

ERRATA - ANNUAL REPORT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

With reference to our Annual Report 2022-23, please be informed that the following parts of the Annual Report 2022-23 at pages 13, 23, 34, 43, 46, 48, 50, 56, 57, 58, 59, 60, 62, 63, 64, 65, 66, 67, 68, 69, 71, 72, 75, 77, 78, 79, 80, 81, 82, 84, 85, 86, 87, 88, 89, 93, 94, 96, 98, 99, 100, 102, 107, 108, 113, 115, 117, 118, 119, 121, 122, 127, & 133 are by this Errata amended, corrected and taken to read as shown herein instead of as printed in the Annual Report.

The Errata to this Annual Report is being made consequent to the errors crept in the Annual Report while printing.

1. Page No. 46

Printed under Current Liabilities - a) Borrowing amount was ₹ 23,945, corrected to ₹ 23,944. Change in amount is due to casting error.

Printed under Total Liabilities - ₹ 1,14,023, corrected to ₹ 1,14,022. Change in amount is due to casting error.

2. Page No. 48 - Statement of Changes in Equity

Printed Under A) Equity Share Capital (Balance as at 31st March 2021) amount was ₹ 9587 Lakh, corrected to ₹ 9586 Lakh. Changes in amount due to casting error.

Printed Under A) Equity Share Capital (Balance as at 31st March 2022) amount was ₹ 9589 Lakh, corrected to ₹ 9588 Lakh. Changes in amount due to casting error.

Printed Under A) Equity Share Capital (Balance as at 31st March 2023) amount was ₹ 9592 Lakh, corrected to ₹ 9591. Changes in amount due to casting error.

Printed under B) Other Equity - Profit/(loss) for the year in Total Other equity ₹ 11,332 Lakh, corrected to ₹ 11,331 Lakh. Change in amount due to casting error.

3. On page no 50 - Cash flow statement - Net Cash flow from / (used) in financing activities (C) ₹ 10,400 Lakh, corrected to ₹ 10,399 Lakh. Change in amount due to casting error.

4. Page no. 56 - p) Segment Reporting - Printed as - Ind-AS 108 Operating Segments requires perating segments to be identified on the same basis as is used internally for the review of performance and allocation of resources by the Chief Operating Decision Maker. The revenues of films are earned over various formats; all such formats are functional activities of filmed entertainment and these activities take place on an integrated basis. The management team reviews the financial information on an integrated basis for the Company as a whole., The management team also monitors performance separately for individual films or for at least 12 months after the theatrical release.

The Company has identified three geographic markets: India, UAE and Rest of the world.

Correction and substituted as : p) Segment Reporting - An operating segment is a component of the Company that engages in business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed by the company's Chief Operating Decision Maker ("CODM") to make decisions for which discrete financial information is available. The Company's operating businesses are organized and managed separately according to the nature of products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets. Based on the management approach as defined in Ind AS 108, the CODM evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments and geographic segments. The Company has identified three geographic markets: India, UAE and Rest of the world.

5. Page no. 56 - Point t - printed as - Standard issued but not effective

At the date of approval of these financial statements, the Company has not applied the amendments to IndAS made by Ministry of Corporate Affairs vide Notification dated 23 March 2022 that have been issued but are not yet effective.

Major amendments applicable to company notified in the notification are provided below:

- (i) Ind AS 103 - Business Combinations
- (ii) Ind AS 109 - Financial Instruments
- (i) Ind AS 16 - Leases
- (xiii) Ind AS 37 - Provisions, Contingent Liabilities and Contingent Assets

Application of above Standards are not expected to have any significant impact on the Company's financial statements.

Correction and substituted as

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, applicable from April 1st, 2023, as below

Amendment to Ind AS 1 "Presentation of Financial Statements

The amendments require companies to disclose their material accounting policies rather than their significant accounting policies. Accounting policy information is material if, together with other information can reasonably be expected to influence decisions of primary users of general purpose financial statements. The Company does not expect this amendment to have any significant impact in its financial statements.

Amendment to Ind AS 12 "Income Taxes

The amendments clarify how companies account for deferred tax on transactions such as leases and decommissioning obligations. The amendments narrowed the scope of the recognition exemption in paragraphs 15 and 24 of Ind AS 12 (recognition exemption) so that it no longer applies to transactions that, on initial recognition, give rise to equal taxable and deductible temporary differences.

Amendment to Ind AS 8 "Accounting Policies,

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Changes in Accounting Estimates and Errors" The amendments will help entities to distinguish between accounting policies and accounting estimates. The definition of a change in accounting estimates has been replaced with a definition of accounting estimates. Under the new definition, accounting estimates are "monetary amounts in financial statements that are subject to measurement uncertainty". Entities use measurement techniques and inputs to develop accounting estimates if accounting policies require items in financial statements to be measured in a way that involves measurement uncertainty. The Company does not expect this amendment to have any significant impact in its financial statements.

6. **Page 57 - Point 2 - a)** Removed this point, as it is no longer required.

7. **Page no 58 - Note no 3 - Property, Plant & Equipment -**

Printed As :

Gross Carrying Amount	Right of Use
Balance as at 31 March 23	2

Corrected as :

Gross Carrying Amount	Right of Use
Balance as at 31 March 23	0

Printed as :

Gross Carrying Amount	Motor Vehicles
Depreciation Charge	24
Adjustment Disposals	(11)
Balance as at 31 March 2023	347
Net Carrying amount	
Balance as at 31 March 2023	76

Corrected as :

Gross Carrying Amount	Motor Vehicles
Depreciation Charge	20
Adjustment Disposals	(8)
Balance as at 31 March 2023	346
Net Carrying amount	
Balance as at 31 March 2023	77

Printed as:

Gross Carrying Amount	Data Processing Equipment
Adjustment Disposals	(45)
Balance as at 31 March 2023	334
Net Carrying amount	
Balance as at 31 March 2023	65

Corrected as :

Gross Carrying Amount	Data Processing Equipment
Adjustment Disposals	(44)
Balance as at 31 March 2023	335
Net Carrying amount	
Balance as at 31 March 2023	64

Printed as :

Gross Carrying Amount	Total
Balance as at 31 March 2023	2,957

Corrected as :

Gross Carrying Amount	Data Processing Equipment
Balance as at 31 March 2023	2,955

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Printed as :

- The Company's immovable property situated in Mumbai, India is pledged against the borrowings as explained in note 19 and 24

Corrected and substituted as :

- The Company's immovable property situated in Mumbai, India is pledged against the borrowings as explained in note 19 and 24
- There is no immovable property where title deed of such immovable property is not held in name of the Company or jointly held with others
- The Company has not revalued its Property, Plant and Equipment during current financial year & previous financial year

8. Page no 59 - Note no 4.1 - Content Advance - Printed As :

a) Ageing as at 31 March 2023

Amount ₹ in lakhs

Particulars	Amount in CWIP for a period of				Total
	< 1 year	1 - 2 years	2 - 3 year	> 3 year	
Projects in progress	4,082	(2,373)	869	1,25,110	1,27,688

Corrected and substituted as :

a) Ageing as at 31 March 2023

Amount ₹ in lakhs

Particulars	Amount in CWIP for a period of				Total
	< 1 year	1 - 2 years	2 - 3 year	> 3 year	
Projects in progress	141	39	805	20,012	20,996

b) Ageing as at 31 March 2023 where project is overdue or has exceeded cost compared to original plan (net of provision) Printed as :

Particulars*	To be completed**				Total(i)	Impairment & provision (ii)	Net (i-ii)
	< 1 year	1 - 2 years	2 - 3 year	> 3 year			
CAE-4	4,120	-	-	-	4,120	1,351	2,769
CAE-17	-	(402)	55	24,173	23,826	19,400	4,426
CAE-20	(180)	25	37	10,854	10,737	9,874	863
CAE-21	11	(65)	314	20,540	20,799	13,491	7,308
CAE-22	50	(1,945)	81	28,687	26,872	25,295	1,577
Project less than 1,000 lakhs	80	14	288	621	1,000	541	459
Total	4,082	2,373	869	1,25,110	1,27,685	1,06,689	20,996

Corrected and substituted as :

Particulars*	To be completed**				Total(i)	Impairment & provision (ii)	Net (i-ii)
	< 1 year	1 - 2 years	2 - 3 year	> 3 year			
CAE-4	-	-	-	4,120	4,120	1,351	2,769
CAE-17	-	-	55	23,771	23,826	19,400	4,426
CAE-20	-	25	37	10,674	10,737	9,874	863
CAE-21	11	-	249	20,540	20,799	13,491	7,308
CAE-22	50	-	81	26,741	26,872	25,295	1,577
Total	141	39	805	1,26,700	1,27,685	1,06,689	20,996

Page No 60 - Printed as :

c) Ageing as at 31 March 2022

Particulars	Amount in content advances for a period of				Total
	< 1 year	1 - 2 years	2 - 3 year	> 3 year	
Projects in progress	134	864	12,853	1,13,810	1,27,659

Corrected and substituted as :

c) Ageing as at 31 March 2022

Particulars	Amount in content advances for a period of				Total
	< 1 year	1 - 2 years	2 - 3 year	> 3 year	
Projects in progress	134	864	12,853	15,490	29,790

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9. Page No. 62 - Note No. 11.1 Trade Receivable Ageing as at 31 March 23 - Printed as :

Particulars	Outstanding for following period from due date of payment						Total
	Not Due	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Undisputed Trade receivables- considered good	65,306	7,013	44	57	84	361	72,865
Sub Total	65,306	7,013	44	57	84	361	72,865
Total	65,306	6,988	20	4	-	-	72,317

Corrected and substituted as :

Particulars	Outstanding for following period from due date of payment						Total
	Not Due	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Undisputed Trade receivables- considered good	10	11,354	1,028	57	84	60,331	72,865
Sub Total	10	11,354	1,028	57	84	60,331	72,865
Total	10	11,329	1,003	4	-	59,971	72,317
% of provision as per Expected Credit Loss		0%	2%	92%	100%	1%	

10. Page No.63 - Trade Receivables Ageing as at 31 March 2022 - Printed as :

Particulars	Outstanding for following period from due date of payment						Total
	Not Due	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Less: Provision for Expected Credit Loss	1	123	17	-	-	401	542
Total	20,825	1,910	10,564	24,588	4,587	139	62,335

Corrected and substituted as :

Particulars	Outstanding for following period from due date of payment						Total
	Not Due	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Less: Provision for Expected Credit Loss	-	124	17	-	139	262	542
Total	20,826	1,909	10,564	24,588	4,448	-	62,336
% of provision as per Expected Credit Loss		6%	0%	0%	3%	100%	

11. Page No. 64 - Note No 15 - Other Financial Assets - Printed as - Unbilled Revenue - Corrected as Unbilled Revenue

Page No 64 - Note No 15 - Other Financial Assets - No Foot Note -

Corrected as:

Unbilled Income is because the company has not yet issued an invoice, however, the balance has been included under Other Financial Assets

12. Page No. 65 - Note No 17- D -Share Holding of Promoter as at 31st March 2023 - Printed as -

Class of Equity share	Promoter's Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of total shares	% change during the year
Equity Shares	Mrs. Meena Lulla	4,200	-	4,200	0.00%	0.00%

Corrected as

Class of Equity share	Promoter's Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of total shares	% change during the year
Equity Shares	Mrs. Meena Lulla	4,200	-	4,200	0.01%	0.00%

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13. Page No. 65 - Note No 17- D -Share Holding of Promoter as at 31st March 2022 - Printed as

Class of Equity share	Promoter's Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of total shares	% change during the year
Total					48.07%	

Corrected as

Class of Equity share	Promoter's Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of total shares	% change during the year
Total					48.06%	

14. Page No. 65 - Note No 17- F -Rights, preferences, restrictions of equity Shares - Printed as

Shareholding pattern is revised pursuant to clarification sought by NSE regarding variation in shareholding pattern filed with exchange and as per record of depositories (NSDL & CDSL). To resolve the issue and to comply para 4.7(ii) of SEBI Master Circular for Depositories dated October 25,2019 bearing no. SEBI/HO/MRD/DP/CIR/P/118, which states that Depositories may also advise DPs that an off-market transfer of shares leads to change in ownership and cannot be treated as pledge. Further, this issue may also be taken up in the investor awareness programs wherein the manner of creation of pledge can be effectively communicated to the BOs directly the SHP is modified in accordance with the circular. This circular came into existence in October 2019, however, Promoters have pledged their shares in the year 2018 much before this circular. Promoters / shareholders / Company have already filed necessary disclosures under SAST and PIT regulations before this circular hence Company was filing SHP in tune with those disclosures.

Correction - Removed this point, as it is no longer required.

15. Page no. 66 Note no 19 Long Term borrowings. Printed as :

Less: Current maturities disclosed under other current financial liabilities (Refer note 26)

Corrected as :

Less: Current maturities disclosed under other current financial liabilities (Refer note 24)

Note added : ** Other loans are secured by hypothecation of assets acquired there against, carrying rate of interest of 10.50% to 11.50% which are repayable as per maturity profile set out below

16. Page No 67 - Note no 19 - Maturity profile of long term borrowing is set out below - Term Loan from Bank as at 31 March 2023 for Less than 1 year changed to ₹ 1,231 from Zero.

17. Page no. 67 - Note no 19 - Maturity profile of long term borrowing is set out below - Term Loan from Bank as at 31 March 2022 for 1-3 years changed to ₹ 4,624 from Zero.

18. Page No 68 - Note 22A Deferred tax (Assets)/liabilities (net) to be included as below:

	As at 31 March 2023	As at 31 March 2022
22A Deferred tax (Assets)/liabilities (net)		
Deferred tax liability on		
Depreciation on tangible assets	(5)	43
Amortisation of intangible assets	2,969	4,812
Total	2,964	4,855
Deferred tax asset on		
Provision for expenses allowed on payment basis	752	752
Others	-	-
Impairment	28,073	28,073
Business loss	1,911	742
Total	30,736	29,568
Deferred tax (Assets)/liabilities (net)	(27,773)	(24,712)
Restricted to and consequent impact	-	-

Significant management judgement is considered in determining provision for income tax, deferred tax assets and liabilities and recoverability of deferred tax asset. Net deferred tax assets have been restricted to NIL on conservative basis. Unused tax losses for which no deferred tax asset (DTA) is recognised in Balance Sheet.

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Reconciliation of statutory rate of tax and effective rate of tax		
Profit/ (Loss) before tax	(11,331)	360
Tax expense	-	-
Tax rate as a % of profit before tax	0.00%	0.00%
Adjustments		
Non-deductible expenses for tax purposes	-0.87%	-21.22%
Effect of change in deferred tax balances due to change in tax rates	0	41.63%
Tax impact of earlier years	0	0.00%
Effect of unrecognised deferred tax assets		25.17%
Effect of Items deductible for tax purpose		25.17%
Others	-24.30%	4.76%
At India's statutory income tax rate of 25.17% (31 March 2022: 25.17%)	25.17%	25.17%

19. Page No. 68 - Printed as :

Secured short term borrowings include :

Fund Based Working Capital facilities (FBWC) i.e. Cash credit / WCL / WCDL carry an interest rate of 9%p.a. under implementation of OTR plan during the year (Previous year's rate of interest was ranging between 10.5 % - 16.5 %), secured by way of hypothecation of current assets, inventories and receivables relating to domestic rights operations on pari passu basis.

No Bills discounted during the current year as the said limits were converted into cash credit limits under OTR plan. (Previous year's bills discounted carry an interest rate between 9% - 10.5% for INR bills and 6M MCLR+ Spread or 6M LIBOR+ Spread for USD bills , secured by document of title to goods and accepted hundis with first pari passu charge on current assets)

No Packing Credit facilities during the current year as the said limits were converted into cash credit limits under OTR plan. (Previous year's Packing credit carry an interest rate between 8% - 10% for INR and 6M MCLR+ Spread or 6M LIBOR+ Spread for USD, secured by hypothecation of films and film rights with first pari passu charge on current assets.

Short term borrowings are further secured by equitable mortgage of company's immovable properties situated at mumbai (India), amount held in margin money, corporate guarantee of Eros Media World Plc (the ultimate holding company, formerly known as Eros STX Global Corporation), residual value of equipments and existing rights of hindi films with nil book value.

*Loan from others carry an interest rate between 15% - 16.5% , secured by security provided by Eros Worldwide FZ LLC, an entity having significant influence.

Unsecured loans from related parties are repayable on demand and carrying rate of interest 8.90% p.a.

Corrected and substituted as :

Secured short term borrowings include:

Fund Based Working Capital facilities (FBWC) i.e. Cash credit / WCL / WCDL carry an interest rate of 9%p.a. under OTR plan implemented in the year 2021 (Previous year's rate of interest was 9%), secured by way of hypothecation of current assets, inventories and receivables relating to domestic rights operations on pari passu basis.

Short term borrowings are further secured by equitable mortgage of company's immovable properties situated at mumbai (India), amount held in margin money, corporate guarantee of Eros Media World Plc (the ultimate holding company, formerly known as Eros STX Global Corporation), residual value of equipments and existing rights of films with nil book value.

*Loan from others carry an interest rate 15% , secured by security provided by Eros Worldwide FZE (formerly known as Eros Worldwide FZ LLC, an entity having significant influence.

Unsecured loans from related parties are repayable on demand and carrying rate of interest 8.90% p.a.

20. Page no 69 - Note no. 26 Other Financial Liabilities - Printed as :

	As at 31 March 2023
Other payables	2,781
Other payable to related party (refer note 42)	1830
Corrected and substituted as :	
	As at 31 March 2023
Other payables	2,789
Other payable to related party (refer note 42)	1823

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21. Page 69 - Note no. 27 Employee Benefit Obligations - current - Printed as

		As at 31 March 2023	As at 31 March 2022
Gratuity	28(a)	52	98
Compensated Absences	28(b)	122	129
Total		174	227

Corrected and substituted as :

		As at 31 March 2023	As at 31 March 2022
Gratuity		52	98
Compensated Absences		122	129
Total		174	227

22. Page 69 - Note no. 28 - Other current liabilities - Printed as :

		As at 31 March 2023	As at 31 March 2022
Advance from customers- related parties (Refer note 42)	29(a)	3,333	3,333
Advances from customers- others	29(b)	1,683	1,437
Deferred revenue	29(c)	897	1,444
Duties and taxes payable	29(d)	6,276	3,370
Total		12,189	9,584

Corrected and substituted as :

		As at 31 March 2023	As at 31 March 2022
Advance from customers- related parties (Refer note 42)		3,333	3,333
Advances from customers- others		1,683	1,437
Deferred revenue		897	1,444
Duties and taxes payable		6,276	3,370
Total		12,188	9,584

23. Page no. 69 - Note no. 29 - Current tax liabilities - Printed as :

		As at 31 March 2023	As at 31 March 2022
Provision for income tax (net)	30(a)	3,322	6,763
Total		3,322	6,763

Corrected and substituted as :

		As at 31 March 2023	As at 31 March 2022
Provision for income taxes (net of advance tax)		3,322	6,763
Total		3,322	6,763

24. Page no 71 - Note no 38 - Earning per share - Printed as:

	As at 31 March 2023
Weighted average number of equity shares	9,58,84,872
Total	9,58,84,872
Weighted average number of equity shares used in the calculation of basic earning per share	9,58,84,872
Weighted average number of equity shares used in the calculation of diluted earning per share	9,59,18,634
Basic (in ₹)	11.82
Diluted (in ₹)	11.82

Corrected and substituted as :

	As at 31 March 2023
Weighted average number of equity shares	9,59,14,119
Total	9,59,14,119

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Weighted average number of equity shares used in the calculation of basic earning per share	9,59,14,119
Weighted average number of equity shares used in the calculation of diluted earning per share	9,59,47,881
Basic (in ₹)	(11.81)
Diluted (in ₹)	(11.81)

25. Page no 75 - Note no 41 - Operating segment - Printed as :

	As at 31 March 2023
Non-current assets	
India	35,420
Total non-current assets	35,420

Corrected and substituted as :

	As at 31 March 2023
Non-current assets	
India	35,421
Total non-current assets	35,421

26. Page no. 77 - Related party disclosures - c(i) - Transactions during the year with related parties - printed as :

Particulars	Key Management Personnel including transactions with relatives of Key Management Personnel	Total
	Year ended 31 March 2023	Year ended 31 March 2023
Salary, commission and perquisites* to KMPs	842	842

Corrected and substituted as :

Particulars	Key Management Personnel including transactions with relatives of Key Management Personnel	Total
	Year ended 31 March 2023	Year ended 31 March 2023
Salary, commission and perquisites* to KMPs	952	952

27. Page no. 78 - Related party disclosures - c(ii) - Transactions during the year with related parties - Printed as :

Salary, commission and perquisites* to KMPs	Year ended 31 March 2023	Year ended 31 March 2023
Mr. Sunil Lulla***	506	514
Mrs. Krishika Lulla	-	86
Mr. Farokh Gandhi - Executive Director & Chief Financial Officer (India)	-	31
Mr. Vijay Jayantilal Thaker	36	36
Mr. Pradeep Dwivedi - Chief Executive Officer	300	300
Total	842	842

Corrected and substituted as :

Salary, commission and perquisites* to KMPs	Year ended 31 March 2023	Year ended 31 March 2023
Mr. Sunil Lulla***	506	514
Mrs. Krishika Lulla	-	86
Mr. Farokh Gandhi - Executive Director & Chief Financial Officer (India)	-	31
Mr. Vijay Jayantilal Thaker	36	36
Mr. Pradeep Dwivedi - Chief Executive Officer	300	300
Mr. Rajesh Chalke	110	-
Total	952	968

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28. **Page no. 79** - Related party disclosures - e) - Balance with related parties - Trade balances due to - Added Eros Worldwide FZ LLC - Balance as at 31 March 2023 ₹ 25,819. Amount of Total of same table is changed to 50,418 from 24,599 due to above changes.

29. **Page no. 80** - Note no 43 - Categories of fin assets and financial liabilities - **Printed as**

Particulars	As at 31 March 2023	As at 31 March 2022
Financial assets		
Measured at fair value through profit and loss		
Investments*	2,450	2,450
Total	2,450	2,450
Measured at amortised cost		
Loans	1,072	1,158
Restricted deposits	89	536
Other financial assets	1,862	326
Trade receivables	72,317	65,099
Cash and cash equivalents	7,607	152
Total	82,947	67,271

Corrected and substituted as:

Particulars	As at 31 March 2023	As at 31 March 2022
Financial assets		
Measured at fair value through profit and loss		
Investments*	2,447	2,450
Total	2,447	2,450
Measured at amortised cost		
Loans	1,073	1,158
Restricted deposits	89	536
Other financial assets	1,862	3,091
Trade receivables	72,317	62,336
Cash and cash equivalents	7,607	152
Total	82,947	67,272

30. **Page no. 81** - Note no. 44 - a - Investment amount as at 31 March 2023 and at Level 3 changed to 2,447 from 2,550.

31. **Page no. 81** - Note no. 44 - b - Restricted bank deposits amount as at 31 March 2023 changed to 88 from 89

32. **Page no. 81** - Note no. 44 - b - Total amount as at 31 March 2023 changed to 82,947 from 82,948

33. **Page 82** - Note no. 44 - b - Other financial asset non current amount as at 31 March 2022 and at level 2 changed to 3,001 from 236

34. **Page 82** - Note no. 44 - b - Trade receivable amount as at 31 March 2022 changed to 62,336 from 65,099

35. **Page 82** - Note no. 44 - b - Total amount as at 31 March 2022 changed to 67,272 from 67,271

36. **Page 82** - Note no. 44 - b - Total amount at level 2 changed to 3,001 from 236

37. **Page 82** - Note no. 44 - b - Less: Fair value loss recognised through profit and loss amount changed to (3) from 0

38. **Page 82** - Note no. 44 - b - balance as on 31 March 2023 changed to 2,447 from 2,450

39. **Page 84** - Note no. 45 - In table of Liquidity risk - As at 31 March 2023 - following line added :

	Total	Less than 1 year	1-3 years	3-5 years	More than 5 years
Borrowing interest payments	2,289	2,155	134	-	-

40. **Page 84** - Note no 45 - In table of Liquidity risk - As at 31 March 2023- Total amount of Trade and Other payables changed to 62,087 from 62,086. Amount of less than 1 year changed to 37,738 from 37,763. Amount of 1-3 years changed to 24,349 from 24,324.

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41. **Page 84** - Note no. 45 - In table of Liquidity risk - As at 31 March 2022 - following line added:

	Total	Less than 1 year	1-3 years	3-5 years	More than 5 years
Borrowing interest payments	4,378	3,957	421	-	-

42. **Page 85** - At 31 March 2023, the Company had facilities of ₹115.07 Lakh (31 March 2022 ₹ 41,299 Lakh - This line is deleted.

43. **Page 86** - Note no 52 - (c) - Amount of Depreciation of right of use of assets changed to ₹ 5 from Zero. Total amount changed to ₹ 5 from Zero.

44. **Page 86** - Note no 52 - Following table added :

(e) Total cash outflow for leases :		
Operating cash flows : Interest expenses	-	-
Lease liabilities paid	353	488
Total	353	488

45. **Page 87** - Note 54 - Ratio Analysis - entire table replaced with following table:

Sr. No.	Particulars	FY 2022-23	FY 2021-22	% Change	Remarks for Variations
1	Current Ratio	1.08	0.89	22.21%	Due to increase in cash and cash equivalents and Trade Receivables
2	Debt Equity Ratio	2.50	2.47	1.43%	
3	Debt Service Coverage Ratio	1.09	1.58	-31.35%	Due to loss during the year
4	Return on Equity	(1.11)	0.02	-6750.43%	Due to loss during the year
5	Inventory Turnover Ratio	37.90	12.23	210.02%	Due to increase in purchases of Music Rights
6	Trade Receivables Turnover Ratio	0.61	0.37	64.44%	Due to increase in sales and trade receivables during the current year
7	Trade Payables Turnover Ratio	0.67	0.12	457.17%	Due to increase in operating expenses and creditors in the current year
8	Net Capital Turnover Ratio	6.76	(2.49)	-371.14%	Due to increase in sales in the current year
9	Net Profit Ratio	(0.26)	0.02	-1702.28%	Due to loss during the year
10	Return on Capital Employed	(0.12)	0.08	-251.24%	Due to loss during the year
11	Return on Investments	0.02	0.03	-39.77%	Due to decrease in overall total assets

Formula for computation of ratios are as follows:

Sr.	Particulars	Formula
1	Current Ratio	Current Assets/ Current Liabilities
2	Debt Equity Ratio	Total Debt/ Total Equity
3	Debt Service Coverage Ratio	Earnings before Interest, Tax and Exceptional Items / (Interest Expense + Principal Repayments made during the period for long term loans)
4	Return on Equity Ratio	Profit After Tax (Attributable to Owners)/ Average Net Worth
5	Inventory Turnover Ratio	Cost of Goods Sold / (Average Inventories of Finished Goods, Stock-in-Process and Stock-in-Trade)
6	Trade Receivables Turnover Ratio	Value of Sales & Services / Average Trade Receivables
7	Trade Payables Turnover Ratio	Cost of Materials Consumed (after adjustment of RM Inventory) + Purchases of Stock-in-Trade + Other Expenses / Average Trade Payables
8	Net Capital Turnover Ratio	Value of Sales & Services / Net working capital
9	Net Profit Ratio	Profit After Tax (after Exceptional items) / Value of Sales & Services
10	Return on Capital Employed (Excluding Working Capital financing)	Earning before interest and taxes/ Capital Employed (Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability)
11	Return on Investments	Other Income (Excluding Dividend) / (Average Cash, Cash Equivalents & Other Marketable Securities)

46. Page 88 - Note no 55 - Following notes to add :

- x) The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment received Indian Parliament approval and Presidential assent in September 2020. The Code has been published in the Gazette of India and subsequently on November 13, 2020 draft rules were published and invited for stakeholders' suggestions. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- xi) The Company has not have any charges or satisfaction of charge which is yet to be registered with the Registrar of the Companies beyond the statutory period
- xii) All quarterly returns or statements of current assets are filed by the company with banks or financial institutions and are in agreement with the books of accounts.

47. Page 69 - Note Trade payables - Note to be added as please refer Note 47.1

48. Page no. 72 - Note no 39 - Amount of Sales tax claims disputed by the Company as at 31 March 2023, changed to 1,401 from 1,476. Total amount changed to 46,484 from 46,560.

49. Page 78 - Note 42 - foot note replaced by following :

*** The remuneration accrued/paid by the company to its Vice Chairman and Managing Director for the year ended 31 March 2023 is in excess by ₹ 394 lakhs (31 March 2022 ₹ 394 lakhs) vis-a-vis the limits specified in section 197 of Companies Act, 2013 ('the act') read with schedule V thereto, as the Company does not have profits. The Company is in process of complying with the prescribed statutory requirements to regularize such excess payments, including seeking approval of shareholders, as necessary. Untill then, the said excess amount is held in trust by the Vice Chairman and Managing Director

50. Page 84 - Note 45 - Liquidity Risk - Amount of Borrowing principal payments as at 31 March 2023 for less than 1 year changed to 23,944 from 23,945.

51. Page 85 - Trade payable ageing - tables to be replaced by following:

Trade Payables Ageing as at 31 March 2023

Amount ₹ in lakhs

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	0.35	126	-	15	-	142
Others	27,213	32	968	1,903	2,293	32,409
Disputed-MSME	-	-	-	-	-	-
Disputed-Others	-	-	-	-	-	-
Total	27,213	158	968	1,919	2,293	32,551

Trade Payables Ageing as at 31 March 2022

Amount ₹ in lakhs

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	27	29	-	-	-	56
Others	3,115	554	903	4,164	998	9,734
Disputed-MSME	-	-	-	-	-	-
Disputed-Others	-	-	-	-	-	-
Total	3,142	583	903	4,164	998	9,790

52. Page No. 93, printed as Other Matters:

- a) We did not audit the Ind AS financial statements of three subsidiaries, whose Ind AS financial statements reflects total assets of ₹ 115,407 Lakhs and net assets of ₹ 109,057 Lakhs as at March 31, 2023, total revenues of ₹ 24,860 Lakhs and net cash inflows amounting to ₹ 803 Lakhs for the year ended on that date, as considered in the consolidated Ind AS financial statements. These Ind AS financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated Ind AS financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of section 143(3) of the Act, in so far as it relates to the aforesaid subsidiaries, is based solely on the reports of the other auditors

One of this subsidiary are located outside India whose financial statements have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditor under generally accepted auditing standards applicable in their respective country. The Holding Company's management has converted the financial statements of such subsidiary located outside India from accounting principles generally accepted in their respective country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiary located outside India is based on the report of other auditor and the conversion adjustments prepared by the management of the Holding Company and audited by us.

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Correction and substitutes:

- (a) We did not audit the Ind AS financial statements of three subsidiaries, whose Ind AS financial statements reflects total assets of ₹ 115,407 Lakhs and net assets of ₹ 109,057 Lakhs as at March 31, 2023, total revenues of ₹ 24,860 Lakhs and net cash inflows amounting to ₹ 803 Lakhs for the year ended on that date, as considered in the consolidated Ind AS financial statements. These Ind AS financial statements have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated Ind AS financial statements, in so far as it relates to the amounts and disclosures included in the respect of these subsidiaries, and our report in terms of section 143(3) of the Act, in so far as it relates to the aforesaid subsidiaries, is based solely on the reports of the other auditors.

53. Page No. 94, printed as : a, b, c, d, e, f, g, j, k

Correction and substitutes: a, b, c, d, e, f, g, h, i

54. Page No. 96, printed as: Notes to the Financial Statements.

Correction and substitutes: Notes to the Financial Statements 2 - 60

55. Page No. 98, printed as: SOCE - A) Equity Share Capital.

A. Equity share capital	Number	Amount in ₹ Lakhs
Balance as at 31 March 2021	9,56,49,077	9,586
Add: Issued on exercise of employee share options	20,054	2
Balance as at 31 March 2022	9,56,69,131	9,588
Add: Issued on exercise of employee share options	29,247	3
Balance as at 31 March 2023	9,56,98,378	9,591

Correction and substitutes: A) Equity Share Capital

A. Equity share capital	Number	Amount in ₹ Lakhs
Balance as at 31 March 2021	9,58,64,818	9,586
Add: Issued on exercise of employee share options	20,054	2
Balance as at 31 March 2022	9,58,84,872	9,588
Add: Issued on exercise of employee share options	29,247	3
Balance as at 31 March 2023	9,59,14,119	9,591

56. Page No. 100, printed as: To add on below Cash and cash equivalents at the end of the year.

Correction and substitutes:

Change in liability arising from financing activities :-

Amount ₹ in lakhs

Particulars	Non current borrowings	Current borrowing	Acceptances	Total
As on 1 April 2022	11,316	35,004	-	46,320
Cash Flows	(4,635)	(22,843)	-	(27,478)
Adjustments for processing fees, forex and FITL*	(5,394)	5,394	-	-
As on 31 March 2021	1,287	17,555	-	18,842
As on 1 April 2021	6,405	45,988	1,400	53,793
Cash Flows	(3,056)	(4,429)	-	(7,485)
Adjustments for processing fees	7,967	(6,555)	(1,400)	12
As on 31 March 2022	11,316	35,004	-	46,320

* Moratorium interest converted in Funded Interest Term Loan

Notes 1 to 60 form an integral part of these consolidated financial statements.

57. Page No. 102, printed as: Under Revenue Recognition - See Note 28

Correction and substitutes: Under Revenue Recognition - See Note 27

58. Page No. 107, printed as: P. Segment Reporting

Ind-AS 108 Operating Segments ("Ind-AS 108") requires operating segments to be identified on the same basis as is used internally for the review of performance and allocation of resources by the Chief Operating Decision Maker. The revenues of films are earned over various formats; all such formats are functional activities of filmed entertainment and these activities take place on an integrated basis. The management team reviews the financial information on an integrated basis for the Group as a whole., The management team also monitors performance separately for individual films or for at least 12 months after the theatrical release

The Group has identified three geographic markets: India, UAE and Rest of the world

Correction and substitutes: P. Segment Reporting

An operating segment is a component of the Group that engages in business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed by the company's Chief Operating Decision Maker ("CODM") to make decisions for which discrete financial information is available. The Group's operating businesses are organized and managed separately according to the nature of products and services provided, with each segment representing a strategic business unit that offers different products and serves different markets. Based on the management approach as defined in Ind AS 108, the CODM evaluates the Group's performance and allocates resources based on an analysis of various performance indicators by business segments and geographic segments.

The Group has identified three geographic markets: India, UAE and Rest of the world.

59. Page No. 107, printed as: P. Standards issued but not Effective

At the date of approval of these financial statements, the Group has not applied the amendments to IndAS made by Ministry of Corporate Affairs vide Notification dated 23rd March 2022 that have been issued but are not yet effective.

Major amendments applicable to company notified in the notification are provided below:

- (i) Ind AS 103 - Business Combination
- (ii) Ind AS 109 - Financial Instruments
- (iii) Ind AS 16 - Property, Plant & Equipment
- (iv) Ind AS 37 - Provisions, Contingent Liabilities and Contingent Assets

Application of above standards are not expected to have any significant impact on the Group's financial statements.

Correction and substitutes : Standards issued but not effective

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 23, 2022, MCA amended the Companies (Indian Accounting Standards) Amendment Rules, 2022, applicable from April 1st, 2023, as below

Amendment to Ind AS 1 "Presentation of Financial Instruments

The amendments require companies to disclose their material accounting policies rather than their significant accounting policies. Accounting policy information is material if, together with other information can reasonably be expected to influence decisions of primary users of general purpose financial statements. The Company does not expect this amendment to have any significant impact in its financial statements.

Amendment to Ind AS 12 "Income Taxes"

The amendments clarify how companies account for deferred tax on transactions such as leases and decommissioning obligations. The amendments narrowed the scope of the recognition exemption in paragraphs 15 and 24 of Ind AS 12 (recognition exemption) so that it no longer applies to transactions that, on initial recognition, give rise to equal taxable and deductible temporary differences.

Amendment to Ind AS 8 "Accounting Policies,

Changes in Accounting Estimates and Errors" The amendments will help entities to distinguish between accounting policies and accounting estimates. The definition of a change in accounting estimates has been replaced with a definition of accounting estimates. Under the new definition, accounting estimates are "monetary amounts in financial statements that are subject to measurement uncertainty". Entities use measurement techniques and inputs to develop accounting estimates if accounting policies require items in financial statements to be measured in a way that involves measurement uncertainty. The Company does not expect this amendment to have any significant impact in its financial statements.

60. Page No. 108, printed as: a. Estimation of uncertainties relating to global health pandemic from COVID-19: Correction and substitutes: to be deleted.

Page No. 108, printed as: C. Employee Benefit plans and refer note 41.

Correction and substitutes: B. Employee Benefit plans and refer note 39.

Page No. 108, printed as: D. Fair Value Measurement of ESOP Liability and refer note 42.

Correction and substitutes: C. Fair Value Measurement of ESOP Liability and refer note 40

Page No. 108, printed as: E. Trade Receivable.

Correction and substitutes: D. Trade Receivable

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61. **Page No. 113, printed as:** ** Loans have been granted to promoters, directors, KMPs and the related parties, either severally or jointly with any other person, that are repayable on demand

Correction and substitutes:

Point not required and 4.1 Table added. Following loans have been granted to promoters, directors, KMPs and the related parties, either severally or jointly with any other person, that are repayable on demand :

As at 31 March 2023

Type of borrower	Amount of loan or advance in the nature of loan outstanding	Percentage of the total loans and Advances in the nature of loans
Related parties	101,227	100%

As at 31 March 2022

Type of borrower	Amount of loan or advance in the nature of loan outstanding	Percentage of the total loans and Advances in the nature of loans
Related parties	88,189	100%

Page No. 113, printed as: VCD/ DVD/ Audio CDs

Correction and substitutes: VCD/ DVD/ Audio CDs*

* amounts represents less than ₹ 1 lakh (Refer note 57)

62. **Correction Page No. 115,** Note no 11 Loans: line Addion - Amounts due from related parties (refer note 42) (no changes in Total numbers)

Correction Page No. 115, Note no 12 Others Financial Assets: line Addion - Security Deposits, Unbilled revenue - ₹ 3242 (LY 21-22) and under Amounts due from related parties (refer note no 42)

Page No. 115, Note no 13 printed as under Others Current Assets as "Others". And amounts due from related parties (refer note 44)

Correction and substitutes: Under Others Current Assets as "Deferred Expenses" and amounts due from related parties (refer note 42)

Page No. 115, Note no 14 printed as Share Capital under Issued subscribed and fully paid -up

Issued, subscribed and fully paid- up	As at 31 March 2023		As at 31 March 2022	
	Number	Amount	Number	Amount
Equity shares of ₹ 10 each	9,59,14,118	9,586	9,58,84,818	9,586
Total	9,59,14,118	9,586	9,58,84,818	9,586

Correction and substitutes :

Issued, subscribed and fully paid- up	As at 31 March 2023		As at 31 March 2022	
	Number	Amount	Number	Amount
Equity shares of ₹ 10 each	9,59,14,119	9,591	9,58,84,872	9,588
Total	9,59,14,119	9,591	9,58,84,872	9,588

63. **Page No. 117, Note no 15 printed as** Other equity under Share options outstanding account

Balance at the beginning of the year	826	826
Less: Transfer to securities premium account	(55)	-
Balance at the end of the year	771	826

Correction and substitutes :

Balance at the beginning of the year	826	862
Less: Transfer to securities premium account	(55)	(36)
Balance at the end of the year	771	826

64. Page No. 118, printed as Note no 17 Borrowings under -

correction and substitutes - Note no 17 Borrowings under Total - 1287 and Table added under explanation

Maturity profile of long term borrowing is set out below:-

As at 31 March 2023

Particulars	Less than 1 year	1-3 years	> 3 years
Secured			
Term loan from banks	1,231	-	-
Car loan	17	39	-
Others	-	-	-
Unsecured			
Term loan from others	-	-	-
Total	1,248	39	-

Page No. 118, printed as Note no 20 Employee benefit obligation - noncurrent - Leave encashment

Corrected and substitutes - Leave encashment (Refer note 39)

Page No. 118, printed as Note no 21 Deferred Taxes (31st March 2022) - under restricted to and consequent impact amount added ₹ -24,712 there is no changes in total.

65. Page No. 119, printed as Note no 23 Short term borrowings under Unsecured - From related parties (refer note 44)

Corrected and substitutes: Unsecured - From related parties (refer note 42) and note added

Secured short term borrowings include: Fund Based Working Capital facilities (FBWC) i.e. Cash credit / WCL / WCDL carry an interest rate of 9%p.a. under OTR plan implemented in the year 2021 (Previous year's rate of interest was 9%), secured by way of hypothecation of current assets, inventories and receivables relating to domestic rights operations on pari passu basis.

Short term borrowings are further secured by equitable mortgage of Holding company's immovable properties situated at Mumbai (India), amount held in margin money, corporate guarantee of Eros International Plc (entity with significant influence), residual value of equipments and existing rights of Hindi films with Nil book value.

Unsecured short term borrowings include:

*Loan from others carry an interest rate of 15% , secured by security provided by Eros Worldwide FZE (formerly known as Eros Worldwide FZ LLC, an entity having significant influence.

**Loan from related parties carry an interest rate of 8.9% p.a. (31 March 2022 : 8.9% p.a.)

66. Page No. 121, printed as Note no 33 - Employee benefits Expense

a). Contributions to provident and other funds (Refer note 41)

b). Gratuity expenses (Refer note 41)

Corrected and substitutes:

a). Contributions to provident and other funds (Refer note 39)

b). Gratuity expenses (Refer note 39)

67. Page No. 122, printed as Note no 37 - Earning per share

	Year ended 31 March 2023	Year ended 31 March 2023
a) Computation of net profit (loss) for the year		
Profit/ (Loss) after tax attributable to equity shareholders (₹ in lakhs)	(11,978)	(917)
b) Computation of number of shares for Basic Earnings per share		
Weighted average number of equity shares	9,58,84,872	95,877,949
Total	9,58,84,872	95,877,949
c) Computation of number of shares for Diluted Earnings per share		
Weighted average number of equity shares used in the calculation of basic earning per share	9,58,84,872	95,877,949
Add:- Weighted average potential equity shares (dilutive impact of ESOPs)	33,762	-
Total	9,59,18,634	95,877,949

Corrected and substitutes:

	Year Ended 31 March 2023	Year Ended 31 March 2022
a) Computation of net profit (loss) for the year		
Profit/ (Loss) after tax attributable to equity shareholders (₹ in lakhs)	(11,978)	(917)
b) Computation of number of shares for Basic Earnings per share		
Weighted average number of equity shares	95,914,119	95,877,949
Total	95,914,119	95,877,949
c) Computation of number of shares for Diluted Earnings per share		
Weighted average number of equity shares used in the calculation of basic earning per share	95,914,119	95,877,949
Add:- Weighted average potential equity shares (dilutive impact of ESOPs)	33,762	-
Total	95,947,881	95,877,949

68. **Page No. 127, Note no 42** - Related Party Disclosures - one KMP added under Salary, commission and perquisites* to KMPs and total change to ₹ 842 lakhs to 952 lakhs

	31 March 2023	31 March 2022
Mr. Rajesh Chalke	110	0
Total	952	967

69. **Page No. 133, Note no 47** - Auditors remuneration (31st March 2023) - As auditor - Limited Review
- Amount change ₹ 15 lakhs to ₹ 18 Lakhs (no change in total)

70. **Page No. 119, printed as Note no 24** - Trade payable current financials liabilities - Payable to related parties (refer note 44)

Corrected and substitutes: Trade payable current financials liabilities - Payable to related parties (refer note 42) and note and table added.

Trade Payables Ageing as at 31 March 2023

Amount ₹ in lakhs

Particulars	Outstanding for following period from due date of payment					Total
	Not Due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
MSME	0.35	127	-	15	-	142
Others	26,944	8,659	3,475	2,124	28,618	69,820
Disputed-MSME	-	-	-	-	-	-
Disputed-Others	-	-	-	-	-	-
Total	26,944	8,786	3,475	2,139	28,618	69,962

Trade Payables Ageing as at 31 March 2022

Amount ₹ in lakhs

Particulars	Outstanding for following period from due date of payment					Total
	Not Due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
MSME	27	89	3	-	-	120
Others	4,056	4,919	7,015	1,695	22,248	39,933
Disputed-MSME	-	-	-	-	-	-
Disputed-Others	-	-	-	-	-	-
Total	4,083	5,008	7,018	1,695	22,248	40,053

Under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED) which came in to force from 2 October, 2006, certain disclosures are required to be made relating to dues to Micro and Small enterprises. On the basis of information and records available with the Management, the following disclosures are made for the amounts due to Micro and Small enterprises:

	Year Ended 31 March 2023	Year Ended 31 March 2022
The amounts remaining unpaid to suppliers as at the end of the year		
- Principal	135	117
- Interest	7	3
Amount of interest paid by the Company in terms of Section 16 of the MSMED, along with the amount of payment made to the supplier beyond the appointed day during the accounting year	-	-

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Amount of interest due and payable for the delay in making payment (which have been paid but beyond the appointed day during the year) but without adding interest specified under MSMED.	-	-
Amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under Section 23 of the MSMED Act, 2006	-	-

71. **Page no 119**, Note no. Employee benefit obligation - current - Leave encashment
Corrected and substitutes : Employee benefit obligation - current - Leave encashment - (Refer note 39)
72. **Page no.133. Note no. 48.** b. Additional information, as required under Schedule III to the Companies Act, 2013, of enterprises consolidated as Subsidiary
Corrected and substitutes: 46.b. Additional information, as required under Schedule III to the Companies Act, 2013, of enterprises consolidated as Subsidiary
73. **Page no. 113**, correction note no. 7 inventory "others" to be hide/delete due to nil Amount
74. **Page no. 122, printed as** Note no. 38 Contingent liabilities and commitments (to the extent not provided for)

	Amount ₹ in Lakhs	
	As at 31 March 2023	As at 31 March 2022
(a) Contingent liabilities		
(i) Claims against the Company not acknowledged as debt		
Sales tax claims disputed by the Company	2,094	2,169
Service tax (refer note 1)	54,243	54,243
Income tax liability that may arise in respect of matters in appeal	9,519	114
(ii) Guarantees		
Guarantee given in favor of various government authorities	25	25
	65,881	56,551

Corrected and substitutes:

	Amount ₹ in Lakhs	
	As at 31 March 2023	As at 31 March 2022
(a) Contingent liabilities		
(i) Claims against the Company not acknowledged as debt		
Sales tax claims disputed by the Company	2,094	1,983
Service tax (refer note 1)	54,243	43,604
Income tax liability that may arise in respect of matters in appeal	114	114
(ii) Guarantees		
Guarantee given in favor of various government authorities	25	25
	56,476	45,726

Notes:

During the year ended 31 March 2021, the Company received a show cause notice from the Commissioner of Service Tax to show cause why an amount aggregating to 5, 317 lakhs for the period 1 April 2015 to 30th June 2017 should not be levied on and paid by the Company for service tax arising on temporary/perpetual transfer of copyright services and other matters. company is in process of filing of reply for the same.

75. **Page no. 122, printed as** Note no. 38B Penalty - corrected Penalty. (2rd last line)
76. **Page No. 13** – Name of signing authority at the end of the Directors Report will be read as Mr. Vijay Thaker, Executive Director and VP-Company Secretary & Compliance Officer DIN: 01867309 instead of Mr. Sunil Arjan Lulla, Executive Vice Chairman & Managing Director DIN: 00243191.
77. **Page No. 23** – Name of signing authority at the end of the Corporate Social Responsibility Report will be read as Mr. Pradeep Dwivedi, Executive Director & CEO DIN: 07780146 instead of Mr. Sunil Arjan Lulla, Executive Vice Chairman & Managing Director DIN: 00243191.
78. **Page No. 34** – Name of signing authority at the end of the Corporate Governance Report will be read as Mr. Pradeep Dwivedi, Executive Director & CEO DIN: 07780146 instead of Mr. Sunil Arjan Lulla, Executive Vice Chairman & Managing Director DIN: 00243191.
79. **Page No. 43 & 72** added below note The Company has recently become aware that several intimation notices have been uploaded on the Income Tax portal u/s 143 (1) (a) of the Income Tax Act, 1961. The Company has also submitted requests for rectification for all these notices. But the results of these requests are still pending.