities	15	17,256,845.45	16,686,010
Total Equity & Liabilities		3,870,832.39	3,883,910
		0.00	0.00
As per our report attached	For and	d on behalf of Board C	
For Goel Mintri & Associates	Cyber A	Astro Limited	
Chartered Accountants	7		
(Firm Registration No. 013211N)			
(Pradee	p Gupta	
	Directo	•	
		007520	
	2		
Gopal Dutt			
•			
Partner			
Partner Membership No. 520858	Krishar	n Kant Tulshan	
Gopal Dutt Partner Membership No. 520858 UDIN:21520858AAAAQR4528 Place: New Delhi	Krishar Directo		

CYBER ASTRO LIMITED STATEMENT OF PROFIT ANT LOSS FOR THE YEAR ENDED 31 MARCH, 2021

Revenue from operations 18	Particulars	Note No.	Year ended 31.03.2021	Year ended 31.03.2020
Table 1	INCOME			
EXPENSES 7,931,975 7,894,582.89 Direct Expenses 20 1,290,008 1,511,213 Purchases of stock - in - trade 21 1,290,008 1,511,213 Changes in inventories of finished goods, stock - in - trade and work - in - progress 22 85,671 - 6 Employee benefits expenses 23 3,593,201 5,106,783 Employee benefits expenses 24 971 - 7 Depreciation and amortization expenses 25 179,236 179,236 Other expenses 25 179,236 179,236 Other expenses 26 1,444,90 1,016,631 Total expenses 27 27 Total expense 27 25,650 (1) (Urrent tax 1 594,197 (2,166,319) (2) Deferred tax 2 594,197 (2,418,969) (3) Sarlier year adjustment 4 (3) Expense 4 (3) Expense 4 (43,785) (43,495) (43,495) (43,495) (43,495) (43,495) (43,495) (43,495) (43,495)<	Revenue from operations	18	7,027,174	7,879,006.86
Direct Expenses	Other income	19	4,801	15,576.03
Direct Expenses 20	Total income	=	7,031,975	7,894,582.89
Purchases of stock - in - trade 21	EXPENSES			
Changes in inventories of finished goods, stock - in - trade and work - in - progress in - progress Employee benefits expenses 23 3,593,201 5,106,783 Finance costs 24 971 - Depreciation and amortization expenses 25 179,236 179,236 Other expenses 26 1,444,490 1,961,663 Total expenses 27 (594,197) (2,166,319) Total expenses 27 (1) Current tax (2) Deferred tax (3) Earlier year adjustment Profit / (loss) for the Year Other comprehensive income A (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to other shad will be reclassified to profit or loss (iii) Income tax relating to other shad will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to other shad will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will not be reclassified to profit or loss (3) Earlier year adjustment (48,782) (43,495) (43,495) (442,979) (2,462,464) Earnings per equity share (for continuing operations) 28 Earnings per equity share (for continuing operations) A per our report attached For and on behalf of Board Of Directors Cyber Astro Limited Chartered Accountants (Firm Regis	Direct Expenses	20	1,290,008	1,511,213
Employee benefits expenses 23 3,593,201 5,106,783 Finance costs 24 971 - C Depreciation and amortization expenses 25 179,236 1	Changes in inventories of finished goods, stock - in - trade and work - $% \left(1\right) =\left(1\right) \left(1\right) \left($			1,302,006
Finance costs Depreciation and amortization expenses 25 179,236 179,236 179,236 Other expenses 26 1,444,490 1,961,633 Total expense (594,197) (2,166,319) Total expense 27 (1) Current tax (2) Deferred tax (3) Earlier year adjustment Profit/ (loss) for the Year Other comprehensive income A (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relati	in - progress		85,671	-
Depreciation and amortization expenses 25	Employee benefits expenses	23	3,593,201	5,106,783
Name	Finance costs	24	971	-
Total expenses 7,626,172 10,060,901 Profit / (loss) before tax (594,197) (2,166,319) Tax expense 27 (1) Current tax - 252,650 (2) Deferred tax	Depreciation and amortization expenses	25	179,236	179,236
Profit / (loss) before tax (594,197) (2,166,319) Tax expense 27 252,650 (1) Current tax - 252,650 (2) Deferred tax - - (3) Earlier year adjustment - - Profit/ (loss) for the Year (594,197) (2,418,969) Other comprehensive income (594,197) (2,418,969) A i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassfied to profit or loss (ii) Income tax relating to items that will be reclassfied to profit or loss (ii) Income tax relating to items that will be reclassfied to profit or loss (iii) Income tax relating to items that will be reclassfied to profit or loss (iii) Income tax relating to items that will be reclassfied to profit or loss (iii) Income tax relating to items that will be reclassfied to profit or loss (iii) Income tax relating to items that will be reclassfied to profit or loss (iii) Income tax relating to items that will be reclassfied to profit or loss (iii) Income tax relating to items that will be reclassfied to profit or loss (iii) Income tax relating to items that will be reclassfied to profit or loss (48,782) (43,495) Total comprehensive income for the year 28 (1) Basic (2.97) (12.09) (2.97) (12.09) As per our report attached For and on behalf of Board Of Directors For Goel Mintri & Associates Cyber Astro Limited <td>Other expenses</td> <td>26</td> <td>1,444,490</td> <td>1,961,663</td>	Other expenses	26	1,444,490	1,961,663
Tax expense	Total expenses		7,626,172	10,060,901
1	Profit / (loss) before tax		(594,197)	(2,166,319)
Calcability	Tax expense	27		
Total comprehensive income for the year equity share (for continuing operations) A per our report attached for our report attached Chartered Accountants (Firm Registration No. 013211N) Gopal Dutt Partner Membership No. 520858 UDIN: 21520858AAAAQR4528 Partner Me	(1) Current tax		-	252,650
Profit/ (loss) for the Year Other comprehensive income A (i) Items that will not be reclassified to profit or loss (48,782) (43,495) (ii) Income tax relating to items that will not be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassified to profit or loss (48,782) (43,495) Total comprehensive income for the year (642,979) (2,462,464) Earnings per equity share (for continuing operations) 28 (1) Basic (2.97) (12.09) As per our report attached For and on behalf of Board Of Directors For Goel Mintri & Associates Cyber Astro Limited Chartered Accountants (Firm Registration No. 013211N) Pradeep Gupta Director DIN 00007520 Gopal Dutt Partner Membership No. 520858 UDIN: 21520858AAAAQR4528 UDIN: 21520858AAAAQR4528 Krishan Kant Tulshan Director	(2) Deferred tax		-	-
Other comprehensive income A (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassfied to B (ii) Items that will be reclassified to profit or loss (iii) Income tax relating to items that will be reclassfied to profit or loss (iii) Income tax relating to items that will be reclassfied to profit Income tax relating to profit Income tax relating to items that will be reclassfied to profit Income tax relating to items that will be reclassfied to profit Income tax relating to profit Incom	(3) Earlier year adjustment		-	-
A (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassfied to profit or loss B (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassfied to profit (iii) Income tax relating to items that will be reclassfied to profit (iii) Income tax relating to items that will be reclassfied to profit (48,782) (43,495) Total comprehensive income for the year (642,979) (2,462,464) Earnings per equity share (for continuing operations) 28 (1) Basic (2.97) (12.09) (2) Diluted (2.97) (12.09) As per our report attached For and on behalf of Board Of Directors Cyber Astro Limited Chartered Accountants (Firm Registration No. 013211N) Pradeep Gupta Director DIN 00007520 Gopal Dutt Partner Membership No. 520858 UDIN:21520858AAAAQR4528 Krishan Kant Tulshan Director	Profit/ (loss) for the Year	-	(594,197)	(2,418,969)
B (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassfied to profit (iii) Income tax relating to items that will be reclassfied to profit (48,782) (43,495) (48,782) (43,495) Total comprehensive income for the year (642,979) (2,462,464) Earnings per equity share (for continuing operations) 28 (1) Basic (2.97) (12.09) (2) Diluted (2.97) (12.09) As per our report attached For and on behalf of Board Of Directors For Goel Mintri & Associates Cyber Astro Limited Chartered Accountants (Firm Registration No. 013211N) Pradeep Gupta Director DIN 00007520 Gopal Dutt Partner Membership No. 520858 UDIN:21520858AAAAQR4528 Krishan Kant Tulshan Place: New Delhi	A (i) Items that will not be reclassified to profit or loss		(48,782)	(43,495)
Total comprehensive income for the year (48,782) (43,495) (43,495) (642,979) (2,462,464) Earnings per equity share (for continuing operations) (1) Basic (2.97) (12.09) (2) Diluted (2.97) (12.09) As per our report attached For and on behalf of Board Of Directors For Goel Mintri & Associates Cyber Astro Limited Chartered Accountants (Firm Registration No. 013211N) Pradeep Gupta Director DIN 00007520 Gopal Dutt Partner Membership No. 520858 UDIN:21520858AAAAQR4528 UDIN:21520858AAAAQR4528 Krishan Kant Tulshan Place: New Delhi	B (i) Items that will be reclassified to profit or loss		- -	- -
Earnings per equity share (for continuing operations) (1) Basic (2.97) (12.09) As per our report attached For and on behalf of Board Of Directors For Goel Mintri & Associates Chartered Accountants (Firm Registration No. 013211N) Pradeep Gupta Director DIN 00007520 Gopal Dutt Partner Membership No. 520858 UDIN:21520858AAAAQR4528 UDIN:21520858AAAAQR4528 Place: New Delhi Partner Membership No. 510858 UDIN:21520858AAAAQR4528 Pirector	,	-	(48,782)	(43,495)
(1) Basic (2.97) (12.09) (2) Diluted (2.97) (12.09) As per our report attached For and on behalf of Board Of Directors For Goel Mintri & Associates Cyber Astro Limited Chartered Accountants (Firm Registration No. 013211N) Pradeep Gupta Director DIN 00007520 Gopal Dutt Partner Membership No. 520858 UDIN:21520858AAAAQR4528 UDIN:21520858AAAAQR4528 Place: New Delhi Por and on behalf of Board Of Directors Cyber Astro Limited Krishan Kant Tulshan Director	Total comprehensive income for the year	=	(642,979)	(2,462,464)
(1) Basic (2.97) (12.09) (2) Diluted (2.97) (12.09) As per our report attached For and on behalf of Board Of Directors For Goel Mintri & Associates Cyber Astro Limited Chartered Accountants (Firm Registration No. 013211N) Pradeep Gupta Director DIN 00007520 Gopal Dutt Partner Membership No. 520858 UDIN:21520858AAAAQR4528 UDIN:21520858AAAAQR4528 Place: New Delhi Por and on behalf of Board Of Directors Cyber Astro Limited Krishan Kant Tulshan Director	Earnings per equity share (for continuing operations)	28		
(2) Diluted (2.97) (12.09) As per our report attached For and on behalf of Board Of Directors For Goel Mintri & Associates Cyber Astro Limited Chartered Accountants (Firm Registration No. 013211N) Pradeep Gupta Director DIN 00007520 Gopal Dutt Partner Membership No. 520858 UDIN:21520858AAAAQR4528 UDIN:21520858AAAAQR4528 Place: New Delhi Por and on behalf of Board Of Directors Cyber Astro Limited Krishan Kant Tulshan Director			(2.97)	(12.09)
For Goel Mintri & Associates Chartered Accountants (Firm Registration No. 013211N) Pradeep Gupta Director DIN 00007520 Gopal Dutt Partner Membership No. 520858 UDIN:21520858AAAAQR4528 UDIN:21520858AAAAQR4528 Pradeep Gupta Director Krishan Kant Tulshan Director	• •			(12.09)
Chartered Accountants (Firm Registration No. 013211N) Pradeep Gupta Director DIN 00007520 Gopal Dutt Partner Membership No. 520858 UDIN:21520858AAAAQR4528 Krishan Kant Tulshan Place: New Delhi Director	As per our report attached	For and	on behalf of Board (Of Directors
(Firm Registration No. 013211N) Pradeep Gupta Director DIN 00007520 Gopal Dutt Partner Membership No. 520858 UDIN:21520858AAAAQR4528 Place: New Delhi Pradeep Gupta Director Fradeep Gupta Director	For Goel Mintri & Associates	Cyber A	stro Limited	
(Firm Registration No. 013211N) Pradeep Gupta Director DIN 00007520 Gopal Dutt Partner Membership No. 520858 UDIN:21520858AAAAQR4528 Place: New Delhi Pradeep Gupta Director Fradeep Gupta Director	Chartered Accountants	,		
Pradeep Gupta Director DIN 00007520 Gopal Dutt Partner Membership No. 520858 UDIN:21520858AAAAQR4528 VDIN:21520858AAAAQR4528 Place: New Delhi Director				
Director DIN 00007520 Gopal Dutt Partner Membership No. 520858 UDIN:21520858AAAAQR4528 Place: New Delhi Director	(Pradeer	Gunta	
DIN 00007520 Gopal Dutt Partner Membership No. 520858 UDIN:21520858AAAAQR4528 Krishan Kant Tulshan Place: New Delhi Director			•	
Gopal Dutt Partner Membership No. 520858 UDIN:21520858AAAAQR4528 Krishan Kant Tulshan Place: New Delhi Director				
Partner Membership No. 520858 UDIN:21520858AAAAQR4528 Krishan Kant Tulshan Place: New Delhi Director	Gonal Dutt	2	J. J.LO	
Membership No. 520858 UDIN:21520858AAAAQR4528 Place: New Delhi Krishan Kant Tulshan Director				
UDIN:21520858AAAAQR4528 Krishan Kant Tulshan Place: New Delhi Director				
Place: New Delhi Director	•	Krishan	Kant Tulshan	
Date: 13.05.2021 DIN 00009764		Director	•	
	Date: 13.05.2021	DIN 000	09764	

CYBER ASTRO LIMITED CIN:U93090DL1997PLC086975

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2021

(All amounts in lakhs of INR, unless stated otherwise)

Particulars	Notes	Year Ended 31.03.2021	Year Ended 31.03.2020
A. Cash flow from operating activities			
Profit for the year after tax		(5.94)	(24.19
Adjustments for:			
Remeasurement of Defined Benefit Plans		(0.49)	(0.43
Depreciation & Amortization expenses		1.79	1.79
Income Tax Expense		-	2.53
Debit balances written off		-	-
Profit on sale of assets		-	-
Interest Expenses		0.01	-
Interest income		(0.00)	-
Credit balance written back		-	-
		(4.63)	(20.31
Movements in working capital:		,,	,
Adjustments for (increase) / decrease in operating assets:			
Inventories		0.86	0.18
Trade Receivables		(1.03)	0.60
Other current assets		(0.69)	0.83
Other current assets		(0.03)	0.00
Adjustments for increase / (decrease) in operating liabilities:			
Provisions		0.98	0.72
Trade payables		4.70	17.35
Other current liabilities	<u></u>	0.62	0.59
Cash generated from operations		0.81	(0.04
Income tax paid		-	(2.52
Net cash generated by operating activities (A)	_	0.81	(2.56
B. Cash flow from investing activities			
Sale of Property, plant & equipment			_
Interest received		0.00	-
Acquisition of Property, plant & equipment		-	-
Acquisition of intangible assets		_	_
Loans			_
Share of associates			
Net cash generated by/(used in) investing activities (B)		0.00	-
C Coch Flour from financing activities			
C. Cash Flow from financing activities			
Proceeds from long term borrowings		-	-
Payment of short term borrowings		-	-
Proceeds from equity share capital		- (0.04)	-
Interest paid	_	(0.01)	-
Net Cash generated by/(used in) financing activities		(0.01)	-
D. Exchange difference in foreign currency		-	-
Net decrease in Cash and cash equivalents (A+B+C+D)		0.80	(2.56
Cash and cash equivalents at the beginning of the year		0.93	3.49
Cash and cash equivalents at the end of year end		1.73	0.93

The accompanying statement of significant accounting policies and notes to the financial information are an integral part of this Balance Sheet.

to the financial information are an integral part of this Balance Sheet.

As per our report attached

For Goel Mintri & Associates

Chartered Accountants

(Firm Registration No. 013211N)

For and on behalf of the Board of Directors

Cyber Astro Limited

Pradeep Gupta

Gopal DuttDirectorPartnerDIN 00007520

Membership No. 520858

UDIN: 21520858AAAAQR4528
Place: New Delhi Krishan Kant Tulshan

Date: 13.05.2021 Director
DIN 00009764

3 Property, plant & equipment

Treperely prome or exporprome	opers/) prairie de desprisant										
			GROSS BLOC	K			DEPREC	CIATION		NET BLOCK	
	As At				As At	As At		Adjustment/Ded	As At	As At	As At
Particulars	01-04-2020	Additions	Deductions	Adjustment	31.03.2021	01-04-2020	For the Year	uctions	31.03.2021	31.03.2021	31-03-2020
Computers	147,551.50	-	-	-	147,551.50	57,745.00	-	-	57,745.00	89,806.50	89,806.50
Furniture & Fixtures	781,354.00	-	-	-	781,354.00	433,366.00	106,760.00	-	540,126.00	241,228.00	347,988.00
Equipment & Installations	306,431.00	-	-	-	306,431.00	246,820.00	-	-	246,820.00	59,611.00	59,611.00
Airconditioner	156,475.00	-	-	-	156,475.00	130,660.00	-	-	130,660.00	25,815.00	25,815.00
Total	1,391,811.50	-	-	-	1,391,811.50	868,591.00	106,760.00	-	975,351.00	416,460.50	523,220.50

4 Intangible Assets

٠	unified Added												
			GROSS BLOCK					DEPRECIATION				NET BLOCK	
		As At				As At	As At		Adjustment/Ded	As At	As At	As At	
F	articulars	01-04-2020	Additions	Deductions	Adjustment	31.03.2021	01-04-2020	For the Year	uctions	31.03.2021	31.03.2021	31-03-2020	
5	oftware	582,561.12				582,561.12	316,821.00	72,476.12		389,297.12	193,264.00	265,740.12	
	Total	582,561.12	1	-		582,561.12	316,821.00	72,476.12	•	389,297.12	193,264.00	265,740.12	

Pai	rticulars		As at 31.03.2021	As at 31.03.2020
	n current Investments			
	restments in equity instruments her investments			
	quoted, fully paid up			
	PL ESOP Trust	<u>-</u>	20,000	20,000
		Total ₌	20,000	20,000
Loa	ans - Non current			
	secured, considered good			
	curity deposits		654,350	654,350
	ans to related parties her loans (specify nature)		-	-
Oti	ner lours (speemy fluture)	Total loans	654,350	654,350
		=		
	ferred tax assets / liabilities (net)			
	ferred tax assets Disallowance under the Income Tax Act			
	- Opening Balance		1,368,500	1,368,500
-	- Add : During the year	-	-	-
,	Carry Forward Lossos		1,368,500	1,368,500
	Carry Forward Losses - Opening Balance		(761,600)	(761,600)
	- Add : During the year	_	-	-
		7074 (4)	(761,600)	
		TOTAL (A)	606,900	606,900
De	ferred tax liabilities			
	Related to Fixed Assets			
	- Opening Balance		10,300	10,300
-	- Add : During the year	-	10,300	10,300
		TOTAL (B)		10,300
	Net deferred to	x assets / liabilities (A+B)	596,600	596,600
Inv	ventories			
	ished goods		66,537	152,208
Sto	ock - in - trade (trading goods)	_ -	-	-
		Total ₌	66,537	152,208
Tra	ade receivables			
- U	nsecured, considered good			
	ceeding 6 months from payment due date		- 270 620	176 420
Oti	her trade receivables	Total trade receivables	279,639 279,639	176,428 176,428
		=	2.3,003	170,120
	sh & cash equivalents			
	sh on hand Iances with banks		1,000 172,246	1,256
Dai	ialices with paliks	-	173,246	92,218 93,474
		=	-,	
	rrent tax assets / liabilities (net)			
	epaid income - taxes ss: provisions for income- tax		-	-
Les	ss. provisions for income- tax	Net current tax assets	_	_
	her current assets			
	pital advances vances other than capital advances			
	repaid Expenses		-	-
- A	dvances to Customers		895,569	895,569
- O	ther advances		575,167	506,320
		Total	1,470,736	1,401,889

Note 13: Share capital

Particulars	As at	As at
	31 March, 2021	31 March, 2020
Authorised share capital		
2,00,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2020: 2,00,000)	2,000,000	2,000,000
	2,000,000	2,000,000
Issued, subscribed and fully paid-up		
2,00,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2020: 2,00,000)	2,000,000	2,000,000
	2,000,000	2.000.000

	Particulars	As at 31.03.2021	As at 31.03.2020		
ļ	Other equity				
	General Reserves				
	As per the Last Balance Sheet	-	-		
	Add: Transferred from Retained Earnings	_			
	Retained Earnings	-	-		
	As per last Balance Sheet	(15,437,621.78)	(12,975,158		
	Add: Profit for the year	(642,979.28)			
	,	(16,080,601.06)	·		
	Less: Appropriations	. , ,			
	Transferred to retained earnings	-	-		
	o	(16,080,601.06)	(15,437,622		
	TOTAL	(16,080,601.06)			
;	Provisions - Non current				
	Provision for Gratuity	517,207	484,765		
	Provision for Leave Encashment	177,381	150,757		
	Provision for Expenses	177,361	130,737		
	Total	694,588	635,522		
	Provisions - current	, , , , , , , , , , , , , , , , , , , ,			
	Provision for Gratuity	282,757	266,417		
	Provision for Leave Encashment	135,793	113,304		
	Total	418,550	379,721		
	Totale consulting				
,	Trade payables				
	Due to parties registered under MSMED Act Due to other parties	16,647,711	16 177 057		
	Total	16,647,711	16,177,957 16,177,957		
		20/01/1/22	20,277,507		
1 The Company has not received any intimation from Micro, small and Medium enterprises under the 'Micro, Small					
2	Trade Payables includes amount payable to vendors, consultants, employees et	С			
	Other current liabilities				
	Revenue received in advance				
	Advance payments for which value is still to be given	81,416	12,412		
	The same payments for which value is still to be given	100,460	115,712		

Statutory Dues

109,169

190,584

Total ___

115,920

128,332

F	Particulars	Year ended 31.03.2021	Year ended 31.03.2020
_	Revenue from operations		
9	Sale of products	1,934,307	2,196,872.18
5	Sale of services	5,092,868	5,682,134.68
1	Total	7,027,174	7,879,006.86
	Other income		
	Interest income	240	60.00
	Dividend income	-	-
	Credit Balances Written Back	4,561	14,989.0
	Notice Period Recoverable	<u>-</u>	527.0
1	Total	4,801	15,576.0
	Direct Expenses		
	Purchase of Services	1,153,612	1,390,613.6
F	Packing & Despatch	136,397	120,599.8
	Purchases of stock - in - trade	1,290,008	1,511,213.4
F	Purchase	1,032,595	1,302,006.2
٦	Total	1,032,595	1,302,006.2
. (Changes in inventories of finished goods, stock - in - trade & work - in -	orogress	
	nventories at the end of the year Finished Goods	66 527	152 207 7
r	riiisilea dooas	66,537	152,207.7
	nventory at the beginning of the year		
	Traded Goods		
	Work-in-progress	152 200	152 207 7
	Finished Goods Total	152,208	152,207.7
	iotai	85,671	
	Employee benefits expenses	2 440 500	4 000 245 0
	Salaries & wages	3,448,509	4,868,345.0
	Contribution to provident & other funds Professional Expenses	141,272	204,032.0
	Staff welfare expenses	3,420	34,406.0
	Staff Recruitment and Training	3,420	34,400.0
	Total	3,593,201	5,106,783.0
	Finance costs		
-	interest	971	-
	Other borrowing costs (specify nature)		-
7	Total	971	-
	Depreciation and amortization expense		
	Depreciation of tangible assets	106,760	106,760.0
	Amortization of intangible assets	72,476	72,476.0
7	Total	179,236	179,236.0
	Other expense		
	Power & Fuel Rent	405,000	273,000.0
-	Repairs to Building	263,250	276,000.0
	Repairs to Machinery	17,652	28,740.2
	Insurance	4,203	25,132.0
F	Rates & Taxes (excluding Income Tax)	19,723	4,972.6
	Miscellaneous expenses	430,447	782,419.5
E	Exchange difference	63,585	82,319.4
	Payment to Auditors	30,000	55,000.0
F	Legal and Professional charges	156,212	143,000.0
		26,740	175,492.9
l	Correspondence & Communication		
L	Correspondence & Communication Travelling & Conveyance	27,678	115,586.0
[(·	· · · · · · · · · · · · · · · · · · ·	115,586.0 -
[]	Travelling & Conveyance	· · · · · · · · · · · · · · · · · · ·	115,586.0 - -

	Postforders	Year ended	Year ended
	Particulars	31.03.2021	31.03.2020
	Total	1,444,490	1,961,662.83
	Payment to Auditors		
	Statutory audit fee	30,000	30,000.00
	Limited Review	-	-
	Tax audit fees	-	25,000.0
	Certificate and other fees	-	-
	Reimbursement of expenses.	-	-
	TOTAL	30,000	55,000.0
5.2	Miscellaneous expenditure includes the following:		
	Advertisement & Publicity	-	-
	Bank Charges	4,740	11,882.7
	Directors Fees	· -	-
	Lease & Hire Charges	-	-
	Membership -Professional Bodies	4,870	15,870.0
	Newspaper, Books & Periodicals	200	· -
	other miscellaneous expenses	391,500	435,450.0
	Printing & Stationary	4,285	10,638.4
	R & M Others	-	-
	Vehicle Running & Maintenance	24,852	308,578.3
	Interest		-
		430,447	782,419.5
7	Tax expense		
	Current tax	-	252,650.0
	Deferred tax	-	, -
	Earlier year adjustment	-	-
	Total	-	252,650.0
9	Other comprehensive income		
	Items that will not be reclassified to profit or loss	(48,782.00)	(43,495.0
	Income tax relating to items that will not be reclassfied to profit or loss	-	-
	Items that will be reclassified to profit or loss	-	-
	Income tax relating to items that will be reclassfied to profit or loss		
	Total	(48,782.00)	(43,495.0

Annual Accounts of Cyber Media Services Ltd. Financial Year 2020-21

CYBER MEDIA SERVICES LIMITED BALANCE SHEET AS AT 31 MARCH, 2021

Particulars	Note	As at 3/31/2021	As at 3/31/2020
ASSETS			
Non-Current Assets			
Tangible Assets	3	-	-
Intangible Assets	4	-	-
Financial Assets			
Loans	5	14,100	20,000
Deferred Tax Assets (net)	6	-	<u>-</u> _
Total Non-Current Assets		14,100	20,000
Current Assets			
Financial Assets			
Cash and Bank Balances	7	13,351	14,649
Current Tax Assets (net)	8	-	-
Other Current Asets	9	303,259	359,751
Total Current Assets		316,610	374,400
TOTAL	:	330,710	394,400
EQUITY & LIABILITIES			
Equity			
Share Capital	10	900,000	900,000
Other Equity	11	(837,703)	(744,286)
Total Equity		62,297	155,714
Non-Current Liabilities			
Financial Liabilities			
Long Term Borowings	12	-	-
Total Non-Current Liabilities		-	-
Current Liabilities			
Financial Assets			
Trade Payables	13	268,413	238,686
Total Current Liabilities		268,413	238,686
TOTAL	•	330,710	394,400
		-	-
As per our report attached			
For Goel Mintri & Associates		For and on behalf of Board	l Of Directors
Chartered Accountants (Firm Registration No. 013211N)		Cyber Media Services Ltd	
(Tim negistration No. 015211N)			
		Pradeep Gupta	
		Director	
		DIN 00007520	
Gopal Dutt			
Partner			
Membership No. 520858			
UDIN: 21520858AAAAQT7155			
Place : New Delhi		Krishan Kant Tulshan	
Dated: 13-05-2021		Director	
		DIN 00009764	

CYBER MEDIA SERVICES LIMITED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH, 2021

Particulars	Note No.	Year Ended 3/31/2021	Year Ended 3/31/2020
INCOME	INO.	3/31/2021	3/31/2020
Revenue from Operations	14	_	_
Other Income	15	_	111,209
Total Revenue	13	-	111,209
EXPENDITURE			
Employee Benefits Expenses	16	-	-
Depreciation and Amortization Expenses	17	-	-
Other Expenses	18	93,417	95,550
		93,417	95,550
Profit Before Tax		(93,417)	15,659
Exceptional Items	19	-	(31,574,930)
PROFIT BEFORE TAX		(93,417)	31,590,589
Tax Expenses	20		
Current Tax		-	-
Deferred Tax		-	-
Earlier year adjustment		-	36,053,707
Profit (Loss) for the Period		(93,417)	(4,463,118)
As per our report attached			
For Goel Mintri & Associates		For and on behalf of B	oard Of Directors
Chartered Accountants		Cyber Media Services	Ltd
(Firm Registration No. 013211N)			
		Pradeep Gupta	
		Director	
		DIN 00007520	
Gopal Dutt			
Partner			
Membership No. 520858			
UDIN: 21520858AAAAQT7155		Krishan Kant Tulshan	
Place : New Delhi		Director	
Dated: 13-05-2021		DIN 00009764	

CYBER MEDIA SERVICES LIMITED

CIN: U22130DL2008PLC174146

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2021

(All amounts in lacs of INR, unless stated otherwise)

Particulars	Notes	Year Ended	Year Ended
		3/31/2021	31.03.2020
A. Cash flow from operating activities			
Profit for the year after tax		(0.93)	(44.63)
Adjustments for:			
Depreciation & Amortization expenses		-	
Income Tax Expense		-	360.54
Credit balances written back			(1.11)
Debit balances written off			
Profit on sale of assets			
Interest income		-	
Interest Expense		-	
		(0.93)	314.80
Movements in working capital:			
Adjustments for (increase) / decrease in operating assets:			
Inventories			
Trade Receivables		-	
Other current assets		0.55	1.01
			-
Adjustments for increase / (decrease) in operating liabilities:			-
Provisions		-	-
Trade payables		0.30	(510.76)
Other current liabilities		-	-
Cash generated from operations		(80.0)	(194.95)
Income tax paid		-	0.41
Net cash generated by operating activities (A)	_	(0.08)	(194.54)
B. Cash flow from investing activities			
Sale of Property, Plant & Equipment		-	0.56
Sale of Intangible Assets			193.67
Interest received		-	
Amount paid for investment		-	
Net cash generated by/(used in) investing activities (B)		-	194.23
C. Cash Flow from financing activities			
Proceeds from long term borrowings			
Payment of short term borrowings			
Loan given		0.06	_
Net Cash generated by/(used in) financing activities		0.06	
iver easing enerated by Ausea my maneing activities	_	0.00	-
D. Exchange difference in foreign currency			
Net decrease in Cash and cash equivalents (A+B+C+D)		(0.02)	(0.31)
Cash and cash equivalents at the beginning of the year		0.15	0.46
Cash and cash equivalents at the end of year end		0.13	0.15

The accompanying statement of significant accounting policies and notes to the financial information are an integral part of this Balance Sheet.

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As per our report attached
For Goel Mintri & Associates

Chartered Accountants

(Firm Registration No. 013211N)

For and on behalf of Board Of Directors

Cyber Media Services Ltd

Pradeep Gupta Director DIN 00007520

Gopal Dutt

Partner

Membership No. 520858

UDIN: 21520858AAAAQT7155

Place : New Delhi Dated : 13.05.2021 Krishan Kant Tulshan

Director

DIN 00009764

	CYBER MEDIA SERVICES LIMITED									
	NOTES FORMING PART OF THE FINANCIAL STATEMENTS									
		GROS	S BLOCK			DEPRECIATION	/AMORTIZATION		NET E	BLOCK
	As At			As At	As At		Deduction/	Upto	As At	As At
Particualrs	4/1/2020	Additions	Deductions	3/31/2021	4/1/2020	For the Year	Adjustments	3/31/2021	3/31/2021	3/31/2020
Tangible Assets										
Computer Equipments	=	-	=	=	П	=	-	=	=	ı
Equipments & Installations	=	-	=	=	П	=	-	=	=	ı
Total	-	-	-	-	-	-	-	-	-	-
Intangible Assets										
Capitalized Software (Purchased)	-	-	-	-	-	-	-	-	-	-
Commercial Rights (Internally Generated)	-	-	-	=	=	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

CYBER MEDIA SERVICES LIMITED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note No.	Particulars		As at 3/31/2021	As at 3/31/2020
5	Loans - Non current		3/31/2021	3/31/2020
	Unsecured, considered good			
	- Security deposits		14,100	20,000
	- Loans to related parties		-	-
	- Other loans (specify nature)		-	-
			14,100	20,000
6	Deferred Tax Assets (Net)	=		
	Deferred Tax Assets			
	- Disallowance under the Income Tax Act			
	Opening Balance		-	563,600
	Add: During the year		-	(563,600)
	<i>,</i>		-	-
	- Carry Forward Losses			
	Opening Balance		-	38,274,900
	Add: During the year		-	(38,274,900)
			-	-
	TOTAL (A)	_	-	-
	Deferred Tax Liabilities			
	- Fixed Assets			
	Opening Balance		_	2,875,100
	Add: During the year		<u>-</u>	(2,875,100)
	TOTAL (B)	_	-	-
	TOTAL (A-B)			
	TOTAL (A-b)	=		
7	Cash and Bank Balances :			
	Cash on hand		-	-
	Balances in Current Accounts		13,351	14,649
	Margin Money		<u> </u>	
	TOTAL	_	13,351	14,649
8	Current Tax Assets (net)			
	Unsecured,considered good			
	Advance Income Tax (Net of Provisions)		-	-
		_	-	-
9	Other current assets			
9	Capital advances			
	Advances other than capital advances			
	- Security deposits			
	- Advances to Customers		202.250	250 751
	- Advances to Customers - Other advances -Imprest		303,259	359,751
	- Other auvances -imprest	Total -	202.250	250.754
		Total	303,259	359,751

CYBER MEDIA SERVICES LIMITED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note		As at	As at
No.	Particulars	3/31/2021	3/31/2020
10	Share Capital		
	Authorized Share Capital:		
	100,000 (100,000) Equity Shares of Rs. 10/- each	1,000,000	1,000,000
		1,000,000	1,000,000
	Issued, Susbcribed and Paid Up		
	90,000 (90,000) Equity Shares of Rs. 10 each, subscribed		
	and fully paid up	900,000	900,000
	TOTAL	900,000	900,000
11	Reserves and Surplus		
	Foreign Currency Translation Reserve	-	-
	Securities Premium Reserves		
	As per the last Balance Sheet	79,600,000	79,600,000
	Add: During the year	-	-
	,	79,600,000	79,600,000
	Profit and Loss Account	, ,	• •
	As per last Balance Sheet	(80,344,286)	(75,881,168)
	Add: Profit for the year	(93,417.00)	(4,463,118)
	,	(80,437,703)	(80,344,286)
	TOTAL	(837,703)	(744,286)
42	Too do navables		
13	Trade payables		
	Micro Small and Medium Enterprises	250.412	-
	Others	268,413	238,686
	TOTAL	268,413	238,686

Note 10: Share capital

Particulars	As at 3/31/2021	As at 3/31/2020
Authorised share capital		
1,00,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2020: 1,00,000)	1,000,000	1,000,000
	1,000,000	1,000,000
Issued, subscribed and fully paid-up		
90,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2020: 90,000)	900,000	900,000
	900,000	900,000

See notes (i) to (iii) below

(i) Fully paid equity shares

,, ,	As at 31 Ma	As at 31 March, 2020		
Particulars	Number of shares	Amount	Number of shares	Amount
Shares outstanding at the beginning of the year	90,000	900,000	90,000	900,000
Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	90,000	900,000	90,000	900,000

(ii) Rights, preferences and restriction attached to equity shares

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

(iii) Details of shares held by shareholders holding more than 5% of shares:

	As at 31 March, 2021		As at 31 Ma	arch, 2020
Particulars	Number of shares	% Holding	Number of shares	% Holding
Equity shares of Rs.10 each fully paid				
Kurrent Media LLC	Nil	Nil	90,000	100.00
Cyber Media (India) Ltd	90,000	100.00	Nil	Nil
	90,000	100.00	90,000	100.00

- (a) As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents legal ownerships of shares
- (iv) The Company has not allotted any fully paid up shares pursuant to contract(s) without payment being received in cash nor has allotted any fully paid up shares by way of bonus shares nor has bought back any class of shares during the period of five years immediately preceding the balance sheet date.

Note No.	Particulars	Year Ended 3/31/2021	Year Ended 3/31/2020
14	Revenue from Operations	3/31/2021	3/31/2020
	Sale of Services	_	_
	TOTAL	-	-
		-	
15	Other Income		
	Interest income	-	-
	Other non-operating income		
	Credit Balances Written back	-	111,209.00
	Difference in Exchange	-	-
	Notice Period	-	-
	TOTAL	-	111,209.00
16	Employee Benefits Expenses		
10	Salaries and Wages		_
	Contribution to Provident & Other Funds		_
	Professional Expenses		
	Staff Welfare Expenses.	-	-
	Staff Training Expenses.	_	-
	<u> </u>	-	-
17	Depreciation & Amortization		
	Depreciation of tangible assets	-	-
	Amortization of intangible assets	-	-
		-	-
18	Other expenses		
	Power & Fuel	-	-
	Rental	-	-
	Repairs & Maintenance- Building	-	-
	Repairs & Maintenance- Machinery	-	-
	Insurance	-	-
	Rates & Taxes (excluding Income Tax)	17,424.00	4,000.00
	Miscellaneous Expenditure	1,684.00	5,466.60
	Difference in Exchange	-	-
	Payment to Auditors	17,700.00	17,700.00
	Legal and Professional charges	56,609.00	68,383.00
	Correspondence & Communication	-	-
	Travelling and Conveyance		
	Debit Balance written off	-	-
	Apportioned Expenses	-	-
	Loss on sale of assets		-
	TOTAL	93,417.00	95,549.60
	Decree and the Audithorn		
18.1	Payment to Auditors • Statutory audit fee	17,700.00	17,700.00
	Limited Review	17,700.00	17,700.00
	Tax audit fees		
	Certificate and other fees	-	-
		-	-
	Reimbursement of expenses. TOTAL	17,700.00	17,700.00
			,
18.2	Miscellaneous expenditure includes the following:		
	Advertisement & Publicity	-	-
	Bank Charges	1,298.00	5,403.00
	Directors Fees	-	-
	Lease Rent & Hire Charges	-	-

CYBER MEDIA SERVICES LIMITED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note		Year Ended	Year Ended
No.	Particulars	3/31/2021	3/31/2020
	Membership -Professional Bodies	-	-
	Newspaper, Books & Periodicals	-	-
	other miscellaneous expenses	386.00	63.60
	Printing & Stationery	-	-
	Repairs & Maintenance - Others	-	-
	Vehicle Running & Maintenance		-
		1,684.00	5,466.60
19	Exceptional Item		
	Cyber Media (India) Limited w/off		(31,574,929.60)
			(31,574,929.60)
20	Tax Expense		
	Current tax	-	-
	Deferred tax	-	-
	Earlier year adjustment		36,053,707.00
			36,053,707.00

Annual Accounts of Cybermedia Digitix Ltd. Financial Year 2020-21

CYBERMEDIA DIGITIX LIMITED BALANCE SHEET AS AT 31 MARCH, 2021

BALANCE SHE	ET AS AT 31 MARCH, 20		(Figures in INR)
	Note	As at	As at
	No.	31.03.2021	31.03.2020
ASSETS			
Non - current assets	_		
Property, plant and equipment	3	-	-
Intangible Assets	4	-	-
Financial assets	_		
Investments	5	899,100.00	899,100.00
Deferred tax assets (net)	6		<u> </u>
Total Non - current assets		899,100.00	899,100.00
Current assets			
Financial assets			
Trade receivables	7	-	-
Cash and cash equivalents	8	30,415.00	8,492.00
Bank balances other than above	8	-	-
Other current assets	9	44,556.00	56,148.00
Total Current assets		74,971.00	64,640.00
Total assets		974,071.00	963,740.00
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	10	100,000.00	100,000.00
Other equity	11	(248,631.40)	(161,219.40
Total Equity		(148,631.40)	(61,219.40)
LIABILITIES			
Current liabilities			
Financial liabilities			
Trade payables	12	1,122,702.40	1,024,959.40
Other current liabilities	13	-	-
Total Current liabilities		1,122,702.40	1,024,959.40
Total Equity & Liabilities		974,071.00	963,740.00
As per our report attached	For an	- d on behalf of Board O	f Directors
For Goel Mintri & Associates		rmedia Digitix Limite	
Chartered Accountants	0,20	ouid Digitiz Limito	-
(Firm Registration No. 013211N)			
(Tim Registration No. 013211N)	Pradee	ep Gupta	
	Directo	•	
		007520	
Gopal Dutt			
Partner			
Membership No. 520858	Krishaı	n Kant Tulshan	
UDIN: 21520858AAAAQ\$4956	Directo	or	
Place: New Delhi		009764	
Dated: 12/05/2021	00	-	

Dated: 13/05/2021

CYBERMEDIA DIGITIX LIMITED STATEMENT OF PROFIT ANT LOSS FOR THE YEAR ENDED 31 MARCH, 2021

			(Figures in INR)
	Note	Year ended	Year ended
Particulars	No.	31.03.2021	31.03.2020
INCOME			
Revenue from operations	14	-	-
Other income	15	123.00	-
Total income	=	123.00	-
EXPENSES			
Direct Expenses	16	-	-
Cost of materials consumed	17	-	-
Employee benefits expenses	18	-	-
Finance costs	19	-	-
Depreciation and amortization expenses	20	-	-
Other expenses	21	87,535	85,597
Total expenses	-	87,535	85,597
Profit / (loss) before tax and exceptional items	_	(87,412)	(85,597)
Tax expense	22	, , ,	, , ,
Current tax		-	-
Deferred tax		-	-
Earlier year adjustment		-	-
Profit/ (loss) for the Year	-	(87,412)	(85,597)
Earnings per equity share (for continuing operations)	23		
(1) Basic		(8.74)	(8.56)
(2) Diluted		(8.74)	(8.56)
As per our report attached	For and	on behalf of Board O	of Directors
For Goel Mintri & Associates	Cyberm	edia Digitix Limited	
Chartered Accountants	•	_	
(Firm Registration No. 013211N)			
,	Pradeep	Gupta	
	Director	-	
	DIN 000	07520	
Gopal Dutt	Krishan	Kant Tulshan	
Partner	Director		
Membership No. 520858	DIN 0000		
UDIN: 21520858AAAAQS4956			
Place: New Delhi			

Dated: 13/05/2021

CYBERMEDIA DIGITIX LIMITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2021

		Notes	Year Ended 3/31/2021	Year Ended 31.03.2020
A. Ca	sh flow from operating activities			
	Profit for the year after tax		(87,412.00)	(85,597.40)
	Adjustments for:			
	Depreciation & Amortization expenses		-	-
	Income Tax Expense		-	-
	Interest income		123.00	-
	Interest Expense			-
			(87,289.00)	(85,597.40)
	Movements in working capital:			
	Adjustments for (increase) / decrease in operating assets:			
	Inventories		-	-
	Trade Receivables		-	-
	Other current assets		11,592.00	10,863.00
	Adjustments for increase / (decrease) in operating liabilities:			
	Provisions		_	-
	Trade payables		97,743.00	55,807.40
	Other current liabilities		-	, -
	Other financial liabilities		_	_
	Cash generated from operations		22,046.00	(18,927.00)
	Income tax paid		,	-
	Net cash generated by operating activities (A)		22,046.00	(18,927.00)
B. Ca	sh flow from investing activities			
	Interest received		(123.00)	-
	Amount paid for investment			-
	Net cash generated by/(used in) investing activities (B)		(123.00)	-
C. Cas	sh Flow from financing activities			
	Proceeds from equity share capital		-	-
	Interest paid			-
	Net Cash generated by/(used in) financing activities			-
D.	Exchange difference in foreign currency		-	-
	Net decrease in Cash and cash equivalents (A+B+C+D)		21,923.00	(18,927.00)
	Cash and cash equivalents at the beginning of the year		8,492.00	27,419.00
	Cash and cash equivalents at the end of year end		30,415.00	8,492.00
Caa -	common sing notes to the financial statements			

See accompanying notes to the financial statements

As per our report attached

For Goel Mintri & Associates

Chartered Accountants

(Firm Registration No. 013211N)

1-23

For and on behalf of the Board of Directors Cybermedia Digitix Limited

Gopal DuttPradeep GuptaPartnerDirectorMembership No. 520858DIN 00007520

UDIN: 21520858AAAAQS4956

Place: New Delhi Krishan Kant Tulshan Dated: 13/05/2021 DIN: 00009764

3 Property, plant & equipment (Figures in INR)

· · operty) plant a equipment											/ga. co
_			GROSS BL	OCK	•		EPRECIATION	ON/AMORTIZATIO	N	NE	Г ВLОСК
	As At				As At	As At			As At	As At	
	01-04-				31-	01-04-		Adjustment/Dedu	31-	31-	As At
Particulars	2020	Additions	Deductions		03-2021	2020	For the Year	ctions	03-2021	03-2021	31-03-2020
Tangible Assets											
Freehold Land	-				-	-	-		-	-	-
Building	-				-	-	-		-	-	-
Computers	-	-			-	-	-		-	-	-
Furniture & Fixtures	-				-	-	-		-	-	-
Equipment & Installations	-	-			-	-	-		-	-	-
Airconditioner	-	-			-	-	-		-	-	-
Generator	-				-	-	-		-	-	-
Vehicles	_	-			-	-	-		-	-	-
Total	-	-	-		-	-	-	-	-	-	-

4 Intangible Assets

			GROSS BI	OCK		D	EPRECIATIO	N/AMORTIZATIO	N	NET	BLOCK
	As At				As At	As At			As At	As At	
	01-04-				31-	01-04-		Adjustment/Dedu	31-	31-	As At
Particulars	2020	Additions	Deductions		03-2021	2020	For the Year	ctions	03-2021	03-2021	31-03-2020
Software	=				-	-	-		-	-	-
Total	-	-	-		-	-	-	-	-	-	-

(Figures in INR) As at 31.03.2021 As at 31.03.2020 **Particulars** Number Amount Number Amount NON CURRENT INVESTMENTS Trade Investments (in Equity Shares) Unquoted Cyber Media Research & Services Limited 90,000 899,100 90,000 899,100 Equity shares of Rs.10 each fully paid Total 90,000 899,100 899,100

			(Figures in
		As at	As at
Particulars		31.03.2021	31.03.2020
Deferred tax assets / liabilities (net)			
Deferred tax assets			
Opening Balance		-	
Add : During the year		-	
- Carry Forward Losses		-	
Opening Balance		_	
Add : During the year		-	
- '		-	
	TOTAL (A)	-	
Deferred tax liabilities			
- Related to Fixed Assets			
Opening Balance		-	
Add : During the year		-	
	 (a)	-	
	TOTAL (B)	-	
Net deferred tax assets / liabilities (A+B)		-	
Trade receivables			
Unsecured, considered good			
Exceeding 6 months from payment due date		_	
Other Trade receivables		-	
Total trade receivables	•	_	

			(Figures in INR)
	,	As at	As at
Particulars		31.03.2021	31.03.2020
Cash & cash equivalents			
Cash on hand		600.00	600.00
Balances with banks		19,815.00	7,892.00
Fixed Deposits		10,000.00	-
	_	30,415.00	8,492.00
Other Bank balances	_		
Margin Accounts	_	-	-
Other current assets		-	-
Preliminary Expenses		32,589.00	43,453.00
Prepaid Expenses		-	· -
Advances to Customers		11,967.00	12,695.00
Other advances -Imprest		-	-
	Total	44,556.00	56,148.00

Note 12: Share capital		(Figures in INR)
Particulars	As at 3/31/2021	As at 3/31/2020
Authorised share capital		
10,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2020: 10,000)	100,000	100,000
	100,000	100,000
Issued, subscribed and fully paid-up		
10,000 fully paid equity shares of Rs. 10 each (as at 31 March, 2020: 10,000)	100,000	100,000
	100,000	100,000

		(Figures in INR
	As at	As at
Particulars	31.03.2021	31.03.2020
Other equity		
General Reserves		
As per the Last Balance Sheet	-	-
Add: Transferred from Retained Earnings		
Retained Earnings	-	-
As per last Balance Sheet	(161,219.40)	(75,622.00
Add: Profit for the year	(87,412.00)	(85,597.40
	(248,631.40)	(161,219.40
Less: Appropriations		
Transferred to retained earnings	-	-
	(248,631.40)	(161,219.40
TOTAL =	(248,631.40)	(161,219.40
Trade payables		
Due to parties registered under MSMED Act	-	-
Total outstanding dues of creditors other than micro and small enterprises	1,122,702.40	1,024,959.40
Total	1,122,702.40	1,024,959.40
Other current liabilities		
Security Deposit	_	_
Advance payments for which value is still to be given	_	_
. ,		
Statutory Dues	<u>-</u>	<u> </u>
Total	-	-

(Figures in INR) Year ended 31.03.2021 **Particulars** Year ended 31.03.2020 14 Revenue from operations Sale of products Sale of services Total 15 Other income Interest income 123.00 Dividend income Credit Balances Written Back Difference in Exchange 123.00 16 Direct Expenses Printing & Processing **Content Expenses** Packing & Despatch 17 Cost of materials consumed Inventory at the beginning of the year Add : Purchases Less: Inventory at the end of the year Cost of materials consumed 18 Employee benefits expenses Salaries & wages Contribution to provident & other funds **Professional Expenses** Staff welfare expenses Staff Recruitment and Training Total 19 Finance costs Interest Other borrowing costs Total

(Figures in INR) Year ended **Particulars** 31.03.2021 Year ended 31.03.2020 20 Depreciation and amortization expense Depreciation of tangible assets Amortization of intangible assets Total 21 Other expense Power & Fuel Rent Repairs to Building Repairs to Machinery Insurance Rates & Taxes (excluding Income Tax) 23,203.00 17,574.40 11,032.00 Miscellaneous expenses 13,223.00 Exchange difference 11,800.00 11,800.00 Payment to Auditors Legal and Professional charges 43,000.00 41,500.00 Correspondence & Communication Travelling & Conveyance **Debit Balances Written Off** FMS Charges Loss / (profit) on sale of fixed assets (net) 87,535.00 85,597.40 Total 21.1 Payment to Auditors • Statutory audit fee 11,800.00 11,800.00 • Limited Review • Tax audit fees • Certificate and other fees • Reimbursement of expenses. TOTAL 11,800.00 11,800.00 21.2 Miscellaneous expenditure includes the following: Advertisement & Publicity Bank Charges 2,360.00 **Directors Fees** Lease & Hire Charges Membership -Professional Bodies Newspaper, Books & Periodicals other miscellaneous expenses 168.00 **Printing & Stationary** R & M Others Vehicle Running & Maintenance Interest Preliminary Expenses Written off 10,864.00 10,863.00 11,032.00 13,223.00 22 Tax expense Current tax Deferred tax Earlier year adjustment Total

Annual Accounts of Cyber Media Services Pte. Limited Financial Year 2020-21

CYBER MEDIA SERVICES PTE LIMITED BALANCE SHEET AS AT 31 MARCH, 2021

Particulars	Note	As at	As at	As at	As at
raiticulais	No.	31.03.2021	31.03.2021	31.03.2020	31.03.2020
		USD	INR	USD	INR
ASSETS					
Non-current assets					
Property, plant and equipment	3	-	-	-	-
Intangible Assets	4	-	-	-	-
Financial assets					
Loans	5	-	-	-	-
Deferred tax assets (net)	6		-	-	-
Total Non-current assets		-	-	-	-
Current assets					
Financial assets					
Trade receivables	7	93,990.67	6,908,314.25	3,782.82	282,727.97
Cash and cash equivalents	8	73,103.16	5,373,082.26	1,596.72	119,338.85
Current tax assets (net)	9	-	-	-	-
Other current assets	10	26,100.00	1,918,350.00	34,800.00	2,600,952.00
Total Current assets		193,193.83	14,199,746.51	40,179.54	3,003,018.82
Total assets		193,193.83	14,199,746.51	40,179.54	3,003,018.82
EQUITY AND LIABILITIES					
EQUITY					
Equity Share Capital	11	1,000.00	66,150.00	1,000.00	66,150.00
Other Equity	12	43,891.84	3,233,400.24	33,143.77	2,485,755.37
Total Equity		44,891.84	3,299,550.24	34,143.77	2,551,905.37
Non-current liabilities					
Provisions	13	-	-	-	-
Other non - current liabilities	14		-	-	-
Total Non-current liabilities			-	-	-
Current liabilities					
Financial liabilities					
Trade payables	15	115,265.27	8,471,997.35	6,035.77	451,113.45
Other financial liabilities excl. provisions	16	-	-	-	-
Other current liabilities	17	32,124.66	2,361,162.51	-	-
Provisions	13	912	67,036.41	-	-
Total Current liabilities		148,301.99	10,900,196.27	6,035.77	451,113.45
Total Equity & Liabilities		193,193.83	14,199,746.50	40,179.54	3,003,018.82

For and on behalf of Board of Directors

Pradeep Gupta Director

Place : New Delhi Dated : 13th May, 2021

CYBER MEDIA SERVICES PTE LIMITED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2021

Particulars	Note	Year ended	Year ended		
Particulars	No.	31.03.2021	31.03.2021	31.03.2020	31.03.2020
		USD	INR	USD	INR
INCOME					
Revenue from operations	18	1,006,127.79	73,718,983.17	10,504.80	766,010.02
Other income	19	4.33	317.26	-	-
Total income		1,006,132.12	73,719,300.43	10,504.80	766,010.02
EXPENSES					
Direct Expenses	20	941,683.21	68,997,128.80	14,147.95	1,031,668.51
Employee benefits expenses	21	-	-	-	-
Finance costs	22	-	-	-	-
Depreciation and amortization expenses	23	-	-	-	-
Other expenses	24	52,788.78	3,867,833.91	12,253.37	893,515.74
Total expenses		994,471.99	72,864,962.71	26,401.32	1,925,184.25
Profit / (loss) before tax and exceptional ite	ms	11,660.13	854,337.73	(15,896.52)	(1,159,174.24)
Tax expense	25				
Current tax		912.06	66,826.64	38.00	2,770.96
Deferred tax		-	-	-	-
Earlier year adjustment			-	-	-
Profit after Tax		10,748.07	787,511.09	(15,934.52)	(1,161,945.20)

For and on behalf of Board of Directors

Pradeep Gupta Director

Place : New Delhi Dated : 13th May, 2021

CYBER MEDIA SERVICES PTE LIMITED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Particulars	As at	As at
	31.03.2021	31.03.2021
	USD	INR
Loans - Non current		
Unsecured, considered good		
- Security deposits	-	-
- Loans to related parties	-	-
- Advances to others	-	-
Total loans	-	-
Deferred tax assets / liabilities (net)		
Deferred tax assets		
Opening Balance	-	-
Add : During the year	-	-
ç ,		-
- Carry Forward Losses		
Opening Balance	-	-
Add : During the year	-	-
,	-	-
TOTAL (A)		-
Deferred tax liabilities		
- Related to Fixed Assets		
Opening Balance	-	-
Add : During the year	-	-
	-	-
TOTAL (B)	-	-
Net deferred tax assets / liabilities (A+B)	-	-
Trade receivables		
- Unsecured, considered good		
Exceeding 6 months from payment due date	-	_
Other trade receivables	93,990.67	6,908,3
Total	93,990.67	6,908,3

8	Cash & cash equivalents Cash on hand		
	Balances with banks	73,103.16	5,373,082
		73,103.16	5,373,082
9	Current tax assets / liabilities (net)		
	Prepaid income - taxes	-	-
	Less: provisions for income- tax	-	-
	Net current tax assets	-	-
10	Other current assets		
	Preliminary Expenses	26,100.00	1,918,350
	Advances to Customers	-	-
	Other advances -Imprest		-
		26,100.00	1,918,350
11	Share capital Authorised		
	250,000 Equity Shares of Rs. 10 each	-	-
	Issued, subscribed & paid up		
	1000 Equity Shares of Rs. 1 each	1,000.00	66,150
	Total	1,000.00	66,150

L2	Other equity		
	Foregin Currency Translation Reserve	-	553,059
	General Reserves		
	As per the Last Balance Sheet	-	-
	Add: Transferred from Retained Earnings		
		-	-
	Retained Earnings		
	As per last Balance Sheet	33,143.77	1,892,830
	Add: Profit for the year	10,748.07	787,511
		43,891.84	2,680,341
	Less: Appropriations		
	Transferred to retained earnings	-	
		43,891.84	2,680,341
	TOTAL	43,891.84	3,233,400
L3	Additional information as per Schedule III PROVISIONS		
13	PROVISIONS Non current Provision for employee benefits Provision for Gratuity Provision for Expenses	- -	<u>.</u>
13	PROVISIONS Non current Provision for employee benefits Provision for Gratuity	- - -	- - -
13	PROVISIONS Non current Provision for employee benefits Provision for Gratuity Provision for Expenses	- - - - -	- - - -
13	PROVISIONS Non current Provision for employee benefits Provision for Gratuity Provision for Expenses Provision for Leave Encashment Current	- - - -	- - - -
13	PROVISIONS Non current Provision for employee benefits Provision for Gratuity Provision for Expenses Provision for Leave Encashment Current Provision for Gratuity	- - - - - -	- - - - -
13	PROVISIONS Non current Provision for employee benefits Provision for Gratuity Provision for Expenses Provision for Leave Encashment Current Provision for Gratuity Provision for Leave Encashment	- - - - - - 912.06	- - - - - - - - - - - - - - - - - - -
13	PROVISIONS Non current Provision for employee benefits Provision for Gratuity Provision for Expenses Provision for Leave Encashment Current Provision for Gratuity	- - - - - 912.06	- - - - - 67,036.41
13	PROVISIONS Non current Provision for employee benefits Provision for Gratuity Provision for Expenses Provision for Leave Encashment Current Provision for Gratuity Provision for Leave Encashment	- - - - - - 912.06 912.06	- - - - 67,036.41 67,036.41
13	PROVISIONS Non current Provision for employee benefits Provision for Gratuity Provision for Expenses Provision for Leave Encashment Current Provision for Gratuity Provision for Leave Encashment		
	PROVISIONS Non current Provision for employee benefits Provision for Gratuity Provision for Expenses Provision for Leave Encashment Current Provision for Gratuity Provision for Leave Encashment Provision for Income Tax		
	PROVISIONS Non current Provision for employee benefits Provision for Gratuity Provision for Expenses Provision for Leave Encashment Current Provision for Gratuity Provision for Leave Encashment Provision for Leave Encashment Provision for Leave Encashment Provision for Income Tax		
	PROVISIONS Non current Provision for employee benefits Provision for Gratuity Provision for Expenses Provision for Leave Encashment Current Provision for Gratuity Provision for Leave Encashment Provision for Leave Encashment Provision for Income Tax Other non - current liabilities Revenue received in advance		

15	Trade payables Due to parties registered under MSMED Act Due to other parties Total	115,265.27 115,265.27	- 8,471,997 8,471,997
16	Other financial liabilities - Current Current maturities of long term debt Interest accrued Loans and Advances for value still to given	_	<u>-</u>
17	Other current liabilities Revenue received in advance Advance payments for which value is still to be given Statutory Dues Total	32,124.66 32,124.66	2,361,163 - 2,361,163

CYBER MEDIA SERVICES PTE LIMITED										
NOTES FORMING PART OF THE FINANCIAL STATEMENTS										
										(In USD)
		GRO	SS BLOCK		DEPRECIATION				NET BLOCK	
	AS AT			AS AT	UPTO	FOR THE		AS AT	AS AT	AS AT
DESCRIPTION	01.04.2020	ADDITIONS	DEDUCTIONS	31.03.2021	31.03.2020	YEAR	ADJUSTMENTS	31.03.2021	31.03.2021	31.03.2020
GOODWILL			-	-				ı	-	
FREE HOLD LAND			-	-			-	ı	-	
SOFTWARE PACKAGE	-		-	-	-		-	-	-	-
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-	-	-	-	-
Computers	-	-	-	-	-	1	-	1	-	-
				·		-				
TOTAL	-	-	-	-	-	-	-	-	-	-

CYBER MEDIA SERVICES PTE LIMITED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

NOTESTONWING PART OF THE FINANCIAL STATEMENTS										
	GROSS BLOCK					DEPF	NET BLOCK			
DESCRIPTION	AS AT 01-04-2020	ADDITIONS	DEDUCTIONS	AS AT 31.03.2021	UPTO 31.03.2020	FOR THE YEAR	ADJUSTMENTS	UPTO 31.12.2021	AS AT 31.03.2021	AS AT 31.03.2020
GOODWILL			-	-				-	-	
FREE HOLD LAND			-	-			-	-	-	
SOFTWARE PACKAGE	-		-	-	-		-	-	-	-
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-	-	-	-	-
Computers	-	-	-	-	-	-	-	-	-	-
Total as at 31.03.2021	-	-	-	-	-	-	-	-	-	-

CYBER MEDIA SERVICES PTE LIMITED NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Name		Particulars	Year ended 31.03.2021	Year ended 31.03.2021
Sale of products (including excise duty) Sale of services 1,006,127.79 73,718,983				
Sale of services	18	Revenue from operations		
Total		Sale of products (including excise duty)	-	-
Total 1,006,127.79 73,718,983 73,718,983 73,718,983 73,718,983 73,718,983 73,718,983 73,718,983 73,718,983 74,718			1,006,127.79	73,718,983
Divident income Interest income Divident income Credit Balances Written Back A.33 317 Notice Pay-Income Credit Balances Written Back A.33 317 Total A.33 317 Total A.33 317 Total A.33		Other operating revenue	-	
Interest income		Total	1,006,127.79	73,718,983
Interest income	19	Other income		
Credit Balances Written Back Notice Pay - Income Total 4.33 317 Notice Pay - Income 4.33 317 Total 4.33 317 20 Direct Expenses Digital Services Royalty 941,683.21 68,997,129 21 Employee benefits expenses Salaries & wages Contribution to provident & other funds Professional Expenses Staff welfare expenses Staff welfare expenses Staff Recruitment and Training Total - - 22 Finance costs Interest Other borrowing costs Total - - - 23 Depreciation of tangible assets Amortization expense Depreciation of intangible assets Sample Sample assets Sample assets Sample assets Sample assets Sample assets Sample Sample assets			-	_
Notice Pay -Income - - Total 4.33 3.17 20 Direct Expenses 941,683.21 68,997,129 Royalty 941,683.21 68,997,129 21 Employee benefits expenses 941,683.21 68,997,129 21 Employee benefits expenses - - Salaries & wages - - - Contribution to provident & other funds - - - Professional Expenses - - - - Staff Recruitment and Training - - - - Total -		Dividend income	-	_
Total 4.33 317 Direct Expenses Digital Services Royalty 941,683.21 68,997,129 Employee benefits expenses Salaries & wages Contribution to provident & other funds Professional Expenses Staff Recruitment and Training Total Total Direct Staff Recruitment and Training Total Total Depreciation of tangible assets Amortization of intangible assets Amortization of investment property Total Depreciation of investment property		Credit Balances Written Back	4.33	317
Total 4.33 317 Direct Expenses Digital Services Royalty 941,683.21 68,997,129 Employee benefits expenses Salaries & wages Contribution to provident & other funds Professional Expenses Staff Recruitment and Training Total Total Direct Staff Recruitment and Training Total Total Depreciation of tangible assets Amortization of intangible assets Amortization of investment property Total Depreciation of investment property		Notice Pay -Income	-	_
Digital Services 941,683.21 68,997,129 Royalty - - Employee benefits expenses 941,683.21 68,997,129 Salaries & wages - - Contribution to provident & other funds - - Professional Expenses - - Staff welfare expenses - - Staff welfare expenses - - Staff Recruitment and Training - - Total - - Interest - - - Other borrowing costs - - - Total - - - Depreciation and amortization expense - - - Depreciation of intangible assets - - - Amortization of intangible assets - - - Depreciation of investment property - - - Total - - - Establishment Expenses - - - -		•	4.33	317
Digital Services 941,683.21 68,997,129 Royalty - - Employee benefits expenses 941,683.21 68,997,129 Salaries & wages - - Contribution to provident & other funds - - Professional Expenses - - Staff welfare expenses - - Staff welfare expenses - - Staff Recruitment and Training - - Total - - Interest - - - Other borrowing costs - - - Total - - - Depreciation and amortization expense - - - Depreciation of intangible assets - - - Amortization of intangible assets - - - Depreciation of investment property - - - Total - - - Establishment Expenses - - - -	20	Direct Eynances		
Royalty 941,683.21 68,997,129 Imployee benefits expenses Salaries & wages Contribution to provident & other funds Professional Expenses Staff welfare expenses Staff welfare expenses Staff Recruitment and Training Total Interest Other borrowing costs Total Depreciation and amortization expense Depreciation of intangible assets Depreciation of intangible assets Depreciation of investment property Total Other expense Establishment Expenses Power & Fuel Rent Repairs to Building Repairs to Building Repairs to Machinery Insurance Rates & Taxes (excluding Income Tax) Miscellaneous expenses Exhange difference Payment to Auditors Legal and Professional charges Legal and Professional charges Legal and Professional charges Legal and Professional charges Legal Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances Provision for doubtful debts and advances Provision for doubtful debts and advances	20		941,683.21	68,997,129
21 Employee benefits expenses Salaries & wages Contribution to provident & other funds Professional Expenses Staff welfare expenses Staff Recruitment and Training Total 22 Finance costs Interest Other borrowing costs Total 23 Depreciation and amortization expense Depreciation of intangible assets Amortization of intangible assets Depreciation of investment property Total 24 Other expense Establishment Expenses Power & Fuel Rent Repairs to Building Repairs to Machinery Insurance Rates & Taxes (excluding Income Tax) Miscellaneous expenses Legal and Professional charges Correspondence & Communication Travelling & Conveyance Debit Balances Written Off FMS Charges Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances		_	-	-
Salaries & wages Contribution to provident & other funds Professional Expenses Staff welfare expenses Staff Recruitment and Training Total 22 Finance costs Interest Other borrowing costs Total 23 Depreciation and amortization expense Depreciation of tangible assets Amortization of intangible assets Depreciation of investment property Total 24 Other expense Establishment Expenses Power & Fuel Rent Repairs to Building Repairs to Machinery Insurance Rates & Taxes (excluding Income Tax) Miscellaneous expenses Legal and Professional charges Correspondence & Communication Travelling & Conveyance Debit Balances Written Off FMS Charges Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances		, ,	941,683.21	68,997,129
Contribution to provident & other funds Professional Expenses Staff welfare expenses Staff Recruitment and Training Total 22 Finance costs Interest Other borrowing costs Total 23 Depreciation and amortization expense Depreciation of tangible assets Amortization of intangible assets Depreciation of intangible assets Depreciation of investment property Total 24 Other expense Establishment Expenses Power & Fuel Rent Repairs to Building Repairs to Building Repairs to Machinery Insurance Rates & Taxes (excluding Income Tax) Miscellaneous expenses Legal and Professional charges Legal and Professional charges Legal and Professional charges Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances	21			
Professional Expenses Staff welfare expenses Staff Recruitment and Training Total Professional Expenses Staff Recruitment and Training Total Professional Expenses Staff Recruitment and Training Total Professional Expenses Substance costs Interest Other borrowing costs Total Professional Amortization expense Depreciation of tangible assets Amortization of intangible assets Depreciation of investment property Total Professional Expenses Establishment Expenses Power & Fuel Rent Repairs to Building Repairs to Building Repairs to Machinery Insurance Rates & Taxes (excluding Income Tax) Miscellaneous expenses Exchange difference Payment to Auditors Legal and Professional charges Dosi (groft) on sale of fixed assets (net) Provision for doubtful debts and advances - Consumer Staff Recruitment and Training Total - Consumer Staff Recruitment and Training Total		•	-	-
Staff welfare expenses Staff Recruitment and Training Total		•	-	-
Staff Recruitment and Training Total Total Total Total 22 Finance costs Interest Other borrowing costs Total Total Total Total 23 Depreciation and amortization expense Depreciation of tangible assets Amortization of intangible assets Depreciation of intangible assets Depreciation of investment property Total Total 24 Other expense Establishment Expenses Power & Fuel Rent Repairs to Building Repairs to Building Repairs to Building Repairs to Machinery Insurance Rates & Taxes (excluding Income Tax) Miscellaneous expenses Exchange difference Payment to Auditors Legal and Professional charges Travelling & Conveyance Debit Balances Written Off FMS Charges Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances			-	-
Total		•	-	-
Provision for doubtful debts and advances Provision for doubtf		<u> </u>		<u> </u>
Interest Other borrowing costs 7		Total		
Other borrowing costs Total Total 23 Depreciation and amortization expense Depreciation of tangible assets Amortization of intangible assets Epereciation of intengible assets Depreciation of investment property Total 24 Other expense Establishment Expenses Power & Fuel Rent Repairs to Building Repairs to Building Repairs to Machinery Insurance Rates & Taxes (excluding Income Tax) Miscellaneous expenses Exchange difference Payment to Auditors Legal and Professional charges Debit Balances Written Off FMS Charges Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances	22	Finance costs		
Total		Interest	-	-
Depreciation and amortization expense Depreciation of tangible assets Amortization of intangible assets Depreciation of intangible assets Depreciation of investment property Total Depreciation of intangible assets Total Depreciation of intangible assets Total Depreciation of intangible assets Total Depreciation of tangible assets Total Depreciation of intangible assets Total Depreciation of intensition Total Depreciation Total Depreciation Total Depreciation Total Depreciation Total Depreciation Total Depreciat		Other borrowing costs	-	-
Depreciation of tangible assets Amortization of intangible assets Depreciation of investment property Total 24 Other expense Establishment Expenses Power & Fuel Rent Repairs to Building Repairs to Machinery Insurance Rates & Taxes (excluding Income Tax) Miscellaneous expenses Exchange difference Payment to Auditors Legal and Professional charges Debit Balances Written Off FMS Charges Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances		Total	-	-
Depreciation of tangible assets Amortization of intangible assets Depreciation of investment property Total 24 Other expense Establishment Expenses Power & Fuel Rent Repairs to Building Repairs to Machinery Insurance Rates & Taxes (excluding Income Tax) Miscellaneous expenses Exchange difference Payment to Auditors Legal and Professional charges Debit Balances Written Off FMS Charges Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances	23	Depreciation and amortization expense		
Amortization of intangible assets Depreciation of investment property Total 24 Other expense Establishment Expenses Power & Fuel Rent Repairs to Building Repairs to Machinery Insurance Rates & Taxes (excluding Income Tax) Miscellaneous expenses Exchange difference Payment to Auditors Legal and Professional charges Correspondence & Communication Travelling & Conveyance Debit Balances Written Off FMS Charges Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances		· · · · · · · · · · · · · · · · · · ·	-	-
Depreciation of investment property Total 24 Other expense Establishment Expenses Power & Fuel Rent Repairs to Building Repairs to Machinery Insurance Rates & Taxes (excluding Income Tax) Miscellaneous expenses Exchange difference Payment to Auditors Legal and Professional charges Debit Balances Written Off FMS Charges Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances 2		=	-	-
Total		=	-	_
Establishment Expenses Power & Fuel Rent Repairs to Building Repairs to Machinery Insurance Rates & Taxes (excluding Income Tax) Miscellaneous expenses 12,638.23 Exchange difference Payment to Auditors Legal and Professional charges 10,150.55 T43,731 Correspondence & Communication Travelling & Conveyance Debit Balances Written Off FMS Charges Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances			-	-
Establishment Expenses Power & Fuel Rent Repairs to Building Repairs to Machinery Insurance Rates & Taxes (excluding Income Tax) Miscellaneous expenses 12,638.23 Exchange difference Payment to Auditors Legal and Professional charges 10,150.55 T43,731 Correspondence & Communication Travelling & Conveyance Debit Balances Written Off FMS Charges Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances	24	Other comence		
Power & Fuel Rent Repairs to Building Repairs to Machinery Insurance Rates & Taxes (excluding Income Tax) Miscellaneous expenses Ita,638.23 Exchange difference Payment to Auditors Legal and Professional charges Legal and Professional charges Travelling & Conveyance Debit Balances Written Off FMS Charges Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances	24	•		
Repairs to Building Repairs to Machinery Insurance Rates & Taxes (excluding Income Tax) Miscellaneous expenses 12,638.23 926,003 Exchange difference Payment to Auditors Legal and Professional charges 10,150.55 743,731 Correspondence & Communication Travelling & Conveyance Debit Balances Written Off FMS Charges Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances			-	-
Repairs to Machinery - - Insurance - - Rates & Taxes (excluding Income Tax) - - Miscellaneous expenses 12,638.23 926,003 Exchange difference - - Payment to Auditors - - Legal and Professional charges 10,150.55 743,731 Correspondence & Communication 30,000.00 2,198,100 Travelling & Conveyance - - Debit Balances Written Off - - FMS Charges - - Loss / (profit) on sale of fixed assets (net) - - Provision for doubtful debts and advances - -		Rent	-	-
Repairs to Machinery - - Insurance - - Rates & Taxes (excluding Income Tax) - - Miscellaneous expenses 12,638.23 926,003 Exchange difference - - Payment to Auditors - - Legal and Professional charges 10,150.55 743,731 Correspondence & Communication 30,000.00 2,198,100 Travelling & Conveyance - - Debit Balances Written Off - - FMS Charges - - Loss / (profit) on sale of fixed assets (net) - - Provision for doubtful debts and advances - -		Repairs to Building	-	-
Rates & Taxes (excluding Income Tax) Miscellaneous expenses 12,638.23 926,003 Exchange difference Payment to Auditors Legal and Professional charges 10,150.55 743,731 Correspondence & Communication Travelling & Conveyance Debit Balances Written Off FMS Charges Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances -			-	-
Miscellaneous expenses12,638.23926,003Exchange differencePayment to AuditorsLegal and Professional charges10,150.55743,731Correspondence & Communication30,000.002,198,100Travelling & ConveyanceDebit Balances Written OffFMS ChargesLoss / (profit) on sale of fixed assets (net)Provision for doubtful debts and advances		Insurance	-	-
Exchange difference		Rates & Taxes (excluding Income Tax)	-	-
Payment to Auditors		Miscellaneous expenses	12,638.23	926,003
Legal and Professional charges10,150.55743,731Correspondence & Communication30,000.002,198,100Travelling & ConveyanceDebit Balances Written OffFMS ChargesLoss / (profit) on sale of fixed assets (net)Provision for doubtful debts and advances		Exchange difference	-	-
Correspondence & Communication 30,000.00 2,198,100 Travelling & Conveyance Debit Balances Written Off FMS Charges Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances		Payment to Auditors	-	-
Travelling & Conveyance		Legal and Professional charges	10,150.55	743,731
Travelling & Conveyance		= =		
Debit Balances Written Off FMS Charges		Travelling & Conveyance	-	-
Loss / (profit) on sale of fixed assets (net) Provision for doubtful debts and advances		- · · · · · · · · · · · · · · · · · · ·	-	-
Provision for doubtful debts and advances		FMS Charges	-	-
			-	-
Total 52,788.78 3,867,834		Provision for doubtful debts and advances	<u>-</u>	-
		Total	52,788.78	3,867,834

24.1 Payment to Auditors		
As Statutory auditor	<u>-</u>	-
For Taxation Matters	<u>-</u>	_
For Other Services	<u>-</u>	_
 For reimbursement of expenses. 	-	-
TOTAL	<u> </u>	-
242		
24.2	ho following.	
Miscellaneous expenditure includes t	ne following.	
Advertisement & Publicity	2 020 22	- 200 FF4
Bank Charges	3,938.23	288,554
Directors Fees	-	-
Lease & Hire Charges	-	-
Membership -Professional Bodies	-	-
Newspaper, Books & Periodicals	-	-
other miscellaneous expenses	- 0.700.00	-
Preliminary Expenses Written off	8,700.00	637,449
Printing & Stationary	-	-
R & M Others	-	-
Vehicle Running & Maintenance	-	-
Interest		-
	12,638.23	926,003
25 Tax expense		
Current tax	912.06	66,827
Deferred tax	-	-
Deferred tax	-	-
Total	912.06	66,827