SARATH & ASSOCIATES
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF CHIMERA ENTERTAINMENT PRIVATE LIMITED.

Report on the audit of the Indian Accounting Standards (Ind AS) Financial Statements:
We have audited the accompanying Ind AS financial statements of Chimera Entertainment Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss (including Other Comprehensive income), the statement of Cash Flows and the Statement of Changes in Equity for the year ended, and a summary of the significant accounting policies and other explanatory information(hereinafter referred to as Ind AS Financial Statements").

Management's Responsibility for the Ind AS Financial Statements:
The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 (the Act") with respect to the preparation of these Ind AS financial statements to give a true and fair view of the financial position, financial performance(including other comprehensive income), cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified in the Companies (Indian Accounting Standards) Rules, 2015 (as amended) under Section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibility:
Our responsibility is to express an opinion on these Ind AS financial statements based on our audit.

We have taken into account the provisions of the Act and the Rules made thereunder including the accounting and auditing Standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by

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the Institute of Chartered Accountants of India. Those Standards and pronouncements require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Ind AS financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Ind As financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Ind AS financial statements that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the Ind AS financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS financial statements.

Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its total comprehensive income (comprising of profit and other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Report on Other Legal and Regulatory Requirements.

As required by the Company's (Audit's Report) Order, 2016, issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act ("the Order"), and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the **Annexure B** a statement on the matters specified in paragraph 3 and 4 of the Order.

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

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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

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(c) The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of Cash Flows and the Statement of changes in Equity dealt with by this report are in agreement with the books of account.

(d) In our opinion, the aforesaid Ind AS financial statements comply with the Indian Accounting Standards prescribed under Section 133 of the Act.

(e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of the internal financial controls with reference to the financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in **Annexure A.**

(g) With respect to the other matters to be included in Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our knowledge and belief and according to the information and explanations given to us:

(i) The Company has disclosed the impact, if any, of pending litigations as at March 31, 2024 on its financial position in its Ind AS financial statements.

(ii) The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.

(iii) There were no amounts which were required to the transferred to the Investor Education and Protection Fund by the Company.

(iv) The reporting on disclosures relating to specified Bank Notes is not applicable to the company for the year ended March 31, 2024.

As required by the Companies (Audits Report) Order, 2016 ("the Order") as amended issued by the Central Government in terms of Section 143(11) of the Act, we give in **Annexure B** a statement on the matters specified in paragraphs 3 and 4 of the Order.

For SARATH & ASSOCIATES
CHARTERED ACCOUNTANTS.
Firm Regn. No. 5120 S

CA. R.LAKSHMI RAO
Partner.
M. No. 029081.
UDIN : 24029081BKEKYY9509

Place : Mumbai
Date: 29-05-2024.

ANNEXURE 'A' TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1(f) under 'Report on other Legal and Regulatory Requirements' section of our Independent Audit Report of even date on the Ind AS financial statements for the year ended March 31, 2024)

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

We have audited the internal financial controls with reference to financial statements of Chimera Entertainment Private Limited ('the Company') as of March 31, 2024 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls:

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

Auditors' Responsibility:

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing issued by ICAI and deemed to prescribed under Section 143(10) of the Act to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

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

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

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Meaning of Internal Financial Controls Over Financial Reporting with reference to financial statements:

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting with reference to financial statements:

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

Opinion:

In our opinion, to the best of our information and according the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting with reference to financial statements and such internal financial controls over financial reporting with reference to financial statements were operating effectively as at March 31, 2024, based on the internal control over financial reporting with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI).

For SARATH & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn. No. 5120S

R.Lakshmi Rao

CA. R.LAKSHMI RAO
Partner.
M. No. 029081.
UDIN: 24029081BKEKYY9509

Place : Mumbai.
Dated: 29-05-2024

ANNEXURE 'B' TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' Section of our report of even date to the financial statements of the company For the year ended March 31, 2024)

Report on Companies (Auditors Report) Order, 2016 ("the Order") as amended, issued by the Central Government in terms of section 143(11) of the Act, 2013 ('the Act') of **Chimera Entertainment Private Limited** ('the Company').

1. In respect of the Company's Fixed Assets:
   There are no Fixed Assets acquired during the year.
2. There are no inventories acquired during the year.
3. The Company has not granted any loans, secured or unsecured to companies, firms, limited liability, partnerships or other parties covered in the register maintained under section 189 of the Act. Accordingly the provisions of clause 3(iii)(a) to (c) of the order are not applicable to the company and hence not commented upon.
4. In our opinion and according to the information and explanation given to us, the provisions of sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities are not applicable to the company.
5. The Company has not accepted Deposits during the year and does not have any unclaimed depositing as at March 31, 2024 and hence the directives issued by Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Act and the companies (Acceptance of Deposit) Rules, 2015 with regards to the deposits accepted from the public and the provisions of the clause 3(v)of the Order are not applicable to the Company.
6. Reporting under clause 3(vi) of the order is not applicable as the company's business activities are not covered by the Companies (Cost Records and Audit) Rules, 2014 and as informed to us, the maintenance of cost records has not been specified by the central government under section 148(1) of the Act, in respect of the activities carried on by the company.
7. According to the information and explanation given to us, in respect of statutory dues:
   (a) There are no undisputed statutory dues, including Provident Fund, Employees State Insurance Income Tax, Sales Tax, Service Tax, Goods and Service Tax, Value Added Tax, Duty on Customs, Duty of Excise, Cess and other material statutory dues applicable to it with the appropriate authorities.
   (b) There were no undisputed amounts payable in respect of Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, Goods and Service Tax, Value Added Tax, Duty of Customs, Duty of Excise, Cess and other material statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.
8. In our opinion and according to the information and explanation given to us, the company does not have any loans or borrowings from banks. The company does not have any loans or borrowings from financial institutions or government and has not issued any debentures.

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9. The company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3(ix) of the Order is not applicable.
10. To the best of our knowledge and according to the information and explanation given to us, no fraud by the company and no fraud on the company by its officers or employees has been noticed or reported during the year.
11. In our opinion and according to the information and explanation given to us, the company has not paid/provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with schedule V to the act.
12. The company is not a Nidhi company and hence reporting under clause 3(xii) of the Order is not applicable.
13. In our opinion and according to the information and explanation given to us, the company is in compliance with section 177 and 188 of the Act, where applicable, for all transactions with the related parties and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. During the year, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under clause 3(xiv) of the Order is not applicable to the Company.
15. In our opinion and according to the information and explanation given to us, during the year the company has not entered into any non-cash transactions with its Directors or persons connected to its Directors and hence provisions of section 192 of the Act are not applicable.
16. In our opinion, the company is not required to be registered under section 45-I of the Reserve Bank of India Act, 1934 and accordingly the provisions of clause 3(xvi) of the Order are not applicable to the company and hence not commented upon.

For Sarath & Associates
Chartered Accountants.
Firm Regn. No.: 5120S.

SARATH & ASSOCIATES FRN 05120S MUMBAI Chartered Accountants

R.Lakshmi Rao

CA. R.Lakshmi Rao.
Partner.
M. No.: 029081.
UDIN: 24029081BKEKYY9509

Place: Mumbai.
Dated: 29-05-2024.

Notes Forming part of the Financial Statements for the year ended March 31, 2024.

Note 1:

Company Information:

Chimera Entertainment Private Limited (the 'Company')is a Private Limited Company was incorporated on July 28,2000 under the Companies Act, 1956.The main object of the company was to carry on the business of purchase, Sell, distribute, establish, rent, production and post production facilities and equipment for production, recording, editing, dubbing, sub-titling, duplication of television, serials, feature films, music recording and distribution, audio visuals, advertising films and commercials. The registered Office and principal place of business of the company is at Kanjurmarg (West), Mumbai-400078.

Note 2:

Basis of Preparation, Measurement and Significant Accounting Policies:

(a) Basis of preparation of Financial Statements:

(1) These financial statements have been prepared and comply in all material aspects with Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and companies (Indian Accounting Standards) Amended Rules, 2016.

All assets and liabilities have been classified as current and non-current as per the company's normal operating cycle and other criteria's set out in the Schedule III of the Companies Act, 2013.

Based on the nature of products/services and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained it's operating cycle as twelve months for the purpose of current/non-current classification of assets and liabilities.

(2) **Historical Cost Convention:**

The Financial Statements have been prepared on an accrual basis under historical cost convention or amortised cost.

(b) Use of Estimates and Judgment:

The preparation of financial statement requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income, expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors including expectations of future events that are believed to be reasonable. Revisions of accounting estimates are recognized prospectively.

Information about critical judgments in applying accounting policies, as well as estimates and assumptions that have the most significant effect to the carrying amounts of assets and liabilities within the next financial year, are included in the relevant notes.

(c) First-time adoption of Ind AS –101 Mandatory exceptions and optional exemptions:

The Company has prepared the opening balance sheet as per Ind AS as of April 1, 2016 (the transition date) by recognising all assets and liabilities whose recognition is required by Ind AS, not recognizing items of assets or liabilities which are not permitted by Ind AS, by reclassifying items from previous GAAP to Ind AS as required under Ind AS, and applying Ind AS in

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measurement of recognized assets and liabilities. However, this principle is subject to the certain exception and certain optional exemptions availed by the Company as detailed below.

De-recognition of financial assets and financial liabilities:

The company has applied the de-recognition requirements of financial assets and financial liabilities prospectively for transactions occurring on or after April 1, 2016 (the transition date).

Deemed cost for property, plant and equipment:

Upon first-time adoption of Ind AS, the Company has elected to measure all its property, plant and equipment in the Previous GAAP carrying amount as its deemed cost on the date of transition to Ind AS i.e. April 01, 2016.

Business Combination:

The Company has elected not to apply Ind AS 103 – Business Combinations retrospectively to past Business Combinations that occurred before the date of transition and therefore, has kept the same classification for the past business combinations as in its previous GAAP financial statements.

Investments:

There are no investments during the year under review.

(d) Foreign Currency Transaction:

(1) **Functional and Presentation Currency:**

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). These financial statements are presented in Indian rupee (INR), which is company's functional and presentation currency.

(2) **Transactions and balances:**

Foreign currency transactions are translated into the functional currency using exchange rates at the date of the transaction. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognized in Statement of Profit and Loss. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

(e) **Revenue Recognition:**

The company recognizes revenue when the amount of revenue can be reliably measured, it is probable that future economic benefit will flow to the entity and specific criteria has been met for each of the Company's activities.

Revenue is measured at the fair value of the consideration received or receivable, after the deduction of any discounts and any taxes collected on behalf of the government which are levied on sales such as Service tax, Sales tax, Value Added Tax and Goods and Service Tax (GST) etc.

(f) Interest and Dividend Income Recognition:

Interest income from a financial asset is recognized when its probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

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Dividends are recognized in the Statement of Profit and Loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the Company and the amount of the dividend can be measured reliably.

(g) Income Taxes:

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses, if any.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period in the country where the Company generates taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax base of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

Deferred tax assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balance relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Current and deferred tax is recognized in the Statement of Profit and Loss, except to the extent that it relates to items recognized in other comprehensive income or directly in equity if any. In this case, the tax is also recognized in other comprehensive income or directly in equity, respectively if any.

(h) **Statement of Cash Flows:**

Cash flows are reported using the indirect method, whereby net profit/(loss) for the year is adjusted for the effects of transactions of non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the company are segregated.

For the purpose of presentation in the statement of cash flows, cash and cash equivalents include cash in hand, cash at banks, other short term deposits and highly liquid investments with original maturity of three months or less that are readily convertible into cash and which are subject to an insignificant risk of changes in value.

(i) Cash & Cash Equivalents:

Cash and cash equivalents includes cash on hand and bank balances. For the purpose of Cash Flow Statement, Cash and cash equivalents are considered net of outstanding overdrafts as they are considered an integral part of Company's cash management.

(j) Inventories:

There are no inventories.

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(k) Trade receivables:

Trade receivables are recognized initially at fair value and subsequently measured at amortised cost less provision for impairment.

(l) **Financial Instruments:**

(i) Financial Assets.

Classification:

The Company classifies its financial assets in the following measurement categories:

(a) Those to be measured subsequently at fair value (either through other comprehensive income or through profit or loss) and

(b) Those measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in Statement of Profit and Loss or Other Comprehensive Income.

Measurements:

At initial recognition, the Company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in Statement of Profit and Loss.

Impairment of Financial Assets:

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

For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 financial instruments, which requires expected lifetime losses to be recognized from initial recognition of the receivables.

De-recognition of Financial Assets:

A financial asset is de-recognised only when –

- The Company has transferred the right to receive cash flows from the financial asset or
- Obligation to pay the cash flows to one or more recipients.

Where the company has transferred an asset, it evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognized. Where the company has not transferred substantially all risks and rewards of ownership of the financial assets, the financial asset is not derecognized.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognised if the company has not retained control of the financial asset. Where the company retains control of the financial asset, the asset is continued to be recognized to the extent of continuing involvement in the financial asset.

(ii) Financial Liabilities:

Classification as debt or equity:

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

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Initial recognition and measurement:
Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the fair value.

Subsequent measurement:
Financial liabilities are subsequently measured at amortised cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognized in the Statement of Profit and Loss.

Derecognition:
A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.

(m) Offsetting Financial Instruments:
Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

(n) Property, Plant and Equipment:
There are no Property, Plant and Equipment during the year under review both tangible and intangible assets.

Depreciation methods, estimated useful lives and residual value:
As there are no Property, Plant and Equipment, comments on depreciation methods etc are not applicable to the company.

(o) Impairment of assets:
Non-Financial assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at the end of each reporting period.
When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss is recognized immediately in the Statement of Profit or Loss.

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(p) Provisions and Contingent Liabilities:

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

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow or resources will be required to settle or a reliable estimate of the amount cannot be made.

Where the likelihood of outflow of resources is remote, no provision or disclosure as specified in Ind AS-37 "Provision, contingent liabilities and contingent assets" is made.

(q) Employee Benefits:

i) Short-term obligations:

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employee's services upto the end of the reporting period and are measured at the amount expected to be paid when the liabilities are settled.

ii) Post employment obligations:

There are no post employment benefit plans such as gratuity and defined contribution plans such as provident fund.

(r) Earnings Per Share:

(1) Basic earnings per share

Basic earnings per share is calculated by dividing-

- The profit attributable to owners of the Company
- By the weighted average number of equity shares outstanding during the financial year.

(2) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- The after income tax effect of interest and other financing costs associated with dilutive potential equity shares and
- The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilute potential equity shares.

(s) Rounding of Amounts:

All amounts disclosed in the financial statements and notes have been rounded off to rupees in lacs as per the requirement of Schedule III of the Act, unless otherwise stated.

(t) Financial Instruments:

Financial Assets:

Financial assets are recognized when the company becomes a party to the contractual provisions of the instrument.

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On initial recognition, a financial asset is recognized at fair value. In case of Financial assets which are recognized at fair value through profit and loss, its transaction cost are recognized in the statement of profit and loss. In other cases, the transaction cost are attributed to the acquisition value of the financial asset.

Financial assets are subsequently classified and measured at

- Amortized cost
- Fair value through profit and loss
- Fair value through other comprehensive income

Financial assets are not reclassified subsequent to their recognition, except if and in the period the company changes its business model for managing financial assets.

(u) **Segment Reporting**:

Operating segments are reported in a manner consistent with the reporting provided to the chief operating decision maker. The chief operating decision maker of the Company consists of the Chairman and whole time Director, Vice Chairman and Managing Director, which assesses the final performance and position of the Company and makes strategic decisions. There is only one primary reportable segment, the disclosure requirements of Ind AS 108 – operating segment reporting is not provided.

- The after income tax effect of interest and other financial costs associated with dilutive potential equity shares, and
- The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares

(v) **Financial Risk Management:**

Risk Management Framework

The Company's activities expose it to a variety of financial risks, including market risk, credit risk and liquidity risk. The Company's primary risk management focus is to minimize potential adverse effects of market risk on its financial performance. The Company's risk management assessment and policies and processes are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor such risks and compliance with the same. Risk assessment and management policies and processes are reviewed regularly to reflect changes in market conditions and the Company's activities. The Board of Directors and the management is responsible for overseeing the Company's risk assessment and management policies and processes.

(1) Credit Risk

Credit risk arises when a counterparty defaults on its contractual obligations to pay resulting in financial loss to the Company. The Company deals with creditworthy counterparties as a means of mitigating the risk of financial loss from defaults. The Company uses publicly available financial information and its own trading records to rate its major customers. The Company's exposure and credit ratings of its counterparties are regularly monitored and the aggregate value of transactions concluded is spread amongst counterparties.

Credit Risk Management:

Trade Receivables:

Trade receivables are typically unsecured and are derived from revenue earned from customers, Credit risk has been managed by the Company through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to

SARATH & ASSOCIATES FRN 005120S MUMBAI Chartered Accountants

which the Company grants credit terms in the normal course of business. Exposures to customers outstanding at the end of each reporting period are reviewed by the Company to determine incurred and expected credit losses. Historical trends of impairment of trade receivables do not reflect any significant credit losses. Given that the macroeconomic` indicators affecting customers of the Company have not undergone any substantial change, the Company expects the` historical trend of minimal credit losses to continue.

(2) Liquidity Risk:

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The responsibility for liquidity risk management rests with the Board of Directors, which has an appropriate liquidity risk management framework for the management of the Company's short, medium and long-term funding and liquidity management requirements. The Company manages liquidity risk by maintaining adequate reserves, banking facilities by regularly monitoring forecast and actual cash flows.

(I) Maturities of Financial Liabilities:

The tables below analyse the company's financial liabilities into relevant maturity grouping based on their contractual maturities:

(in Rupees)

Contractual maturities of financial liabilities.	6 months or less	6 months to 1 year	More than 1 year	Total
March 31, 2024				
Trade Payable	-	-	-	-
Other Financial Liabilities	-	2,000	16,537,956	16,539,956
Total Financial Liabilities	-	2,000	16,537,956	16,539,956

Contractual maturities of financial liabilities.	6 months or less	6 months to 1 year	More than 1 year	Total
March 31, 2023				
Trade Payable	-	-	1,200	1,200
Other Financial Liabilities	-	-	16,537,956	16,537,956
Total Financial Liabilities	-	-	16,539,156	16,539,156

(3) **Market Risk:**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: Currency risk, Interest rate risk and other price risk such as equity price risk. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

(a) **Foreign currency risk exposure**:

The company does not have any exposure to foreign currency risk as at March 31, 2024. (Previous year Rs. Nil).

(b) **Interest rate risk:**

The company has no borrowings from banks and thus not exposed to interest rate risk.

(c) **Price risk:**

The company does not have any investments and therefore not exposed to any price risk.

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(w) Recent accounting pronouncements – Standards issued but not yet effective:

The Ministry of Corporate Affairs ("MCA") notified the Companies (Indian Accounting Standards) Amendment Rules, 2018 (the "Rule") on March 28, 2018. The rules notify the new revenue standard Ind AS 115, Revenue from contracts with customers and also bring in amendments to existing Ind AS. The rules shall be effective from reporting periods beginning on or after April 1, 2018 and cannot be early adopted.

(a) Ind AS 115, Revenue from contracts with customers:

Ind AS 115, Revenue from contracts with customers deals with revenue recognition and establishes principles for reporting useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from an entity's contracts with customers. Revenue is recognized when a customer obtains control of a promised good or service and thus has the ability to direct the use and obtain the benefits from the good or service in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods and services. The standard replaces Ind AS 18 Revenue and Ind AS 11 Construction contracts and related appendices.

The new standard is mandatory for financial years commencing on or after April 1, 2018 and early application is not permitted. The standard permits either a full retrospective or a modified retrospective approach for the adoption.

The company is evaluating the requirements of the new revenue standard (Ind AS 115) and the effect on the financial statements, if any.

(b) **Appendix B to Ind AS 21 Foreign currency transactions and advance consideration**:

The MCA has notified Appendix B to Ind AS 21, Foreign currency transactions and advance consideration. The appendix clarifies how to determine the date of transaction for the exchange rate to be used on initial recognition of a related asset, expense or income where an entity pays or receives consideration in advance for foreign currency-denominated contracts.

The Company is evaluating the requirements of the amendment and the effect on the financial statements, if any.

(c) Amendments to Ind AS 12 Income taxes regarding recognition of deferred tax assets on unrealized losses:

The amendments clarify the accounting for deferred taxes where an asset is measured at fair value and that fair value is below the asset's tax base. They also clarify certain other aspects of accounting for deferred tax assets set out below:

(1) A temporary difference exists whenever the carrying the amount of an asset is less than its tax base at the end of the reporting period.
(2) The estimate of future taxable profit may include the recovery of some of an entity's assets for more than its carrying amount if it is possible that the entity will achieve this.
(3) Where the tax law restricts the source of taxable profits against which particular types of deferred tax assets can be recovered, the recoverability of the deferred tax assets can only be assessed in combination with other deferred tax assets of the same type.
(4) Tax deductions resulting from the reversal of deferred tax assets are excluded from the estimated future taxable profit that is used to evaluate the recoverability of those assets. This is to avoid double counting the deductible temporary differences in such assessment.

SARATH & ASSOCIATES FRN 05120S MUMBAI Chartered Accountants

An entity shall apply the amendments to Ind AS 12 retrospectively in accordance with Ind AS 8. However, on initial application of the amendment, the change in the opening equity of the earliest comparative period may be recognized in opening retained earnings (or in another component of equity, as appropriate), without allocating the change between opening retained earnings and other components of equity.

The Company is evaluating the requirements of the amendment and the effect on the financial statements, if any.

Note 3:

Critical Estimates and Judgments:

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual results. This note provides an overview of the areas that involve a higher degree of judgment or complexity, and of items which are more likely to be materially adjusted due to estimates and assumption turning out to be different than those originally assessed. Detailed information about each of these estimates and judgment is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

The areas involving critical estimates or judgments are:

Estimated useful life of Tangible Assets:

The Company reviews the useful lives and carrying amount of property, plant and equipment at the end of each reporting period. The reassessment may result in change in depreciation and amortization expense in future periods.

Estimation of Current Tax Expense and Income Tax Payable/Receivable:

The calculation of Company's tax charge necessarily involves a degree of estimation and judgement in respect of certain items whose tax treatment cannot be finally determined until resolution has been reached with the relevant tax authority or, as appropriate, through a formal legal process. The final resolution of some of these items may give rise to material judgment to taxable profit/losses.

Estimation of Contingent Liabilities:

The company exercises judgment in measuring and recognizing provisions and the exposures to contingent liabilities which is related to pending litigation or other outstanding claims. Judgments necessary in assessing the likelihood that a pending claim will succeed, or a liability will arise, and to quantify the possible range of the financial settlement. Because of the inherent uncertainty in this evaluation process, actual liability may be different from the originally estimated as provision or contingent liability.

Recognition of Deferred Tax Assets:

The recognition of deferred tax assets is based upon whether it is probable that sufficient taxable profits will be available in the future against which the reversal of temporary differences will be offset. To determine the future taxable profits, the management considers the nature of the deferred tax assets, recent operating results, future market growth, forecasted earnings and future taxable income in the jurisdictions in which the company operates.

Impairment of Trade Receivables:

Trade receivables are typically unsecured and are derived from revenue earned from customers. Credit risk has been managed by the Company through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the company grants credit terms in the normal course of business. On account of adoption of Ind AS 109, the Company uses expected credit loss model to assess the impairment loss or gain. The company uses a provision matrix and forward-looking information and an assessment of the credit risk over the expected life of the financial asset to compute the expected credit loss allowance for trade receivables.

SARATH & ASSOCIATES FRN 005120S MUMBAI Chartered Accountants

Estimates and judgment are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the company and that are believed to be reasonable under the circumstances.

Use of estimates and judgment:

The preparation of financial statements requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income, expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors including expectations of future events that are believed to be Revisions of all accounting estimates are recognized prospectively.

Note 4

1 Related party disclosures .

(a) Relationship:

Holding Company : Cinevista Limited.

Key Management Personal:

Mr.Sunil Mehta, Mr. Premkrishen Malhotra.

(b) The following transactions were carried out with related parties in the ordinary course of business:

Repayment of loan of Loan to Shri.Sunil Mehta (Director) Rs.2,300/- (Previous year Rs.300/-).

Repayment of loan of Loan to Shri. Premkrishen Malhotra (Director) Rs.23,675/- (Previous year Rs.23,675/-).

Notes: There are no provision for doubtful debts, amounts written off or written back during the year in respect of debts due from or due to related parties.

		2024	2023
2	**Earnings per Share:**	**2024**	**2023**
	Profit/(loss) after taxation as per Statement of Profit and Loss.	(600)	(2,400)
	Basic and diluted earnings per share. (face value Rs. 10/-)	-	-

3 Previous year's figures have been re-grouped, re-arranged, re-classified and re-casted wherever necessary to make them comparable with current year's figures in conformity with the Indian Accounting Standards (In AS) to Financial Statements.

As Per Our Report of Even Date:
For SARATH & ASSOCIATES
Chartered Accountants.
Firm Regn. No. 5120 S.

SARATH & ASSOCIATES FRN 05120S MUMBAI Chartered Accountants

CA. R Lakshmi Rao
(Partner)
M. No. F-029181
Place : Mumbai.
Date : 29-05-2024.

For and onbehalf of the Board.

Premkrishen Malhotra
Director
DIN : 00065136

Sunil Mehta
Director
DIN : 00064800

CHIMERA ENTERTAINMENT PVT. LTD. MUMBAI

UDIN : 24029081BKEKYY9509

CHIMERA ENTERTAINMENT PRIVATE LIMITED.
BALANCE SHEET AS AT 31.03.2024

Particulars	Note No.	As at 31st March 2024 Rs.	As at 31st March 2023 Rs.
ASSETS			
Non-Current Assets			
(a) (i) Property, Plant and equipment		-	-
(ii) Intangable Assets		-	-
(b) Financial Assets			
(i) Investments		-	-
(ii) Loans		-	-
(c) Deferred tax assets (net)		-	-
Total non-current assets		-	-
Current Assets			
(a) Inventories		-	-
(b) Financial assets			
(i) Trade receivables		-	-
(ii) Cash and cash equivalents	1	800.00	600.00
(c) Other current assets		-	-
Total current assets		800.00	600.00
Total Assets		800.00	600.00
EQUITY AND LIABILITIES			
Equity			
(a) Share Capital	2	5,00,500.00	5,00,500.00
(b) Other Equity	3	(1,70,39,656.00)	(1,70,39,056.00)
Total equity		(1,65,39,156.00)	(1,65,38,556.00)
Liabilities			
Non-Current liabilities			
(a) Financial Liabilities			
(i) Borrowings- non-current		-	-
(ii) Trade payables		-	-
(iii) Other Financial Liabilities	4	1,65,39,956.00	1,65,37,956.00
Total Non-Current Liabilities		1,65,39,956.00	1,65,37,956.00
Current liabilities			
(a) Financial Liabilities			
(i) Trade payables	5	-	1,200.00
(ii) Other Financial Liabilities		-	-
(b) Other Current Liabilities		-	-
(c) Current Tax Liabilities (net)		-	-
Total Current Liabilities		-	1,200.00
Total Equities and Liabilities		800.00	600.00

The above Balance Sheet should be read in Conjuction with the accompanying notes
This is the Balance Sheet referred to in our report of even date.

FOR SARATH & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn.No.5120 S

SARATH & ASSOCIATES FRN 05120S MUMBAI Chartered Accountants

CA. R. LAKSHMI RAO
(Partner)
M.NO. F-029081
Place: Mumbai
Date: 29-05-2024

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Prem Krishen

PREM KRISHEN MALHOTRA
(Director)
DIN: 00065136

SUNIL MEHTA
(Director)
DIN: 00064800

CHIMERA ENTERTAINMENT PVT. LTD. MUMBAI

UDIN : 24029081BKEKYY9509

CHIMERA ENTERTAINMENT PRIVATE LIMITED.
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	Note	As at 31st March 2024 Rs.	As at 31st March 2023 Rs.
(I) Revenue from operations		-	-
(II) Other Income	6	1,200.00	-
(III) Total Revenue (I + II)		1,200.00	-
(IV) Expenses:			
(a)Expenses on Operations:		-	-
(b)Marketing and distribution expenses		-	-
(c)Employee benefit expense		-	-
(d)Depreciation and amortisation expenses		-	-
(e)Other expenes	7	1,800.00	2,400.00
(V) Total Expenses		1,800.00	2,400.00
(VI) Profit before exceptional items and Tax (III-V)		(600.00)	(2,400.00)
(VII) Less: Exceptional Items		-	-
(VIII) Profit Before Tax (VI-VII)		(600.00)	(2,400.00)
(IX) Tax expenses:			
(a) Current Tax		-	-
(b) Deferred Tax		-	-
(c) Short/(Excess)provision for tax in respect of earlier Years		-	-
(d) Wealth Tax		-	-
Total tax expenses		-	-
(X) Profit for the Year (VIII-IX)		(600.00)	(2,400.00)
(XI) Other comprehensive income		-	-
Items that will not be reclassified to profit or loss		-	-
Remeasurements of the defined benefit liabilities/(asset)		-	-
Income tax relating to items that will not be reclassified to Profit or loss		-	-
Total other comprehensive income for the year		-	-
(XII) Total income for the year (X+XI)		(600.00)	(2,400.00)
(XIII) Basic and Diluted earnings per share (in Rs) (Face value Rs.10/-)		-	

The above statement of Profit and Loss should be read in Conjuction with the accompanying notes
This is the Statement of Profit and Loss referred to in our report of even date.

FOR SARATH & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Regn.No.5120 S

Lakshmi Rao

CA. R. LAKSHMI RAO
(Partner)
M.NO. F-029081
Place: Mumbai
Date: 29-05-2024

SARATH & ASSOCIATES FRN 05120S MUMBAI Chartered Accountants

UDIN : 24029081BKEKYY9509

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Prem Krishen

PREM KRISHEN MALHOTRA
(Director)
DIN: 00065136

CHIMERA ENTERTAINMENT PVT. LTD. MUMBAI

SUNIL MEHTA
(Director)
DIN: 00064800

Notes forming part of the Financial Statements
for the year ended March 31, 2024

Particulars	As at March 31,2024	As at March 31,2023
Note 1. Cash & Cash Equivalents:		
Cash in hand	800.00	600.00
Balance with Bank (in Current Account)	-	-
	800.00	600.00
Note 2. Share capital		
(a) Authorised		
5,000,000 Equity Shares of Face Value of Rs. 10 /- Each	5,00,00,000.00	5,00,00,000.00
(b) Issued, Subscribed & Fully Paid Up :		
50,050 Equity shares of Rs 10/- each fully Paid Up	5,00,500.00	5,00,500.00
	5,00,500.00	5,00,500.00

Notes:

(i) Details of Equity shares held by each shareholder holding more than 5% of the total Equity share capital

	As At March 31,2024		As At March 31,2023	
Name of the Shareholder	Number of shares	% of Holding	Number of shares	% of Holding
Cinevista Limited (Holding Company)	49,990	99.88	49,990	99.88

(ii) The reconciliation of the number of shares outstanding is set out below:

	No. of Shares	Rs.	(1,70,39,050.00)	Rs.
Equity shares outstanding at the beginning of the year	50,050	5,00,500.00	50,050	5,00,500.00
Add: Issue of Equity shares during the year	-	-	-	-
Equity shares outstanding at the end of the year	50,050	5,00,500.00	50,050	5,00,500.00

(iii) Terms and rights attached to equity shares:
The company has only one class of equity shares having a par value of Rs 10 per share. Each share holder is eligible for one vote per share held. The dividend if any proposed by the Board of Directors is subject to the approval of the share holders in the ensuing Annual General Meeting except in case of interim dividend. In the event of liquidation of the company,the share holders will be eligible to receive the remaining assets of the company, after distribution of all preferential amounts in proportion of their shareholding.

(iv) 49,990 shares are held by holding company and no shares are held by Subsidiaries aggregate.

(v) There are no shares reserved for issue under options.

(vi) No shares are issued for consideration other than cash during the 5 years immediately preceding March 31, 2024.

Note 3. Other Equity- Reserve & Surplus

(a) Securities premium account	-	-
(b) Retained earnings	(1,70,39,656.00)	(1,70,39,056.00)
(c) Revaluation reserve	-	-
Total	**(1,70,39,656.00)**	**(1,70,39,056.00)**
Note 3.1		
Genera Reserve:		
Balance at the beginning of the year.	-	-
Balance at the end of the year.	-	-
Note: 3.2		
Security Premium		
Balance at the beginning of the year.	-	-
Balance at the end of the year.	-	-
Note 3.3		
Retained Earnings:		
Balance at the beginning of the year.	(1,70,39,056.00)	(1,70,36,656.00)
Add: Current Year Profit/(Loss)	(600.00)	(2,400.00)
Balance at the end of the year.	(1,70,39,656.00)	(1,70,39,056.00)
Note 3.4		
Revaluation Reserve:		
Balance at the beginning of the year.	-	-
Balance at the end of the year.	-	-
Note 4 Other Financial Liabilities (Non-Current)		
(1) Cinevista Limited	1,65,13,981.00	1,65,13,981.00
(2) Premkrishen Malhotra-Director	23,675.00	23,675.00
(3) Sunil Mehta - Director.	2,300.00	300.00
Total	1,65,39,956.00	1,65,37,956.00
Note 5 Trade Payables		
N.S.Gupta & Associates.	-	-
Neha Saraf-Company Secretary	-	1,200.00
Total	-	1,200.00

(a) Micro, Small and Medium Enterprises:
The balance above includes Rs NIL (Previous year Rs NIL) due to Micro, Small, Medium Enterprises registered under the Micro, Small, Medium Enterprises Development Act, 2006 (MSME Act)
No interest is paid/payable during the year to any Micro, Small, Medium Enterprises registered under MSME.
There were no deayled payments during the year to any Micro,Small,Medium Enterprises registered under the MSME Act, the above information has been determined to the extent such parties could be identified on the basis of the information available with the management regarding the status of the suppliers under the MSME Act.

Note 6: Other Income

	-	-
S.Balances written off	1,200.00	-
Total	1,200.00	-

Note 7: Other Expenses

Legal and Professional Charges	-	-
Filing Fees with ROC	1,800.00	2,400.00
Total	1,800.00	2,400.00

SARATH & ASSOCIATES
FRN 005120S
MUMBAI
Chartered Accountants

CHIMERA ENTERTAINMENT PVT. LTD.

Cash flow statement for F.Y. 2023-24

Rs. In Lacs

Date of start of reporting period	01-04-2023	01-04-2022
Date of end of reporting period	31-03-2024	31-03-2023
Whether results are audited or unaudited	Audited	Audited
Statement of cash flows		
Whether cash flow statement is applicable on company		
Cash flows from used in operating activities		
Profit before tax	-0.006	-0.024
Adjustments for reconcile profit (loss)		
Adjustments for finance costs	0.000	0.000
Adjustments for decrease (increase) in inventories	0.000	0.000
Adjustments for decrease (increase) in trade receivables, current	0.000	0.000
Adjustments for decrease (increase) in trade receivables, non-current	0.000	0.000
Adjustments for decrease (increase) in other current assets	0.000	0.000
Adjustments for decrease (increase) in other non-current assets	0.000	0.000
Adjustments for other financial assets, non-current	0.000	0.000
Adjustments for other financial assets, current	0.000	0.000
Adjustments for other bank balances	0.000	0.000
Adjustments for increase (decrease) in trade payables, current	0.000	0.000
Adjustments for increase (decrease) in trade payables, non-current	-0.012	-0.042
Adjustments for increase (decrease) in other current liabilities	0.000	0.000
Adjustments for increase (decrease) in other non-current liabilities	0.000	0.000
Adjustments for depreciation and amortisation expense	0.000	0.000
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.000	0.000
Adjustments for provisions, current	0.000	0.000
Adjustments for provisions, non-current	0.000	0.000
Adjustments for other financial liabilities, current	0.000	0.000
Adjustments for other financial liabilities, non-current	0.000	0.000
Adjustments for unrealised foreign exchange losses gains	0.000	0.000
Adjustments for dividend income	0.000	0.000
Adjustments for interest income	0.000	0.000
Adjustments for share-based payments	0.000	0.000
Adjustments for fair value losses (gains)	0.000	0.000
Adjustments for undistributed profits of associates	0.000	0.000
Other adjustments for which cash effects are investing or financing cash flow	0.000	0.000
Other adjustments to reconcile profit (loss)	0.000	0.000
Other adjustments for non-cash items	0.000	0.000
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.000	0.000
Total adjustments for reconcile profit (loss)	-0.012	-0.042
Net cash flows from (used in) operations	-0.018	-0.066
Dividends received	0.000	0.000
Interest paid	0.000	0.000
Interest received	0.000	0.000
Income taxes paid (refund)	0.000	0.000
Other inflows (outflows) of cash	0.000	0.000
Net cash flows from (used in) operating activities	-0.018	-0.066
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses	0.000	0.000
Cash flows used in obtaining control of subsidiaries or other businesses	0.000	0.000
Other cash receipts from sales of equity or debt instruments of other entities	0.000	0.000
Other cash payments to acquire equity or debt instruments of other entities	0.000	0.000
Other cash receipts from sales of interests in joint ventures	0.000	0.000

SPARK & ASSOCIATES FRN 05120S MUMBAI Chartered Accountants

CHIMERA ENTERTAINMENT PVT. LTD. MUMBAI

Other cash payments to acquire interests in joint ventures	0.000	0.000
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.000	0.000
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.000	0.000
Proceeds from sales of property, plant and equipment	0.000	0.000
Purchase of property, plant and equipment	0.000	0.000
Proceeds from sales of investment property	0.000	0.000
Purchase of investment property	0.000	0.000
Proceeds from sales of intangible assets	0.000	0.000
Purchase of intangible assets	0.000	0.000
Proceeds from sales of intangible assets under development	0.000	0.000
Purchase of intangible assets under development	0.000	0.000
Proceeds from sales of goodwill	0.000	0.000
Purchase of goodwill	0.000	0.000
Proceeds from biological assets other than bearer plants	0.000	0.000
Purchase of biological assets other than bearer plants	0.000	0.000
Proceeds from government grants	0.000	0.000
Proceeds from sales of other long-term assets	0.000	0.000
Purchase of other long-term assets	0.000	0.000
Cash advances and loans made to other parties	0.000	0.000
Cash receipts from repayment of advances and loans made to other parties	0.000	0.000
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.000	0.000
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.000	0.000
Dividends received	0.000	0.000
Interest received	0.000	0.000
Income taxes paid (refund)	0.000	0.000
Other inflows (outflows) of cash	0.000	0.000
Net cash flows from (used in) investing activities	0.000	0.000
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries	0.000	0.000
Payments from changes in ownership interests in subsidiaries	0.000	0.000
Proceeds from issuing shares	0.000	0.000
Proceeds from issuing other equity instruments	0.000	0.000
Payments to acquire or redeem entity's shares	0.000	0.000
Payments of other equity instruments	0.000	0.000
Proceeds from exercise of stock options	0.000	0.000
Proceeds from issuing debentures notes bonds etc	0.000	0.000
Proceeds from borrowings	0.020	0.000
Repayments of borrowings	0.000	0.044
Payments of finance lease liabilities	0.000	0.000
Payments of lease liabilities	0.000	0.000
Dividends paid	0.000	0.000
Interest paid	0.000	0.000
Income taxes paid (refund)	0.000	0.000
Other inflows (outflows) of cash	0.000	0.000
Net cash flows from (used in) financing activities	0.020	-0.044
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	0.002	-0.110
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	0.000	0.000
Net increase (decrease) in cash and cash equivalents	0.002	-0.110
Cash and cash equivalents cash flow statement at beginning of period	0.006	0.116
Cash and cash equivalents cash flow statement at end of period	0.008	0.006

Previous years' period's figures have been regrouped/reclassified wherever necessary.

SARATH & ASSOCIATES FRN 005120S MUMBAI Chartered Accountants

IMMERA ENTERTAINMENT PVT. LTD. MUMBAI