

## **INDEPENDENT AUDITOR'S REPORT**

**To the Members of PJHS Entertainment Private Limited  
(Erstwhile DVS Worldwide Services Private Limited)**

### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the financial statements of **PJHS Entertainment Private Limited** ("the Company"), which comprise the balance sheet as at 31<sup>st</sup> March 2025, the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31<sup>st</sup> March, 2025 and its profit for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Information other than the financial statements and auditor's report thereon**

The Company's board of directors is responsible for the other information. The other information obtained at the date of this auditor's report comprises the information included in the Board of Directors' report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.





### **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Report on other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order'), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act a statement on the matters specified in para 3 and para 4 of the order is not applicable to the company.
2. As required by Section 143(3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
  - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
  - (c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
  - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Accounting Standards) Rules, 2021;
  - (e) On the basis of written representations received from the directors as on 31<sup>st</sup> March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2025 from being appointed as a director in terms of Section 164(2) of the Act;
  - (f) This Report does not include statement on the matter of Internal Financial Control over financial reporting; the clause is not applicable to the company.
  - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
    - i. The Company does not have any pending litigations which would impact its financial position;
    - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
    - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.





- iv.
- a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or its subsidiary companies incorporated in India to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
- i. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Holding company or its subsidiary companies incorporated in India or
- ii. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
- b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Holding Company or its subsidiary companies incorporated in India from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or its subsidiary companies incorporated in India shall:
- i. directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Parties or
- ii. provide any guarantee, security or the like from or on behalf of the ultimate beneficiaries
- c) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (iv)(a) and (iv)(b) contain any material misstatement.
- v. The Company has not maintained an audit trail for transactions recorded during the financial year. Consequently, we were unable to obtain sufficient appropriate audit evidence to verify the accuracy and completeness of these transactions. As a result, we were unable to determine whether adjustments might be necessary in respect of recorded revenues, expenses, assets, and liabilities, and the related disclosures in the financial statements.
- vi. The Company has not declared/paid any dividend during the year and subsequent to the year-end.
3. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, we report that the provisions of Section 197 read with Schedule V of the Act are not applicable to the Company, it being a Private Limited Company.

**For VSD & Associates**  
Chartered Accountants  
F.R.No.008726N



**(Prakash Mishra)**  
Partner  
M. No. 526249



Place: New Delhi  
Date: 14/07/2025  
UDIN: 25526249BMLDDY9866


**PJHS ENTERTAINMENT PRIVATE LIMITED**  
**(ERSTWHILE DVS WORLDWIDE SERVICES PRIVATE LIMITED)**  
**CIN : U93290DL2015PTC278387**  
**Balance Sheet As At 31st March 2025**

(Amount in hundreds)

Particulars	Note No.	As At 31st March 2025	As At 31st March 2024
<b>I EQUITY &amp; LIABILITIES</b>			
<b>(1) SHAREHOLDERS' FUNDS</b>			
(a) Share Capital	2	23,400.00	23,400.00
(b) Reserves & Surplus	3	(25,654.88)	(43,394.57)
		(2,254.88)	(19,994.57)
<b>(2) CURRENT LIABILITIES</b>			
(a) Short term borrowings	4	2,206.77	20,352.54
(b) Trade Payables			
(i) total outstanding dues of micro enterprises and small enterprises; and	5	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.	5	-	365.80
(c) Others Current Liabilities	6	2,178.35	293.50
		4,385.12	21,011.84
<b>TOTAL</b>		<b>2,130.24</b>	<b>1,017.27</b>
<b>II. ASSETS</b>			
<b>(1) NON CURRENT ASSETS</b>			
(a) Non Current Investment	7	500.00	-
		500.00	-
<b>(2) CURRENT ASSETS</b>			
(a) Cash and Cash Equivalents	8	30.24	119.63
(b) Short Term Loan & Advances	9	1,600.00	897.65
		1,630.24	1,017.27
<b>TOTAL</b>		<b>2,130.24</b>	<b>1,017.27</b>
Significant Accounting Policies & Notes to the Financial Statements	1 to 18		

In terms of our Audit Report of even date attached for VSD & Associates

Chartered Accountants  
F.R.No.008726N

  
Prakash Mishra  
Partner  
M.No. 526249



For PJHS Entertainment Private Limited  
  
(Visal Arora)  
Director  
DIN :07131129



  
(Rajpal Singh)  
Director  
DIN :05247238



Place : New Delhi

Date : 14.07.2025

**PJHS ENTERTAINMENT PRIVATE LIMITED**  
**(ERSTWHILE DVS WORLD WIDE SERVICES PRIVATE LIMITED)**

CIN : U93290DL2015PTC278387

**Statement of Profit & Loss for the year ended 31/03/2025**

(Amount in hundreds)

Particulars	Note No.	for the year ended 31st March 2025	for the year ended 31st March 2024
<b>I. INCOME</b>			
Revenue From Operations	10	16,000.00	-
Other Income	11	2,200.00	-
<b>Total Income</b>	(A)	18,200.00	-
<b>II. EXPENSES</b>			
Other Expenses	12	460.31	422.12
<b>Total Expenses</b>	(B)	460.31	422.12
<b>Net Profit / (Loss) before tax (A - B)</b>		17,739.69	(422.12)
<b>Less: Tax Expenses</b>			
Current Tax		-	-
<b>Profit/(Loss) for the year</b>		17,739.69	(422.12)
<b>Basic Earning Per Equity Share</b> (Face Value Rs. 10)	13	7.58	(0.18)
Significant Accounting Policies & Notes to the Financial Statements	1 to 18		

In terms of our Audit Report of even date attached  
for VSD & Associates

Chartered Accountants

F.R.No.008726N

  
**Prakash Mishra**  
Partner

M.No. 526249



  
**(Vishal Arya)**  
Director

DIN :07131129

  
**(Rajpal Singh)**  
Director

DIN :05247238

Place : New Delhi

Date : 14.07.2025



**PJHS ENTERTAINMENT PRIVATE LIMITED**  
**(ERSTWHILE DVS WORLD WIDE SERVICES PRIVATE LIMITED)**

**CIN: U93290DL2015PTC278387**

**Notes to the Financial Statements for the year ended 31<sup>st</sup> March, 2025**

**1. CORPORATE INFORMATION**

PJHS Entertainment Private Limited ("the Company") is a private limited company domiciled in India was incorporated on 25/03/2015 under the provisions of Companies Act, 2013. The registered office of the Company is situated at Delhi.

**1.1 SIGNIFICANT ACCOUNTING POLICIES**

**a. BASIS OF PREPARATION**

These financial statements have been prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention, as applicable to going concern, on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013('Act') read with the Companies (Accounting Standards) Rules, 2021, the provisions of the Act (to extent notified). The Financial statements have prepared on a going concern basis under the historical cost convention on accrual basis. The accounting policies have been consistently applied by the Company unless otherwise stated.

These financial statements are prepared and presented in Indian rupees in hundreds unless otherwise stated.

All assets and liabilities have been classified as current or non-current, wherever applicable as per the operating cycle of the Company as per the guidance as set out in the Schedule III of the Companies Act, 2013.

The Company is a Small and Medium Sized Company ("SMC") as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act. Accordingly, the Company has complied with Accounting Standards as applicable to a SMC. Pursuant to exemptions/ relaxations applicable to a SMC, Accounting Standard 17 – Segment Reporting is not applicable to the Company for the current year. Further, certain disclosure requirements in terms of Accounting Standard 15(Revised) - Employees Benefits, Accounting Standard 19 – Leases, Accounting Standard 20 – Earning per share and Accounting Standard 29 – Provisions, Contingent Liabilities and Contingent Assets are also not applicable to the Company for the Current Year.

**b. USE OF ESTIMATES**

The preparation of financial statements in confirmation with the generally accepted accounting principles ("GAAP") requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Management believes that the estimates made in the preparation of financial statements are prudent and reasonable. Actual results could differ from those estimates. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

**c. INVESTMENTS**

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term Investments.





On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. If an investment is acquired, or partly acquired, by the issue of shares or other securities, the acquisition cost is the fair value of the securities issued. If an investment is acquired in exchange for another asset, the acquisition is determined by reference to the fair value of the asset given up or by reference to the fair value of the investment acquired, whichever is more clearly evident.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of investments.

On disposal of investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss

d. **REVENUE RECOGNITION:**

The Company has recognized all incomes on accrual basis of accounting as per the provisions of Accounting Standard 9 – “Revenue Recognition” prescribed under Section 133 of Companies Act, 2013.

Sales are recognized on transfer of significant risks and rewards to the customers that usually takes place on dispatch of goods to the customer from the storage area.

Other Income in form of interest is recognized on actual receipt basis due to uncertainty involved.

e. **EXPENSES**

The Company has charged all expenses on accrual basis of accounting.

f. **PROVISION, CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes.

Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If it is no longer probable that the outflow of resources would be required to settle the obligation, the provision is reversed.

Contingent Assets are not recognized in the financial statements. However contingent assets are assessed continually and if it is virtually certain that an economy benefit will arise, the asset and related income are recognized in the period in which change occurs.

g. **RETIREMENT BENEFITS**

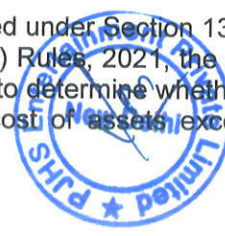
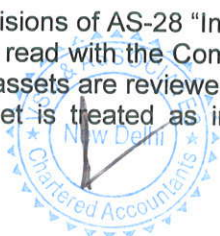
Since there is no employee in the Company during the year under review, contribution to defined schemes such as provident fund, superannuation / pension benefits, gratuity, employees state insurance scheme are not applicable to the Company.

h. **EARNING PER SHARE**

The basic earning per equity shares is computed by dividing the net profit or loss attributable to the equity share holders for the period by the weighted average number of equity shares outstanding during the reporting period.

i. **IMPAIRMENT OF ASSETS**

In accordance with the provisions of AS-28 “Impairment of Assets” prescribed under Section 133 of the Companies Act, 2013(‘Act’) read with the Companies (Accounting Standard) Rules, 2021, the carrying amounts of the company’s assets are reviewed at each balance sheet date to determine whether there is any impairment. An asset is treated as impaired when the carrying cost of assets exceeds its





recoverable value. An impairment loss is charged to Statement of profit and loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

j. **LEASES**

Assets given under operating leases are included under inventory. Initial Direct Costs are charged to the Statement of Profit and Loss in period in which the same are incurred.

k. **FOREIGN CURRENCY TRANSLATION – FOREIGN CURRENCY TRANSACTIONS & BALANCES**

i. **INITIAL RECOGNITION**

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

ii. **CONVERSION**

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date, Non-monetary items, which are measured in terms of historical cost prevailing in a foreign currency, are reported using the exchange rate at the date of transaction.

iii. **EXCHANGE DIFFERENCES**

The exchange difference arising on translation/settlement of foreign currency monetary items are recognized as income or as expenses in the period in which they arise.

l. **TAXATION**

Income tax comprises current tax and deferred tax.

**Current Taxes**

Provision for Current tax is recognized in accordance with the provisions of the Income Tax Act, 1961 and is made annually based on the tax liability after taking credit for tax allowances and exemptions.

**Deferred Tax**

Deferred tax assets and liabilities are recognized for the future tax consequences attributable to timing differences that result between the profits offered for income taxes and the profits as per the financial statements. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in the future. Deferred tax assets are reassessed for the appropriateness of their respective carrying values at each Balance Sheet date.

m. **CASH AND CASH EQUIVALENTS**

Cash and cash equivalents for the purpose of financial statements comprise Cash at Bank, Cash in Hand and short term investment with the original maturity up to 3 months.



**PJHS ENTERTAINMENT PRIVATE LIMITED**  
(ERSTWHILE DVS WORLD WIDE SERVICES PRIVATE LIMITED)

CIN : U93290DL2015PTC278387

**Notes to the Financial Statements For The Year Ended March 31, 2025**

(Amount in hundreds)

Note No.	Particulars	As At 31st March 2025	As At 31st March 2024
2	<b>SHARE CAPITAL</b>		
	<b>AUTHORISED SHARES</b>		
	20,00,000 (previous year 20,00,000) Equity Shares of Rs. 10/- each fully paid up	2,00,000.00	2,00,000.00
		<u>2,00,000.00</u>	<u>2,00,000.00</u>
	<b>ISSUED, SUBSCRIBED &amp; FULLY PAID UP SHARES</b>		
	2,34,000 (Previous year 2,34,000) Equity Share Rs. 10/- each fully paid up	23,400.00	23,400.00
		<u>23,400.00</u>	<u>23,400.00</u>

**a.) Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period**

Equity Shares	31st March 2025		31st March 2024	
	No. of Shares	Amount	No. of Shares	Amount
Balance at the beginning of the period	2,34,000.00	23,400.00	2,34,000.00	23,400.00
Issued during the period	-	-	-	-
<b>Outstanding at the end of the period</b>	<u>2,34,000.00</u>	<u>23,400.00</u>	<u>2,34,000.00</u>	<u>23,400.00</u>

**b.) Terms/ Rights attached to Equity Shares**

The Company has only one class of equity shares having a face value of Rs. 10 per share. Each holder of Equity Share is entitled to one vote per share. Each of the Equity Share carry the same rights with respect to voting, dividend , etc.

In the event of liquidation of the company , the holders of Equity Shares will be entitled to receive remaining assets of the Company, after the dstribution of all preferential amounts. The Distribution will be in proportion to the number of Equity Shares held by the Shareholders

**c.) Details of shareholders holding more than 5% of shares in the Company**

Particulars	31st March 2025		31st March 2024	
	No. of Shares	% holding in the	No. of Shares	% holding in the
Sushma Nanda	2,29,000.00	97.86%	2,29,000.00	97.86%
	<u>2,29,000.00</u>	<u>97.86%</u>	<u>2,29,000.00</u>	<u>97.86%</u>

**d.) Shareholding of Promoters**

Particulars	31st March 2025		31st March 2024		% Change during the year
	No. of Shares	% holding in the	No. of Shares	% holding in the	
Sushma Nanda	2,29,000.00	97.86%	2,29,000.00	97.86%	-
Sanjay Seetal Sangtani	-	-	5,000.00	2.14%	-100%
Bela Sharma	5,000.00	2.14%	-	-	100%
	<u>2,34,000.00</u>	<u>100.00%</u>	<u>2,34,000.00</u>	<u>100.00%</u>	

**3 RESERVES & SURPLUS**

Particular	As At 31st March 2025	As At 31st March 2024
<b>Surplus/(Deficit) in the statement of profit &amp; loss</b>		
Balance as per last financial statements	(43,394.57)	(42,972.45)
Profit/(loss) for the year	<u>17,739.69</u>	<u>(422.12)</u>
<b>Net Surplus in the statement of profit &amp; loss</b>		
	<u>(25,654.88)</u>	<u>(43,394.57)</u>
<b>Total reserves &amp; surplus</b>	<u>(25,654.88)</u>	<u>(43,394.57)</u>





**PJHS ENTERTAINMENT PRIVATE LIMITED**  
**(ERSTWHILE DVS WORLD WIDE SERVICES PRIVATE LIMITED)**  
CIN : U93290DL2015PTC278387  
**Notes to the Financial Statements For The Year Ended March 31, 2025**

(Amount in hundreds)

**4 Short Term Borrowings**

Particular	As At 31st March 2025	As At 31st March 2024
<b>Unsecured</b>		
(i) Loan from Related Parties	-	18,152.54
(ii) Loan from Other Parties	-	2,200.00
(iii) Book Overdraft	2,206.77	-
	<u>2,206.77</u>	<u>20,352.54</u>

**5 Trade Paybles**

MSME	-	-
Others	-	365.80
	<u>-</u>	<u>365.80</u>

Trade Payables ageing schedule as on 31-03-2025

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

Trade Payables ageing schedule as on 31-03-2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	365.80	-	-	-	365.80
(iii) Disputed dues – MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
					-

**6 OTHER CURRENT LIABILITIES**

Statutory Dues Payable	1,928.35	-
Audit Fee payable	250.00	250.00
Other Payable	-	43.50
	<u>2,178.35</u>	<u>293.50</u>

**7 NON CURRENT INVESTMENTS**

<b>Unquoted</b>		
Capital Contribution in Sia Cosmetics LLP	500.00	-
	<u>500.00</u>	<u>-</u>

**8 CASH AND BANK BALANCES**

**Balances with Scheduled Banks:**

On Current Account	-	89.38
Cash in Hand	30.24	30.25
(As certified by the Management)	<u>30.24</u>	<u>119.63</u>

**9 SHORT TERM LOAN & ADVANCES**

GST Receivable	-	897.65
TDS Receivable	1,600.00	-
	<u>1,600.00</u>	<u>897.65</u>



**PJHS ENTERTAINMENT PRIVATE LIMITED**  
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CIN : U93290DL2015PTC278387  
Notes to the Financial Statements For The Year Ended March 31, 2025

(Amount in hundreds)

**10 REVENUE FROM OPERATIONS**

Particular	for the year ended 31st March 2025	for the year ended 31st March 2024
Consultancy Income	16,000.00	-
	<u>16,000.00</u>	<u>-</u>

**11 OTHER INCOME**

Sundry Balance Write back	2,200.00	-
	<u>2,200.00</u>	<u>-</u>

**12 OTHER EXPENSES**

Fee Rates & Taxes	168.25	55.50
Payment to auditor	250.00	250.00
Professional Fees	35.40	110.13
Bank Charges	6.66	6.49
	<u>460.31</u>	<u>422.12</u>

**Payment to Auditors**

Audit Fee	250.00	250.00
	<u>250.00</u>	<u>250.00</u>

**13 EARNINGS PER SHARE (EPS)**

Particular	For the year ended 31st March 2025	For the year ended 31st March 2024
Net profit/(loss) attributable to equity shareholders (in hundreds)	17,739.69	(422.12)
Weighted average number of equity shares	2,34,000	2,34,000
Basic and diluted Earning per shares	7.58	(0.18)
Nominal value of shares	10.00	10.00





#### 14. RELATED PARTY DISCLOSURES

Related Party relationships / transactions (excluding reimbursements) warranting disclosures under Accounting Standard - 18 "Related Party Disclosures" are as follows:

- (a) List of related parties where control exists and/ or related parties with whom transactions have taken place and relationships:

Sr. No.	Name of the Related Party	Relationship
1	Mr. Vishal Arya	Key Managerial Personnel (KMP)
2	Mrs. Rajpal Singh	
3	Sushma Nanda	Key Managerial Personnel (KMP) (resigned on 29-03-2025)
4	Sanjay Sital Sangtani	Key Managerial Personnel (KMP) (resigned on 29-03-2025)
5	Apogee Enterprises Private Limited	Enterprise over which KMP has significant influence

- (b). Transaction with related parties taken place during the year:

Name of the Related Party	Transaction type	Amount (₹'00)	Closing Balance (₹'00)
Sushma Nanda	Repayment of loan	1,250.00 (Nil)	Nil (1,250.00)
Sanjay Sital Sangtani	Repayment of loan	1,000.00 (Nil)	Nil (1,000.00)
Apogee Enterprises Private Limited	Repayment of loan	15,902.54 (Nil)	Nil (15,902.54)

\*Figures in bracket represents previous year figure

15. In the opinion of the management current assets, loans and advances are approximately of the value stated, if realized in the ordinary course of the business and some of the advances paid to trade payable, account of trade payable and trade receivable are subject to confirmation, due reconciliation and consequential adjustments arising there from, if any.

#### 16. TRADE PAYABLES

The Company has not received any intimation from suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any, relating to amounts unpaid as at the year-end together with interest paid/ payable as required under the said act have not been given.

17. The Company has reclassified, regrouped and rearranged previous year figures, wherever considered necessary to conform to this year's classification.

#### 18. ADDITIONAL REGULATORY REQUIREMENTS

Disclosure of financial ratios							
Sr. No.	Particulars	Numerator	Denominator	As at 31 March 2025	As at 31 March 2024	Variance %	Reason for variance
a.	Current ratio	Current assets	Current liability	0.37	0.05	643.53%	Due to increase in current assets & decrease in current liability



b.	Debt equity ratio	Total debt	Equity shareholder's fund	(0.98)	(1.02)	3.86%	-
c.	Debt service coverage ratio	Net operating Income	Total debt service cost	8.04	(0.02)	38,858.95%	Due to decrease in debt
d.	Return on equity ratio	Profit/(Loss) for the year	Average Equity shareholder's fund	159.46%	(2.00%)	8,073.10%	Due to increase in profit
e.	Inventory turnover ratio	Revenue from operations	Average inventory	NA	NA	NA	NA
f.	Trade receivables turnover ratio	Revenue from operations	Average trade receivables	NA	NA	NA	NA
g.	Trade payables turnover ratio	Purchase cost and Other Expenses	Average trade payables	NA	NA	NA	NA
h.	Net capital turnover ratio	Net Sales	Average Working Capital	(1.41)	NA	100.00%	Due to increase in revenue
i.	Net profit ratio	Net profit	Net Sales	110.87%	NA	100.00%	Due to increase in revenue
j.	Return on capital employed	Earnings before interest and tax	Average Capital employed	786.73%	(2.11%)	37,364.93%	Due to increase in profit
k.	Return on investment	Earning on investments	Average investments	NA	NA	NA	NA

In terms of our audit report of even date attached  
**For VSD & Associates**  
Chartered Accountants  
F.R.No.008726N

  
**Prakash Mishra**  
Partner  
M.No.526249



for and on behalf of the Board  
**PJHS Entertainment Private Limited**

  
**Vishal Arya**  
Director  
DIN:07131129



  
**Rajpal Singh**  
Director  
DIN:05247238

Place: New Delhi

Dated: 14.07.2025