EyeQube Studios Private Limited
Balance Sheet as at 31 March 2023

	Notes	As at 31 March 2023 Amount in ₹ '000	As at 31 March 2022 Amount in ₹ '000
Assets:			
Non- current assets			
Property, plant and equipment	3	50	256
Non-current tax assets	4	270	252
Total Non-current assets		**320**	**508**
Current assets			
Financial assets			
(i) Cash and cash equivalents	5	49	376
(ii) Loans and advances	6	6,355	5,881
Total Current assets		**6,404**	**6,257**
Total assets		**6,724**	**6,765**
Equity and liabilities:			
Equity			
Equity share capital	7	100	100
Other equity	8	6,348	6,533
Total equity		**6,448**	**6,633**
Liabilities			
Current liabilities			
Financial liabilities			
(i) Other financial liabilities	9	266	127
(ii) Other current liabilities	10	10	5
Total Current liabilities		**276**	**132**
Total Equity and liabilities		**6,724**	**6,765**

Notes 1 to 29 form an integral part of these financial statements

As per our report of even date

For **Haribhakti & Co LLP**
Chartered Accountants
Firm Registration No.: 103523W/W100048

For and on behalf of the Board of Directors

Sumant Sakhardande
Partner
Membership No: 034828

Place: Mumbai
Date: May 27 2023

Sunil Arjan Lulla
Director
(DIN :- 00243191)

Place: Mumbai
Date: May 27 2023

Anand Shankar Kamtam
Director
(DIN :- 02942810)

Place: Mumbai
Date: May 27 2023

EyeQube Studios Private Limited
Statement of Profit and Loss for the year ended 31 March 2023

	Notes	Year ended 31 March 2023 Amount in ₹ '000	Year ended 31 March 2022 Amount in ₹ '000
Revenue			
Revenue from operations (net)		-	-
Other income	11	540	1,021
Total revenue		**540**	**1,021**
Expenses			
Depreciation and amortisation expense	3	207	41
Other expenses	12	518	61
Total expenses		**725**	**102**
Profit/ (Loss) before tax		**(185)**	**919**
Tax expense		-	-
Profit/ (Loss) after tax for the year		**(185)**	**919**
Other comprehensive income for the year		-	-
Total Comprehensive income for the year		**(185)**	**919**
Earnings/ (Loss) per equity share:	18		
Basic (in ₹) (nominal value ₹ 10)		(18.46)	91.89
Diluted (in ₹) (nominal value ₹ 10)		(18.46)	91.89

Notes 1 to 29 form an integral part of these financial statements

As per our report of even date

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EyeQube Studios Private Limited
Cash flow statement for the year ended 31 March 2023

	Year ended 31 March 2023 Amount in ₹ '000	Year ended 31 March 2022 Amount in ₹ '000
Cash flow from operating activities		
Profit/ (Loss) before tax	**(185)**	**919**
Adjustments for :		
Interest income	(516)	(484)
Profit on sale of property plan and equipement	-	(71)
Depreciation	207	41
Operating profit before working capital changes	**(494)**	**405**
Movements in working capital:		
Increase in other current liabilities	5	5
Increase in other financial liabilities	139	25
Cash (used)/ generated from operations	**(350)**	**435**
Taxes paid (net of refunds)	(18)	(18)
Net cash (used)/ generated from operating activities	**(368)**	**417**
Cash flow from investing activities		
Loan and advances given	(474)	(979)
Proceeds from sale of property Property, plant and equipment	-	240
Interest Income	516	484
Net cash generated/ (used) in investing activities	**42**	**(255)**
Net (decrease)/ increase in cash and cash equivalents	**(326)**	**162**
Cash and cash equivalents at the beginning of the year	**376**	**214**
Cash and cash equivalents at the end of the year (Refer Note 5)	**50**	**376**

Notes 1 to 29 form an integral part of these financial statements

The Cash flow statement has been prepared under indirect method as set in Indian accounting standard - 7 'Cash Flow Statement ' as notified under Companies Act 2013

Previous year figure have been regrouped, whereever necessary, to confirm to this year classification.

As per our report of even date

For **Haribhakti & Co LLP**
Chartered Accountants
Firm Registration No.: 103523W/W100048

Sumant Sakhardande
Partner
Membership No: 034828

Place: Mumbai
Date: May 27 2023

For and on behalf of the Board of Directors

Sunil Arjan Lulla
Director
(DIN :- 00243191)

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Director
(DIN :- 02942810)

Place: Mumbai
Date: May 27 2023

EyeQube Studios Private Limited

Statement of Changes in Equity for the year ended 31 March 2023

A. Equity Share Capital

	Number	Amount in ₹ '000
Balance as at 1 April 2021	10,000	100
Changes in equity share capital during the year	-	-
Balance as at 31 March 2022	**10,000**	**100**
Changes in equity share capital during the year	-	-
Balance as at 31 March 2023	**10,000**	**100**

B. Other Equity

	Retained Earnings	Total
	Amount in ₹ '000	Amount in ₹ '000
Balance as at 1 April 2021	5,614	5,614
Profit/ (Loss) for the year	919	919
Other comprehensive income for the year	-	-
Balance as at 31 March 2022	**6,533**	**6,533**
Profit/ (Loss) for the year	(185)	(185)
Other comprehensive income for the year	-	-
Balance as at 31 March 2023	**6,348**	**6,348**

Notes 1 to 29 form an integral part of these financial statements

As per our report of even date

For **Haribhakti & Co LLP**
Chartered Accountants
Firm Registration No.: 103523W/W100048

Sumant Sakhardande
Partner
Membership No: 034828

Place: Mumbai
Date: May 27 2023

For and on behalf of the Board of Directors

Sunil Arjan Lulla
Director
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Place: Mumbai
Date: May 27 2023

Anand Shankar Kamtam
Director
(DIN :- 02942810)

Place: Mumbai
Date: May 27 2023

SIGNIFICANT ACCOUNTING POLICY AND NOTES FORMING PART OF FINANCIAL STATEMENT

1. CORPORATE INFORMATION

EyeQube Studios Private Limited (the 'Company') was incorporated in India, under the Companies Act, 1956. The Company is a player within the Indian media and entertainment industry and is primarily engaged in the business of rendering studio services. The financial statements of the Company are for the year ended 31 March 2023 and are prepared in Indian Rupees being the functional currency.

These separate financial statements were authorized for issue in accordance with a resolution passed in the Board of Directors meeting held on May 27, 2023

2. ACCOUNTING POLICIES

a) Basis of preparation of Financial Statements

These Financial Statements of the Company comprises of Balance Sheet, Statement of Profit and Loss, Cash Flow Statement, Statement of Changes in Equity, a summary of significant accounting policies, notes and other explanatory information.

The Financial Statements of the Company have been prepared to comply with the Indian Accounting standards ('Ind AS'), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013 (as amended from time to time) and presentations requirements of Division II of Schedule III to the Companies Act,2013, (Ind AS Compliant Schedule III) as amended time to time.

These Financial Statements have been prepared on a historical cost basis, except for certain assets and liabilities which have been measured at fair value.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

The Company's financial statements are presented in Indian Rupees (₹), which is also its functional currency and all values are rounded to the nearest Thousand (₹,000), except when otherwise indicated. Amount in zero (0.00) represents amount below ₹ 1,000.

b) Current versus non-current classification

The company presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle;
- Expected to be realized within twelve months after the reporting period;
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period;
- held primarily for the purpose of trading; and
- Carrying current portion of non-current financial assets.

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle;
- held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period;
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period; or
- It includes current portion of non-current financial liabilities.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The company has identified twelve months as its operating cycle.

c) Fair value measurement

The Company accounting policies and disclosures require the measurement of fair values for financial instruments. The Company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments.

All assets and liabilities for which fair value is measured or disclosed in the Financial Statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 -Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

d) Revenue recognition

The company recognizes revenue (net of sales related taxes) when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity. Revenue from rendering of services is recognized by measuring the progress towards complete satisfaction of performance obligation at the reporting period. The Company recognises contract liabilities for consideration received in respect of unsatisfied performance obligations and reports these amounts as other liabilities in the statement of financial position .

Interest income is recognized using the effective interest rate method.

e) Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment loss, if any.

Cost of items of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the items to its working condition for its intended use and estimated cost of dismantling and removing the items and restoring the site on which it is located.

Any gain or loss on disposal of an item of property, plant and equipment is recognized in profit and loss. Depreciation on property, plant and equipment is provided under written down value method and based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013 and is generally recognized in the statement of the profit and loss.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate. Gains or losses arising from de-recognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Profit and Loss when the asset is de-recognized.

f) Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

g) Contingencies

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The contingent liability is not recognized in the books of accounts but its existence is disclosed in the Financial Statements.

h) Taxes

Taxation on profit and loss comprises current tax and deferred tax. Tax is recognized in the statement of profit and loss except to the extent that it relates to items recognized directly in equity or other comprehensive income in which case tax impact is also recognized in equity or other comprehensive income.

Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date along with any adjustment relating to tax payable in previous years.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted at the balance sheet date and are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.

Deferred tax is not recognized for all taxable temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches and associates and interest in joint arrangements where it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

Minimum alternate tax (MAT) paid in a year is charged to the Statement of Profit and Loss as current tax. MAT credit entitlement is recognized as a deferred tax asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period, which is the period for which MAT credit is allowed to be carried forward. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal income tax during the specified period.

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

i) Earnings per share

Basic earnings per share is computed using the weighted average number of ordinary shares outstanding during the period. Diluted earnings per share is computed by considering the impact of the potential issuance of ordinary shares, on the weighted average number of shares outstanding during the period except where the results would be antidilutive.

j) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term highly liquid investments which are readily convertible into known amounts of cash and are subject to insignificant risk of changes in value. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

k) Financial instrument:

i. Financial assets

a. Initial recognition and measurement

The Company classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement. Financial instruments are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial instruments are recognized initially at fair value plus transactions costs that are directly attributable to the acquisition or issue of the financial instrument, except for financial assets at fair value through statement of profit and loss, which are initially measured at fair value, excluding transaction costs (which is recognized in statement of profit and loss).

b. Subsequent measurement

- **Financial Assets at amortized cost:**
  A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

- **Financial assets at fair value through other comprehensive income (FVTOCI):**
  A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

- **Financial assets at fair value through statement of profit and loss (FVTPL):**
  Assets that do not meet the criteria for amortised cost or fair value through other comprehensive income (FVTOCI) are measured at fair value through profit or loss. Gain and losses on fair value of such instruments are recognised in statement of profit and loss. Interest income from these financial assets is included in other income.

ii. Impairment of financial assets: -

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

Expected credit loss ('ECL') impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the Statement of Profit and Loss (P&L). This amount is reflected under the head ‘other expenses’ in the P&L. The balance sheet presentation for various financial instruments is described below:

Financial assets measured as at amortized cost and other contractual revenue receivables - ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Company does not reduce impairment allowance from the gross carrying amount.

iii. Financial liabilities

a. Initial recognition and measurement

All financial liabilities are recognized initially at fair value and in case of loans and borrowings and payables, net of directly attributable cost. Fees of recurring nature are directly recognized in statement profit and loss as finance cost.

b. Subsequent measurement:

Financial liabilities are subsequently carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

I. **Loans and borrowings: -**
After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest rate (EIR) method. Gains and losses are recognized in statement of profit and loss when liabilities are derecognized. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance cost in the statement of statement of profit and loss.

iv. De-recognition of financial instruments

The company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de-recognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the company's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

v. Offsetting of financial instruments

Financial assets and financial liabilities are offset, and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

l) Impairment of non- financial assets

The carrying amount of any property, plant and equipment and intangible assets with finite lives are reviewed at each balance sheet date, if there is any indication of impairment based on internal /external factors. An asset is impaired when the carrying amount of the asset exceeds the recoverable amount. Recoverable amount is higher of an asset's or cash generating unit's net selling price and its value in use. An impairment loss is charged to the statement of profit and loss in the year in which an asset is identified as impaired. An impairment loss recognized in prior accounting periods is reversed if there has been change in the estimate of the recoverable amount. Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

m) Critical accounting estimates and judgements

The preparation of the Company financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accounting disclosures, and the disclosure of contingent liabilities. Estimates and judgements are continuously evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

n) Standards issued but not effective

On March 23, 2022, the Ministry of Corporate Affairs (MCA) has notified Companies (Indian Accounting Standards) Amendment Rules, 2022. This notification has resulted into amendments in the following existing accounting standards which are applicable to company from April 1, 2022.
Ind AS 101 – First time adoption of Ind AS
Ind AS 103 – Business Combination
Ind AS 109 – Financial Instrument
Ind AS 16 – Property, Plant and Equipment
Ind AS 37 –Provisions, Contingent Liabilities and Contingent Assets
Ind AS 41 – Agriculture

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

3 Property, plant and equipment

Details of the Company's property, plant and equipment and their carrying amounts are as follows:

Amount in ₹ '000

Gross carrying amount	**Motor vehicles**	**Studio equipments**	**Total**
Balance as at 31 March 2021	3,317	1,000	**4,317**
Additions	-	-	**-**
Adjustments	(3,317)	-	**(3,317)**
Balance as at 31 March 2022	**-**	**1,000**	**1,000**
Additions	-	-	**-**
Adjustments	-	-	**-**
Balance as at 31 March 2023	**-**	**1,000**	**1,000**
Accumulated depreciation			
Balance as at 31 March 2021	**3,149**	**702**	**3,851**
Depreciation charge	-	41	**41**
Adjustments/ disposals	(3,149)	-	**(3,149)**
Balance as at 31 March 2022	**-**	**743**	**743**
Depreciation charge	-	207	**207**
Adjustments/ disposals	-	-	**-**
Balance as at 31 March 2023	**-**	**950**	**950**
Net block			
Balance as at 31 March 2022	-	257	257
Balance as at 31 March 2023	**-**	**50**	**50**

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Amount in ₹ '000

Particulars	As at 31 March 2023	As at 31 March 2022
4 Non Current tax assets		
Minimum alternate tax	170	170
Advance tax refund	100	82
Total	**270**	**252**
5 Cash and cash equivalents		
a. Balances with banks		
- in current accounts	42	163
b. Cash on hand	7	213
Total	**49**	**376**
6 Loans and advances		
Unsecured Considered Good		
Loans and advance Given (Refer note 15)	6,355	5,881
	6,355	**5,881**

The said loan is repayable on demand and Interest is payable @ 8.9% p.a. (P.Y. @ 8.9% p.a.)

6.1 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	6,355	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	5,881	100%

7 Equity share capital

Authorised, issued, subscribed and paid up share capital

Particulars	**As at 31 March 2023**		**As at 31 March 2022**	
	Number	**Amount (₹ '000)**	**Number**	**Amount (₹ '000)**
Authorised				
Equity shares of ₹ 10 each	10,000	100	10,000	100
	10,000	100	10,000	100
Issued, subscribed and fully paid up				
Equity shares of ₹ 10 each	10,000	100	10,000	100
Total	**10,000**	**100**	**10,000**	**100**

a) Reconciliation of paid- up share capital (Equity Shares)

Balance at the beginning of the year	10,000	100	10,000	100
Add:- issued during the year	-	-	-	-
Balance at the end of the year	10,000	100	10,000	100

b) Terms/Rights attached to shares

The Company has only one class of equity shares having a nominal value of ₹ 10 per share. Each holder of equity shares is entitled to one vote per share. The dividends, if any, proposed by Board of Directors is subject to approval by the Shareholders. All shares rank pari passu on repayment of capital in the event of liquidation.

c)Shares in the Company held by holding/ultimate holding company and/or their subsidiries/associates

Name of shareholder	**As at 31 March 2023**		**As at 31 March 2022**	
	Number	**Amount (₹ '000)**	**Number**	**Amount (₹ '000)**
Holding Company - Eros International Media Limited	10,000	100	10,000	100

d) Shares in the company held by each shareholder holding more than 5 percent shares

Name of Shareholder	**As at 31 March 2023**		**As at 31 March 2022**	
	Number	**% of Shareholding**	**Number**	**% of Shareholding**
Holding Company - Eros International Media Limited	10,000	100	10,000	100.00

e) Share holding of Promoter
As at 31st March 2023

Classs 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 share**	**% change during the year**
Equity Shares	Eros International Media Limited	10,000	-	10,000	100	-

As at 31st March 2022

Classs 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	Eros International Media Limited	10,000	-	10,000	100	-

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Amount in ₹ '000

	Particulars	As at 31 March 2023	As at 31 March 2022
8	**Other equity**		
	Retained earnings		
	Balance at the beginning of the year	6,533	5,614
	Add : Net profit/ (loss) for the year	(185)	919
	Total	**6,348**	**6,533**
9	**Other financial liabilities**		
	Other payables	266	127
	Total	**266**	**127**
10	**Other current liabilities**		
	Duties and taxes payable	10	5
	Total	**10**	**5**

EyeQube Studios Private Limited
Notes to the standalone financial statements and other explanatory information

Amount in ₹ '000

	Particulars		**Year ended 31 March 2023**	**Year ended 31 March 2022**
11	**Other income**			
	Other income- assest usage	R1	-	464
	Interest income on advances	R2	516	484
	Interest income on refund of income tax	R3	1	2
	Sundry balances written back	R4	23	-
	Profit on sale of property plan and equipement		-	71
			540	**1,021**
12	**Other Expenses**			
	Insurance	E2	-	-
	Rates and taxes (Previous Year: ₹ 304/-)	E3	438	0
	Subscription and membership fees	E4	-	-
	Legal and professional	E5	10	2
	Payments to auditors (refer note 19)	E6	68	59
	Miscellaneous expenses (Previous Year: ₹ 68/-)	E7	2	0
	Total		**518**	**61**

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