

MEGRAJ HOLDINGS PRIVATE LIMITED
Balance Sheet as at 30th June, 2023
(CIN: U74140TG2022PTC167061)

	Notes	Quarter Ended 30 June 2023	Quarter Ended 31 March 2023	(Rupees in '000) Year Ended 31 March 2023
Assets				
Non-current assets				
(a) Financial Assets				
(i) Investments	1	14,00,000	-	-
Total Non-current assets		14,00,000	-	-
Current assets				
(a) Financial assets				
(i) Cash and cash equivalents	2	862	129	129
(b) Other Current Assets	3	162	-	-
Total current assets		1,024	129	129
Total assets		14,01,024	129	129
Equity and liabilities				
Equity				
(a) Equity share capital	4	100	100	100
(b) Other equity	5	(6,981)	(95)	(95)
Total equity		(6,881)	5	5
Liabilities				
Non-Current liabilities				
(a) Financial Liabilities				
(i) Borrowings	6	14,07,675	101	101
Total Non-Current liabilities		14,07,675	101	101
Current Liabilities				
(a) Financial liability				
(i) Trade Payables				
Total outstanding dues of creditors other than MSME's.	7	14	10	10
(b) Other Current Liabilities	8	203	-	-
(c) Provisions	9	13	13	13
Total current liabilities		230	23	23
Total equity and liabilities		14,01,024	129	129

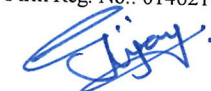
The accompanying notes form an integral part of these standalone financial statements.
This is the Balance Sheet referred to in our report of even date.

As per our review report of even date

For APT AND CO LLP

Chartered Accountants

Firm Reg. No.: 014621C/N500088



CA Vijay Inumula

Partner

M.No.: 241696

UDIN: 23241696BGXMKO5949

For and on behalf of the Board of Directors of
M/s. MEGRAJ HOLDINGS PRIVATE LIMITED



Rajiv Chilakalapudi

Director

DIN: 01111825



Megha Chilakalapudi

Director

DIN: 05350994



Mohammed Younus

Company Secretary

M.No 42532



Date: 12/08/2023

Place: Hyderabad

MEGRAJ HOLDINGS PRIVATE LIMITED
Statement of Profit and Loss for the period ended 30th June, 2023
(CIN: U74140TG2022PTC167061)

	Notes	Current Quarter [Q1 - FY 2023-24]	Previous Quarter [Q4 - FY 2022-23]	(Rupees in '000) Previous Year [FY 2022-23]
Revenues				
(I) Revenue from operations		-	-	-
(II) Other income	10	-	-	-
(III) Total Income (I+II)		-	-	-
(IV) Expenses				
Finance costs	11	6,445	-	-
Other expenses	12	441	95	95
Total expenses (IV)		6,886	95	95
(V) Profit/(loss) before exceptional items and tax		(6,886)	(95)	(95)
(VI) Exceptional items		-	-	-
(VII) Profit/(Loss) before tax		(6,886)	(95)	(95)
(VIII) Tax expenses				
(1) Current tax		-	-	-
(2) Deferred tax		-	-	-
Total Tax expense (VIII)		-	-	-
(IX) Profit/(loss) for the year		(6,886)	(95)	(95)
(X) Other comprehensive income				
(i) Items that will not be reclassified to profit or loss		-	-	-
(ii) Items that will be reclassified to profit or loss		-	-	-
Other comprehensive income for the year (X)		-	-	-
(XI) Total comprehensive profit/(Loss) for the year		(6,886)	(95)	(95)
(XII) Earnings per share (₹) (of nominal value ₹10 each)				
(1) Basic earnings / (loss) per share		(0.69)	(0.01)	(0.01)
(2) Diluted earnings / (loss) per share		(0.69)	(0.01)	(0.01)

The accompanying notes form an integral part of these standalone financial statements.
This is the Statement of Profit and Loss referred to in our report of even date.

As per our review report of even date
For APT AND CO LLP
Chartered Accountants
Firm Reg. No.: 014621C/N500088

For and on behalf of the Board of Directors of
M/s. MEGRAJ HOLDINGS PRIVATE LIMITED

CA Vijay Inumula
Partner
M.No.: 241696
UDIN: 23241696BGXMKO5949

Rajiv Chilakalapudi
Director
DIN: 02847323

Megha Chilakalapudi
Director
DIN: 08866027

Mohammed Younus
Company Secretary
M.No 42532

Date: 12/08/2023
Place: Hyderabad



MEGRAJ HOLDINGS PRIVATE LIMITED
Cash Flow Statement for the year ended 30th June, 2023
(CIN: U74140TG2022PTC167061)

Particulars		(Rupees in '000)		
		Quarter Ended 30 June 2023	Quarter Ended 31 March 2023	Year Ended 31 March 2023
Cash flow from operating activities				
Profit/(Loss) before tax		(6,886)	(95)	(95)
Adjustments for:				
Finance costs		6,445	-	-
Interest Income		-	-	-
Operating profit before working capital changes		(441)	(95)	(95)
Changes in trade receivables		-	-	-
Changes in trade payables		4	10	10
Changes in other financial assets		-	-	-
Changes in other current assets		(162)	-	-
Changes in provisions		-	13	13
Changes in other financial liabilities		-	-	-
Changes in other current liabilities		203	-	-
Cash generated from operations		(396)	(72)	(72)
Income tax (paid)/refunds, net		-	-	-
Net cash flow generated from operating activities	(A)	(396)	(72)	(72)
Cash flow from investing activities				
Purchase of tangible assets		-	-	-
Purchase of intangible assets		-	-	-
Redemption/(investments) in fixed deposits		-	-	-
Investments		(14,00,000)	-	-
Interest received		-	-	-
Net cash used in investing activities	(B)	(14,00,000)	-	-
Cash flow from financing activities				
Proceeds from issue of equity shares, net of share issue expenses			100	100
Proceeds from long-term borrowings		14,07,574	101	101
Repayment of long-term borrowings		-	-	-
Repayment/(proceeds) from short term borrowings		-	-	-
Repayment of lease liability		-	-	-
Interest paid		(6,445)	-	-
Net cash flow generated from financing activities	(C)	14,01,129	201	201
Net increase in cash and cash equivalents	(A+B+C)	733	129	129
Cash and cash equivalents at the beginning of the year		129	-	-
Cash and cash equivalents at the end of the year		862	129	129
Cash and cash equivalents includes				
Cash on hand		-	-	-
Balances with banks in current accounts		862	129	129
Total cash and cash equivalents (refer note 16)		862	129	129

The accompanying notes form an integral part of
This is the Cash Flow Statement referred to in our report of even date.

As per our review report of even date
For APT AND CO LLP
Chartered Accountants
Firm Reg. No.: 014621C/N500088

CA Vijay Inumula
Partner
M.No.: 241696
UDIN: 23241696BGXMKO5949

For and on behalf of the Board of Directors of
M/s. MEGRAJ HOLDINGS PRIVATE LIMITED

Rajiv Chilakalapudi
Director
DIN: 02847323

Megha Chilakalapudi
Director
DIN: 08866027

Mohammed Younus
Company Secretary
M.No 42532

Date: 12/08/2023
Place: Hyderabad



MEGRAJ HOLDINGS PRIVATE LIMITED
Statement of Changes in Equity for the Quarter1 as at 30th June, 2023
(All amounts in ₹ unless otherwise stated)

4 A. Share capital

(Rupees in '000)

	Equity share capital Fully Paid-up	
	Number	Amount
Balance as at 30 June 2023	10,000	100
Changes in Equity Share Capital due to prior period errors	-	-
Reinstated balance as at 30 June 2023	10,000	100
Changes in share capital during 2022-23	-	-
Balance as at 30 June 2023	10,000	100

*Equity shares of ₹10 each, ₹10 paid-up

	Equity share capital Fully Paid-up	
	Number	Amount
Balance as at 31 Mar 2023	-	-
Changes in Equity Share Capital due to prior period errors	-	-
Reinstated balance as at 31 Mar 2023	-	-
Changes in share capital during 2022-23	10,000	100
Balance as at 30 June 2023	10,000	100

5 B. Other equity

(1) Current reporting period

	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus			Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Total
			Capital Reserve	Securities premium account	Retained Earnings			
Balance as at 30 June 2023	-	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-
Restated balance as at 30 June 2023	-	-	-	-	-	-	-	-
Total Comprehensive Income for the current year	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-
Profit/loss for the year	-	-	-	-	(6,886)	-	-	(6,886)
Balance as at 30 June 2023	-	-	-	-	(6,886)	-	-	(6,886)



(2) Previous reporting period


Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus			Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Total
		Capital Reserve	Securities premium account	Retained Earnings			
Balance as at 31st March 2023	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-
Restated balance as at 31st March 2023	-	-	-	-	-	-	-
Total Comprehensive Income for the current year	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-
Profit/loss for the year	-	-	-	-	-	-	-
Balance as at 31st Mar 2023	-	-	-	(95)	-	-	(95)
				(95)	-	-	(95)

The accompanying notes form an integral part of these consolidated financial statements.
This is the Statement of Changes in Equity referred to in our report of even date.


As per our review report of even date
For APT AND CO LLP
Chartered Accountants
Firm Reg. No. 014621C/N500088

CA Vijay Inumula
Partner
M.No.: 241696
UDIN: 23241696BGXMKO5949

For and on behalf of the Board of Directors of
M/s. MEGRAJ HOLDINGS PRIVATE LIMITED


Rajiv Chilakalapudi
Director
DIN: 02847323


Megha Chilakalapudi
Director
DIN: 08866027


Mohammed Younus
Company Secretary
M.No 42532



Date: 12/08/2023
Place: Hyderabad

MEGRAJ HOLDINGS PRIVATE LIMITED
Summary of significant accounting policies and other explanatory information
(All amounts in ₹ unless otherwise stated)

Note No.	Particulars	Quarter Ended 30 June 2023	Quarter Ended 31 March 2023	(Rupees in '000) Year Ended 31 March 2023
		Amount	Amount	Amount
	Non-Current Assets			
	(a) Financial Assets			
1	(i) Investments			
	<i>Unsecured - at amortised cost</i>			
	Non-convertible Debentures (refer note a)	14,00,000	-	-
		14,00,000	-	-
	Current Assets			
	(a) Financial Assets			
2	(i) Cash and cash equivalents			
	Cash on hand	-	-	-
	Balances with banks			
	- in current accounts	862	129	129
3	(b) Other Current Assets	162	-	-
		1,024	129	129

Note a Investments

- (i) Investment in Unquoted Debentures
Unsecured Non-convertible Debentures of Kazoom Holding Privated Limited



MEGRAJ HOLDINGS PRIVATE LIMITED
Summary of significant accounting policies and other explanatory information
(All amounts in ₹ unless otherwise stated)

		(Rupees in '000)		
		Quarter Ended 30 June 2023	Quarter Ended 31 March 2023	Year Ended 31 March 2023
5	(b) Other equity			
	Retained Earnings			
	Balance at the Beginning of the year	(95)	-	-
	Add: Profit/(loss) for the year	(6,886)	(95)	(95)
	Balance at the end of the year	(6,981)	(95)	(95)
6	Non - Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings			
	(a) Bonds or Debentures			
	<i>Secured - at amortised cost</i>			
	Non-convertible Debentures	13,58,317	-	-
	(refer note b & c)			
		13,58,317	-	-
	<i>Unsecured - at amortised cost</i>			
	Term Loans - from others	49,358	101	101
		49,358	101	101
		14,07,675	101	101
	Current Liabilities			
	(a) Financial Liability			
7	(i) Trade Payables (refer note d)	14	10	10
8	(b) Other Current Liabilities			
	Others	203	-	-
9	(c) Provisions			
	Audit Fee Payable	13	13	13
		230	23	23

Note b Secured Non-convertible debentures referred above to the extent of Rs. 169.4 crores [Principle Value + Total Interest] is fully secured by the following:

- (i) a first ranking charge (by way of hypothecation) by the Company over all the Hypothecated Assets (Company) in accordance with the terms of the Deed of Hypothecation (Company)
- (ii) a first ranking pledge by the Promoter and Mrs. Megha over the Pledged Shares Megraj Holding Pvt Ltd (MHPL) in accordance with the terms of the Pledge Agreement
- (iii) a first ranking pledge by the Promoter and (CMHPL) Chilaka Management Holding Private Limited over the Pledged Shares (KHPL) Kazoom Holding Private Limited in accordance with the terms of the
- (iv) a first ranking pledge by (KHPL) Kazoom Holding Private Limited over the Pledged Shares (KHPL Acquisition) in accordance with the terms of the Pledge Agreement
- (v) a first ranking pledge by (GGAPL) Green Gold Animation Private Limited over the Pledged Shares (GGAPL Acquisition) in accordance with the terms of the Pledge Agreement



- (vi) a first ranking charge by way of hypothecation by KHPL Kazoom Holding Private Limited over the Hypothecated Assets (KHPL) in accordance with the terms of the Deed of Hypothecation (KHPL)
- (vii) a first ranking pledge by the relevant Pledgors over the Pledged Shares (Individual Obligors) in accordance with the terms of the Pledge Agreement
- (viii) a first ranking pledge by the Company over the Company OCDs in accordance with the terms of the Pledge Agreement (OCDs)
- (ix) a first ranking mortgage by the Mortgagor over the Mortgaged Property in accordance with the terms of the Mortgage Documents

Note c The Debt is guaranteed by:

- (i) the Promoter pursuant to the Deed of Guarantee (Promoter);
- (ii) GGAPL Green Gold Animation Private Limited pursuant to the Deed of Guarantee (GGAPL)
- (iii) KHPL Kazoom Holding Private Limited pursuant to the Deed of Guarantee (KHPL);
- (iv) GGLMPL Green Gold Licensing and Merchandising Private Limited pursuant to the Deed of Guarantee
- (v) GRAPL Golden Robot Animation Private Limited pursuant to the Deed of Guarantee (GRAPL)
- (vi) TEPL Tiger Tales Entertainment Private Ltd pursuant to the Deed of Guarantee (TEPL).

Note d Trade Payables aging schedule as at 30th June 2023

Particulars	(Rupees in '000) Outstanding for following periods from due date of payment#			
	Less than 1 year	1-2 years	2-3 years	Total
(i) MSME				
(ii) Others	14			14
(iii) Disputed dues — MSME				
(iv) Disputed dues — Others				

Trade Payables aging schedule as at 31st March 2023

Particulars	Outstanding for following periods from due date of payment#			
	Less than 1 year	1-2 years	2-3 years	Total
(i) MSME				
(ii) Others	10			10
(iii) Disputed dues — MSME				
(iv) Disputed dues — Others				



MEGRAJ HOLDINGS PRIVATE LIMITED
Summary of significant accounting policies and other explanatory information
(All amounts in ₹ unless otherwise stated)

4 A. Share capital

(Rupees in '000)

	Quarter Ended 30 June 2023		Quarter Ended 31 March 2023		Year Ended 31 March 2023	
	Number	Amount	Number	Amount	Number	Amount
Authorized						
Equity Shares	15,000	1,500	15,000	1,500	15,000	1,500
	15,000	1,500	15,000	1,500	15,000	1,500
Issued and subscribed						
Equity Shares of Face Value Rs. 10	10,000	100	10,000	100	10,000	100
and Fully Paid-up	10,000	100	10,000	100	10,000	100
	10,000	100	10,000	100	10,000	100
Shareholders holding more than five percent of paid-up equity share capital						
	Number	% holding	Number	% holding	Number	% holding
Rajiv Chilakalapudi	900	9.00%	9,900	99.00%	9,900	99.00%
Megha Chilakalapudi	9,100	91.00%	100	1.00%	100	1.00%
	10,000	100%	10,000	100%	10,000	100%



MEGRAJ HOLDINGS PRIVATE LIMITED
Summary of significant accounting policies and other explanatory information
(All amounts in ₹ unless otherwise stated)

Note No.	Particulars	Current Quarter [Q1 - FY 2023-24]	Previous Quarter [Q4 - FY 2022-23]	(Rupees in '000) Previous Year [FY 2022-23]
		Amount	Amount	Amount
10	(II) Other Income			
	Other Income	-	-	-
		-	-	-
	(IV) Expenses			
11	Finance Cost			
	Interest	6,445	-	-
		6,445	-	-
12	Other expenses			
	Audit Fee	-	12	12
	Professional & consultancy charges	2	51	51
	Bank Charges	2	6	6
	Fess and taxes	71	26	26
	Listing Charges	27	-	-
	Salaries	339	-	-
		441	95	95

