

DHOOPAR & ASSOCIATES

CHARTERED ACCOUNTANTS

dhooper_anil@yahoo.co.in
Pratibha.dhooper1@gmail.com

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+91-9953134707

Ref. No.....
Dated.....

Independent Auditor's Report

To the Members of Siti Krishna Digital Media Private Limited

Report on the Audit of the Standalone Financial Statements

1. We have audited the accompanying standalone financial statements of **Siti Krishna Digital Media Private Limited** ('the Company'), which comprise the Balance Sheet as at 31 March 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, {except for the effects of the matter(s) described in the Basis for Qualified Opinion section of our report, (qualification(s) if any)}, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including Indian Accounting Standards ('Ind AS') specified under section 133 of the Act, of the state of affairs (financial position) of the Company as at 31 March 2025, and its profit/loss (financial performance including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.
3. We conducted our audit in accordance with the Standards on Auditing 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 ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules 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/qualified opinion.



4. Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information other than the Financial Statements and Auditor's Report thereon

5. The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual 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 in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, 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.

Responsibilities of Management and Board of Directors for the Financial Statements

6. The Company's Management and Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance including other comprehensive income), changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Ind AS 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
7. In preparing the financial statements, the Management and Board of Directors 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.
8. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

9. 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 Standards on Auditing 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.
10. As part of an audit in accordance with Standards on Auditing, 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. Under section 143(3)(i) of the Act, we are also responsible for explaining our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management and Board of Directors.
 - Conclude on the appropriateness of Management and Board of Directors' 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 auditor's 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 auditor's 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.
11. 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.
12. 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

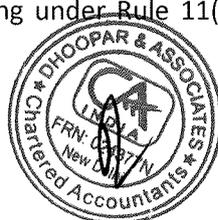


other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

13. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

14. As required by section 197(16) of the Act, we report that the Company has paid remuneration to its directors during the year in accordance with the provisions of and limits laid down under section 197 read with Schedule V to the Act.
15. As required by the Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the Annexure XX, a statement on the matters specified in paragraphs 3 and 4 of the Order.
16. Further to our comments in Annexure I, as required by section 143(3) of the Act, we report that:
- a) we have sought and {except for the effect(s) of the matter(s) described in the Basis for Qualified Opinion section, (qualification(s) if any)} obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) {except for the effect(s) of the matter(s) described in the Basis for Qualified Opinion section, (qualification(s) if any)}, 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 and proper returns adequate for the purposes of our audit have been received from the branches not visited by us;
 - c) the standalone financial statements dealt with by this report are in agreement with the books of account;
 - d) {except for the effect(s) of the matter(s) described in the Basis for Qualified Opinion section, (qualification(s) if any)}, in our opinion, the aforesaid standalone financial statements comply with Ind AS specified under section 133 of the Act;
 - e) on the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2024 from being appointed as a director in terms of section 164(2) of the Act;
 - f) the modifications relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2(b) above on reporting under Section 143(3)(b) of the Act and paragraph 2(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014;



- g) with respect to the adequacy of the internal financial controls with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure XX" to this report.

OR

in our opinion and to the best of our information and according to the explanations given to us, the provisions of section 143(3)(i) for reporting on the adequacy of internal financial controls over financial reporting and the operating effectiveness of such controls of the Company, are not applicable;

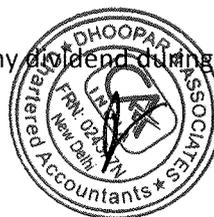
- h) with respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us:

- i. the Company, as disclosed in note xx to the financial statements, has disclosed the impact of pending litigations on its financial position;
- ii. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
- iii. there were no amounts which were required to 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 as disclosed in note xx to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Company to or in any persons or entities, including foreign entities ('intermediaries'), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf the Ultimate Beneficiaries;

(b) The management has represented that, to the best of its knowledge and belief, as disclosed in note xx to the financial statements, no funds have been received by the Company from any persons or entities, including foreign entities ('Funding Parties'), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clauses (a) and (b) above, contain any material misstatement.

- v. The Company has neither declared nor paid any dividend during the year.



- vi. The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 01 April 2023.

For **DHOOPAR & ASSOCIATES**
Chartered Accountants
Firm Registration No: 024377N

Prathiba Dhooapar
Proprietor
Membership No: 542186



Place: New Delhi

Date: 15/05/2025

UDIN: 25512256BM076105392

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Annexure to the Independent Auditor's Report of even date to the members of Siti Krishna Digital Media Private Limited on the financial statements for the year ended 31 March 2025

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment right of use assets and investment property.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(b) The property, plant and equipment right of use assets and investment property} have been physically verified by the management during the year and [no material discrepancies were noticed on such verification/ material discrepancies were noticed on such verification which have been properly dealt with in the books of account. In our opinion, the frequency of physical verification program adopted by the Company, is reasonable having regard to the size of the Company and the nature of its assets.

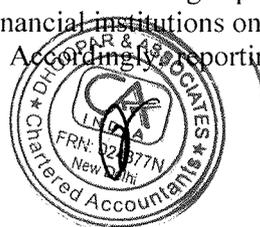
(c) The Company does not own any immovable property (including investment properties) (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee). Accordingly, reporting under clause 3(i)(c) of the Order is not applicable to the Company.

(d) The Company has not revalued its Property, Plant and Equipment and Right of Use assets or intangible assets during the year.

(e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, reporting under clause 3(i)(e) of the Order is not applicable to the Company.

(ii) (a) The management has conducted physical verification of inventory at reasonable intervals during the year, except for inventory lying with third parties. In our opinion, the coverage and procedure of such verification by the management is appropriate {and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed.

(b) The Company has not been sanctioned working capital limits/ working capital limits in excess of five crore rupees by banks or financial institutions on the basis of security of current assets during any point of time of the year. Accordingly, reporting under clause 3(ii)(b) of the Order is not applicable to the Company.



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- (iii) The Company has not made any investment in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships (LLPs) or any other parties during the year. Accordingly, reporting under clause 3(iii) of the Order is not applicable to the Company.
- (a) The Company has not granted any loans or advances in the nature of loans during the year. Accordingly, reporting under clauses 3(iii)(c), 3(iii)(e) and 3(iii)(f) of the Order is not applicable to the Company.
- (b) There is no overdue amount in respect of loans or advances in the nature of loans granted to such companies, firms, LLPs or other parties.
- (c) The Company has not granted any loan or advance in the nature of loan which has fallen due during the year. Further, no fresh loans were granted to any party to settle the overdue loans/advances in nature of loan.
- (d) The Company has not granted any loan(s) or advance(s) in the nature of loan(s), which is/are repayable on demand or without specifying any terms or period of repayment.
- iv. In our opinion, and according to the information and explanations given to us, the Company has complied with the provisions of sections 185 and 186 of the Act in respect of loans, investments, guarantees and security, as applicable.
- (v) The Company has not accepted any deposits or there is no amount which has been considered as deemed deposit within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, reporting under clause 3(v) of the Order is not applicable to the Company
- (vi) The Central Government has not specified maintenance of cost records under sub-section (1) of section 148 of the Act, in respect of Company's products/business activity. Accordingly, reporting under clause 3(vi) of the Order is not applicable.
- (vii)(a) In our opinion, and according to the information and explanations given to us, the Company is regular in depositing undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, , duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
- (viii) According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been recorded in the books of accounts.



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- (ix) (a) According to the information and explanations given to us, the Company does not have any loans or other borrowings from any lender. Accordingly, reporting under clause 3(ix) of the Order is not applicable to the Company.
- (b) According to the information and explanations given to us including confirmations received from banks/ financial institution and/or other lenders and representation received from the management of the Company, and on the basis of our audit procedures, we report that the Company has not been declared a willful defaulter by any bank or financial institution or other lender.
- (c) In our opinion and according to the information and explanations given to us, No money raised by way of term loans were applied for the purposes for which these were obtained.
- (d) In our opinion and according to the information and explanations given to us, and on an overall examination of the financial statements of the Company, No funds raised by the Company on short term basis have not been utilised for long term purposes.
- (e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its {subsidiaries, associates or joint ventures}.
- (f) According to the information and explanations given to us, the Company has not raised any loans during the year on the pledge of securities held in its {subsidiaries, joint ventures or associate companies}.
- (x) (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments), during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable to the Company.
- (b) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or (fully, partially or optionally) convertible debentures during the year. Accordingly, reporting under clause 3(x)(b) of the Order is not applicable to the Company.
- (xi) (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the period covered by our audit.
- (b) No report under section 143(12) of the Act has been filed with the Central Government for the period covered by our audit.



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(c) According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.

(xii) The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, reporting under clause 3(xii) of the Order is not applicable to the Company.

(xiii) The Company has entered in transactions with the related parties covered under Section 177 or Section 188 of the Act. Accordingly, reporting under clause 3(xiii).

	Year ended	Amount Paid	Amount Received	Amount owed by related parties	Amount owed to related parties
Holding Company					
SITI Networks Limited(formerly Siti Cable Network Limited)	March 31, 2025				12,319,537

Disclosures specified in Companies (Indian Accounting Standards) Rules 2015 as prescribed under section 133 of the Act].

section 133 of the Act / Indian Accounting Standard (Ind AS) 24, Related Party Disclosures specified in Companies (Indian Accounting Standards) Rules 2015 as prescribed under section 133 of the Act]. Further, according to the information and explanations given to us, the Company is not required to constitute an audit committee under section 177 of the Act.

(xiv) According to the information and explanations given to us, the Company is not required to have an internal audit system under section 138 of the Act and consequently, does not have an internal audit system. Accordingly, reporting under clause 3(xiv) of the Order is not applicable to the Company.

(xv) According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with them and accordingly, provisions of section 192 of the Act are not applicable to the Company.

(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi) of the Order is not applicable to the Company.

(xvii) The Company has incurred cash losses in the current and immediately preceding financial years amounting to Rs. NIL and Rs. Nil respectively.



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(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) According to the information and explanations given to us and on the basis of the {financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the plans of the Board of Directors and management , we are of the opinion that no material uncertainty exists as on the date of the audit report that Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx) According to the information and explanations given to us, The Company does not fulfill the criteria as specified under section 135(1) of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and according, reporting under clause (xx) of the Order is not applicable to the Company.

[For DHOOPAR & ASSOCIATES

Chartered Accountants
Firm Registration No: 024377N

Prathiba Dhooper
Proprietor
Membership No: 599256

Place: New Delhi

Date: 15/05/2025

UDIN - 25512256 BMOK 6U 5392

SITI KRISHNA DIGITAL MEDIA PRIVATE LIMITED

Balance sheet as at March 31, 2025

CIN - U74140DL2011PTC220702

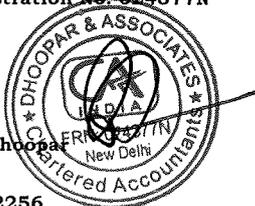
(₹ in Mn)

Note	As at March 31, 2025	As at March 31, 2024	
ASSETS			
Non-current assets			
a) Property, plant and equipment	4	0.75	3.90
b) Financial assets			
i) Trade receivables	5	-	-
		0.75	3.90
Current assets			
a) Inventories			
b) Financial assets			
i) Trade receivables	5	1.07	1.09
ii) Cash and cash equivalents	6	1.35	1.33
c) Other current assets	7	0.25	0.25
		2.67	2.67
Total assets		3.42	6.57
EQUITY AND LIABILITIES			
Equity			
a) Equity share capital	(a)	0.10	0.10
b) Other equity	(b)	(23.34)	(20.18)
		(23.24)	(20.08)
LIABILITIES			
Non-current liabilities			
a) Financial liabilities			
i) Borrowings		-	-
ii) Other financial liabilities		-	-
b) Provisions		-	-
c) Other non-current liabilities		-	-
		-	-
Current liabilities			
a) Financial liabilities			
i) Trade payables	9	26.65	26.65
		26.65	26.65
Total equity and liabilities		3.42	6.57
		0.00	-
		0	

The accompanying notes are an integral part of these standalone financial statements.

This is the standalone balance sheet referred to in our report of even date.

For DHOOPAR & ASSOCIATES
Chartered Accountants
Firm Registration No. 024377N



Prathiba Dhooopar
Proprietor
M.NO:- 512256
UDIN:-

Place:- Delhi

Date:- 15/05/2025

UDIN - 25512256BM0XGU5392

For and on behalf of the Board of Directors of
Siti Krishna Digital Media Private Limited

Praveen Krishna Chugh

Praveen Krishna Chugh
Director
DIN 01525158

Ratnakar Sharma

RATNAKAR SHARMA
Director
DIN-'08004776

SITI KRISHNA DIGITAL MEDIA PRIVATE LIMITED

Statement of profit and loss for the period ended March 31, 2025

CIN - U74140DL2011PTC220702

		(₹ in Mn)	
Note	31-Mar-25	31-Mar-24	
Income			
	-	-	
Revenue from operations	-	-	
Other income	-	-	
Total income	-	-	
Expenses			
Employee benefits expense	-	-	
Finance costs	10	0.00	0.00
Depreciation and amortisation of non-financial assets	11	3.15	3.15
Other expenses	12	-	-
Total expenses	3.15	3.15	
Loss before exceptional item and tax	(3.15)	(3.15)	
Exceptional item	-	-	
Loss before tax	(3.15)	(3.15)	
Tax expense			
Current tax	-	-	
Loss for the year	(3.15)	(3.15)	
Other comprehensive income			
Items that will not be reclassified to profit or loss in subsequent periods			
Remeasurement of defined benefit liability	-	-	
Total comprehensive income	(3.15)	(3.15)	
Earnings (loss) per share			
Basic (loss) per share	13	(315.07)	(315.09)
Diluted (loss) per share	13	(315.07)	(315.09)
		(3,150,673)	(3,150,909)

The accompanying notes are an integral part of these standalone financial statements.

This is the standalone statement of profit and loss referred to in our report of even date

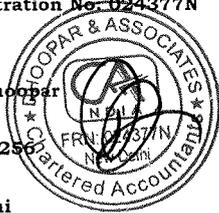
For DHOOPAR & ASSOCIATES
Chartered Accountants
Firm Registration No. 024377N

Prathiba Dhoopar
 Proprietor
 M.NO:- 512256
 UDIN:-

Place:- Delhi

Date:- 15/05/2025

UDIN - 25512256BM0X67U5392



For and on behalf of the Board of Directors of
Siti Krishna Digital Media Private Limited

Praveen Krishna Chugh

Praveen Krishna Chugh
 Director
 DIN 01525158

Ratnakar Sharma

RATNAKAR SHARMA
 Director
 DIN-'08004776

SITI KRISHNA DIGITAL MEDIA PRIVATE LIMITED

Cash flow statement for the period ended March 31, 2025
CIN - U74140DL2011PTC220702

	in million	
	March 31, 2025	March 31, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Loss before tax	(3.15)	(3.15)
Adjustment for:		
Depreciation and amortisation of non-financial assets	3.15	3.15
Operating profit before working capital changes	(0.00)	(0.00)
Adjustments for changes in:		
Increase/(decrease) in trade payables	-	-
Cash (used in)/generated from operations	(0.00)	(0.00)
Income taxes paid	(0.00)	(0.00)
Net cash flow (used in)/generated from operating activities	(0.00)	(0.00)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Net cash used in investing activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Net cash flow generated from financing activities	-	-
Net decrease in cash and cash equivalents	(0.00)	(0.00)
Cash and cash equivalents at beginning of the period	1.35	1.33
Cash and cash equivalents at close of the year	1.35	1.33

Notes :

a. Cash and cash equivalents include :

Cash on hand	-	-
Balances with banks - current accounts	0.43	0.41
Cheques and drafts in hand	-	-
Deposits with maturity of upto three months	0.92	0.92
	1.35	1.33

This is the cash flow statement referred to in our report of even date

For DHOOPAR & ASSOCIATES
Chartered Accountants
Firm Registration No: 024377N



Prathiba DhooPar
Proprietor
M.NO:- 512256
UDIN:-

Place:- Delhi

Date:- 15/05/2025

UDIN - 25512256BMOX6U5392

For and on behalf of the Board of Directors of
Siti Krishna Digital Media Private Limited

Praveen Krishna Chugh

Praveen Krishna Chugh
Director
DIN 01525158

Ratnakar Sharma

RATNAKAR SHARMA
Director
DIN-'08004776

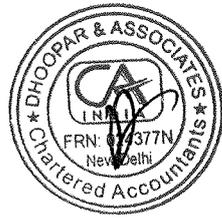
SITI KRISHNA DIGITAL MEDIA PRIVATE LIMITED

Summary of significant accounting policies and other explanatory information for the period ended March 31, 2025

4 Property, plant and equipment

(₹ in Mn)

	Plant and equipment	Computers	Office equipment	Set top boxes	Total
Gross carrying amount					
Balance as at March 31, 2024	2.00	-	-	47.09	49.09
Additions					
Balance as at Mach 31, 2025	2.00	-	-	47.09	49.09
Accumulated depreciation					
Balance as at March 31, 2024	1.21	-	-	43.98	45.19
Charge for the year	0.09	-	-	3.06	3.15
Balance as at Mach 31, 2025	1.30	-	-	47.04	48.34
Net carrying amount as at March 31, 2024	0.78	-	-	3.11	3.90
Net carrying amount as at March 31, 2025	0.69	-	-	0.05	0.75



SITI KRISHNA DIGITAL MEDIA PRIVATE LIMITED

Summary of significant accounting policies and other explanatory information for the period ended March 31, 2025

		(₹ in Mn)	
		As at 31-Mar-25	As at 31-Mar-24
5	Trade receivables		
	Unsecured, considered good	1.07	1.09
		1.07	1.09
	Classified as:		
	Non-current trade receivables	-	-
	Current trade receivables	1.07	1.09
		1.07	1.09
		(₹ in Mn)	
		As at 31-Mar-25	As at 31-Mar-24
6	Cash and cash equivalents		
	Cash on hand	-	-
	Balances with banks		
	on current accounts	0.43	0.41
		0.43	0.41
	Other balances with banks		
	Deposits with maturity of upto three months	0.92	0.92
		1.35	1.33
		(₹ in Mn)	
		As at 31-Mar-25	As at 31-Mar-24
7	Other current assets		
	Unsecured, considered good unless otherwise stated		
	Taxes paid	-	-
	Amounts recoverable (considered good)	0.25	0.25
		0.25	0.25



SITI KRISHNA DIGITAL MEDIA PRIVATE LIMITED

Summary of significant accounting policies and other explanatory information for the period ended March 31, 2025

		(₹ in Mn)	
		As at 31-Mar-25	As at 31-Mar-24
8 (a) Equity share capital			
Authorised share capital			
10000 Equity Shares at ₹10 per share		0.10	0.10
Total authorised capital		0.10	0.10
Issued share capital			
10000 Equity Shares at ₹10 per share		0.10	0.10
Total issued capital		0.10	0.10
Subscribed and fully paid up capital			
10000 Equity Shares at ₹10 per share		0.10	0.10
Total paid up capital		0.10	0.10
		(₹ in Mn)	
		As at 31-Mar-25	As at 31-Mar-24
8 (b) Other reserve			
Securities premium reserve		-	-
Retained earnings		(23.34)	(20.18)
General reserve		-	-
Particulars		31-Mar-25	31-Mar-24
1 Retained earnings			
Opening balance		(20.18)	(17.03)
Addition during the year		(3.15)	(3.15)
Closing balance		(23.34)	(20.18)



SITI KRISHNA DIGITAL MEDIA PRIVATE LIMITED

(a) Equity share capital

(₹ in Mn)

	Notes	Amount
Balance as at April 01, 2024	8	0.10
Issued on conversion of warrants	8	-
Issued on conversion of Optionally Fully Convertible Debentures (OFCD)	8	-
Balance as at March 31, 2025		0.10

(b) Other equity

(₹ in Mn)

	Reserves and surplus		Other Components of Equity			Total other equity
	Securities premium reserve	Retained earnings	Other comprehensive Income	Foreign currency monetary item translation difference account (FCMITDA)	Employee shares based reserve	
Balance as at April 01, 2024	-	(20.18)	-	-	-	(20.18)
Loss for the year	-	(3.15)	-	-	-	(3.15)
Remeasurement of defined benefit liability	-	-	-	-	-	-
Total comprehensive income for the year	-	(3.15)	-	-	-	(3.15)
Security premium on conversion of warrants and OFCDs into equity shares	-	-	-	-	-	-
Employee shares based reserve created	-	-	-	-	-	-
Reversed on share options exercised during the year	-	-	-	-	-	-
Balance as at March 31, 2025	-	(23.34)	-	-	-	(23.34)

** Transaction with owner in capacity as owners

The accompanying notes are an integral part of these standalone financial statements.
This is the statement of changes in equity referred to in our report of even date

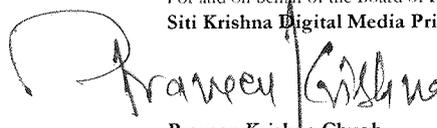
For DHOOPAR & ASSOCIATES
Chartered Accountants
Firm Registration No. 024377N

Prathiba Dhooapar & Associates
Proprietor
M.NO:- 512256
UDIN:-
Place:- Delhi

Date:- 15/05/2025

UDIN - 25512256BM07GU5392

For and on behalf of the Board of Directors of
Siti Krishna Digital Media Private Limited


Praveen Krishna Chugh
Director
DIN 01525158


RATNAKAR SHARMA
Director
DIN-'08004776

SITI KRISHNA DIGITAL MEDIA PRIVATE LIMITED

Summary of significant accounting policies and other explanatory information for the period ended March 31, 2025

	(₹ in Mn)	
	As at	As at
	31-Mar-25	31-Mar-24
9 Trade payables		
- Total outstanding dues of micro enterprises and small enterprises; and		
- Total outstanding dues of creditors other than micro enterprises and small enterprises	26.65	26.65
	26.65	26.65



14 Promoters Shareholding in Share Capital Note

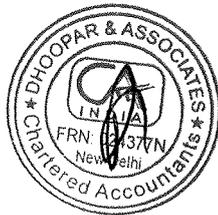
Sr. No.	Promoter's Name	No. of Shares	% of Total Shares	% Change during the year
1	Siti Networks Limited	5100	51	-
2	Mr. Praveen Krishna Chugh	4900	49	-

15 Financials Ratios

Sr. No.	Particulars	31 March 2025	31 March 2024	Change
i)	Current Ratio (A/B)	0.10	0.10	0%
	Current assets (A)	2.67	2.67	
	Current liabilities (B)	26.65	26.65	
ii)	Return on equity ratio (A/B)	0.14	0.16	-14%
	Net profit for the year (A)	-3.15	-3.15	
	Total equity (B)	-23.24	-20.08	
iii)	Net capital turnover ratio (A/B)	-	-	#DIV/0!
	Revenue from operations (A)	-	-	
	Capital employed or net assets (B)	-23.34	-20.18	
iv)	Return on capital employed (A/B)	0.14	0.16	-14%
	Earning before interest but after taxes (A)	-3.15	-3.15	
	Capital employed or net assets (B)	-23.34	-20.18	
v)	Return on investment	0.14	0.16	-14%
	Net profit after tax (A)	-3.15	-3.15	
	Capital employed or net assets (B)	-23.34	-20.18	

Notes:

- 1 Ratios relating to balance sheet items have been presented as at 31 March 2025 and 31 March 2024. Whereas, ratios relating to items of statement of profit and loss account has been presented for financial year ended 31 March 2025 and 31 March 2024.
- 2 Net profit after tax excludes other comprehensive income
- 3 Net assets is the total of equity share capital and other equity.
- 4 Total debt comprise of borrowings from external lenders.
- 5 Credit purchases comprise of purchases during the year and other expenses
- 6 Reason for change by more than 25%
Higher total equity as a result of profit after tax during the current year and lower debt movement as compared to previous year
Due to higher earning before interest and depreciation and lower debt movement as compared to previous year
Increase due to current year profit after tax
Due to higher cost of goods sold due to increase revenue in current year
Due to increase revenue from operations
Due to increase in purchases and other expenses
Due to increase revenue from operations.
Due to increased net profit after tax as a result of increased revenue from operations.
Due to higher earning before interest but before taxes.
Due to increased net profit after tax as a result of increased revenue from operations.



Summary of significant accounting policies and other explanatory information for the year ended 31 March 2025

(All amounts in ₹ million, unless stated otherwise)

16 Trade payable ageing schedule

As at 31 March 2025

Particulars	Unbilled	Not due	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
i) MSME	-	-	-	-	-	-	-
ii) Others	-	-	-	593,894	-	26,058,738	26,652,632
iii) Dispute dues - MSME	-	-	-	-	-	-	-
iv) Dispute dues - Others	-	-	-	-	-	-	-
Total	-	-	-	593,894	-	26,058,738	26,652,632

As at 31 March 2024

Particulars	Unbilled	Not due	Outstanding for following periods from due date of payment				Total
			Less than 1 year	1-2 years	2-3 years	More than 3 years	
i) MSME	-	-	-	-	-	-	-
ii) Others	-	-	-	593,893.83	-	26,058,738	26,652,632
iii) Dispute dues - MSME	-	-	-	-	-	-	-
iv) Dispute dues - Others	-	-	-	-	-	-	-
Total	-	-	-	593,893.83	-	26,058,738	26,652,632

17 Trade receivable ageing schedule

(9,010) 1,076,721.14
1076721.14

As at 31 March 2025

Particulars	Unbilled	Not due	Outstanding for following periods from due date of payment					Total	
			Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years		
Undisputed	-	-	-	-	-	-	-	1,067,711	1,067,711
(i) Considered good	-	-	-	-	-	-	-	-	-
(ii) Significant increase in credit risk	-	-	-	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	-	-	-	-	-
Disputed	-	-	-	-	-	-	-	-	-
(iv) Considered good	-	-	-	-	-	-	-	-	-
(v) Significant increase in credit risk	-	-	-	-	-	-	-	-	-
(vi) Credit impaired	-	-	-	-	-	-	-	-	-
Unbilled	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	1,067,711	1,067,711

As at 31 March 2024

Particulars	Unbilled	Not due	Outstanding for following periods from due date of payment					Total	
			Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years		
Undisputed	-	-	-	-	-	-	-	1,087,171	1,087,171
(i) Considered good	-	-	-	-	-	-	-	-	-
(ii) Significant increase in credit risk	-	-	-	-	-	-	-	-	-
(iii) Credit impaired	-	-	-	-	-	-	-	-	-
Disputed	-	-	-	-	-	-	-	-	-
(iv) Considered good	-	-	-	-	-	-	-	-	-
(v) Significant increase in credit risk	-	-	-	-	-	-	-	-	-
(vi) Credit impaired	-	-	-	-	-	-	-	-	-
Unbilled	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	1,087,171	1,087,171

18 Dividend paid

No dividend was paid during the current year as well as in preceding financial year. Further no dividend is proposed for the current financial year.

19

The Code on Social Security, 2020 which would impact the contributions by the Company towards Provident Fund and Gratuity has received presidential assent on 28 September 2020. The effective date from which the changes are applicable is yet to be notified and the final rules are yet to be framed. The Company will carry out an evaluation of the impact and record the same in the financial statements in the period in which the Code becomes effective and the related rules are published.

20 (a) The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to 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 by or on behalf of the company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

b) The Company has not received any funds from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

21 There are no transactions that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 which have not been recorded in the books of account.

22 Note on assets pledged in accordance with changes as per Schedule-III.

23 The Company does not have any transactions or relationships with any companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956

24 Previous period figures have been re-grouped / reclassified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III of the Companies Act, 2013 effective from 01 April 2022.

25 The financial statements were approved for issue by the board of directors on 2024.

For DHOOPAR & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 024377CA PRATIBHA DHOOPAR
Proprietor
Membership No 512256
Date:
Place: 15/05/2025

UDIN - 25512256BM0XGUS392

For & on Behalf of the Board of Directors
SITI KRISHNA DIGITAL MEDIA PVT. LTD.PRAVEEN KRISHNA CHUGH RATNAKAR SHARMA
Director Director
DIN-01525158 DIN-08004776

NOTES : SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDING 31st MARCH, 2025

1 CORPORATE INFORMATION:

SITI Krishna Digital Media Pvt. Ltd. (hereinafter referred to as ‘the Company’) was incorporated in the state of Delhi , India .The Company is in the business of providing cable TV services to the end consumers.

2 BASIS OF PREPARATION:

The financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 (‘Act’) read with relevant rules of the Companies (Accounts) Rules, 2014 read with companies (Indian Accounting Standard) Rules, 2015 and the provisions of the Act (to the extent notified).

All assets and liabilities have been classified as current and non- current as per the Company's normal operating cycle and other criteria set out in the Schedule III of the Act. Based on the nature of business and the time between the acquisition of assets and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities

3.1 USE OF ESTIMATES:

The preparation of the financial statements in conformity with Ind AS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and reported amounts of revenues and expenses for the year. Actual results could differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognized prospectively in the current and future periods.

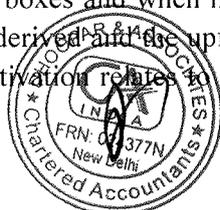
Borrowing costs directly attributable to acquisition or construction of those fixed assets which necessarily take a substantial period of time to get ready for their intended use are capitalized.

3.2 RECOGNITION OF REVENUE:

Revenue is recognized when it is probable that the economic benefits will flow to the Company and it can be reliably measured. Revenue is measured at the fair value of the consideration received/receivable net of rebates and taxes. The Company applies the revenue recognition criteria to each separately identifiable component of the sales transaction.

Income from Services

- Subscription revenue and other Services revenue are recognized on completion of services.
- Carriage fees are recognized on accrual basis over the terms of related agreements.
- Advertisement revenue is recognized when the related advertisement appears before the public. Other Advertisement revenue for slot sale is recognized on period basis
- Activation and set top box pairing charges are recognized as revenue to the extent it relates to pairing and transfer of the related boxes and when no significant uncertainty exists regarding the amount of consideration that will be derived and the upfront obligation is discharged. Where part of the revenue collected at the time of activation relates to future service to be provided by the company, a part of



activation revenue is deferred and recognized over the associated service contract period or customer life. Out of activation income during the year, 65% income is recognized in the same year and rest 35% will be recognized in next 16 quarter equally.

3.3 RECOGNITION OF INCOME AND EXPENSE:

Items of income and expenditure are recognized on accrual basis.

3.4 Cash & Cash Equivalents

Cash & Cash equivalents comprises cash at bank and in hand, cheques in hand and short term investments with an original maturity of three months or less.

3.5 TRADE RECEIVABLES:

Trade Receivable are recognized initially at fair value and subsequently at amortized cost using the effective interest method, loss promise for impairment.

3.6 PLANT, PROPERTY AND EQUIPMENT

Plant, properties and equipment are carried at the cost of acquisition or construction less accumulated depreciation. The cost includes non-refundable taxes, duties, freight and other incidental expenses related to the acquisition and installation of the respective assets.

Depreciation on property, plant and equipment is provided on the straight-line method, computed on the basis of useful lives.

Intangible assets are amortized using straight line method over the estimated useful life.

3.7 INVESTMENTS:

Non-current investments are carried at cost less any other-than-temporary diminution in value, determined separately for each individual investment.

Current investments are carried at the lower of cost and fair value. The comparison of cost and fair value is done separately in respect of each category of investment.

However, the company does not have any investments during the current year.

3.8 INVENTORIES:

Inventories are valued at the lower of cost and net realizable value. Cost of inventories comprises all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition.

However, the company does not have any inventory during the current year.



3.9 INCOME TAXES:

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961 enacted in India.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

During the current year, the company has incurred profit but there are carry forward losses hence there is no tax liability.

3.10 EVENTS OCCURRING AFTER BALANCE SHEET DATE:

Events occurring after balance sheet date which affect the financial position to a material extent are taken into cognizance, if any.

3.11 PROVISIONS, CONTINGENT ASSETS AND CONTINGENT LIABILITIES:

Provisions are recognized only when there is a present obligation, as a result of past events, and when a reliable estimate of the amount of obligation can be made at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Provisions are discounted to their present values, where the time value of money is material.

Contingent liability is disclosed for:

- Possible obligations which will be confirmed only by future events not wholly within the control of the Group or
- Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent Liabilities are generally not provided for in the accounts are shown separately under notes to the accounts if any.

Contingent assets are neither recognized nor disclosed. However, when realization of income is virtually certain, related asset is recognized.

Notes to the financial statement for the year ended March 31, 2025

- A. Balances of sundry creditors and debtors are subject to confirmation from the respective parties.
- B. In the opinion of the Board, current assets, loans & advances have a value in the ordinary course of business at least equal to that stated in Balance Sheet.
- C. **Auditors Remuneration:2024-25**

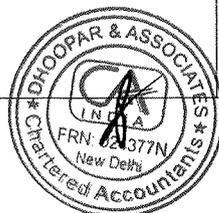
<u>SL. NO.</u>	<u>PARTICULARS</u>	<u>F/Y 2024-25</u>	<u>F/Y 2023-24</u>
1.	AUDIT FEES	-	-



D. RELATED PARTY DISCLOSURES:-

Names of related parties:

S. No.	Names of the entities	Nature
1	SITI NETWORKS LIMITED	HOLDING COMPANY
2	INDIAN CABLE NET COMPANY LIMITED	SUBSIDIARY COMPANY
3	SITI MAURYA CABLE NET PRIVATE LIMITED	STEP SUBSIDIARY COMPANY (SUBSIDIARY OF INDIAN CABLE NET CO. LTD.)
4	INDINET SERVICE PRIVATE LIMITED	STEP SUBSIDIARY COMPANY (SUBSIDIARY OF INDIAN CABLE NET CO. LTD.)
5	MASTER CHANNEL COMMUNITY NETWORK PRIVATE LIMITED	STEP SUBSIDIARY COMPANY (SUBSIDIARY OF CENTRAL BOMBAY CABLE NETWORK LIMITED)
6	SITI VISION DIGITAL MEDIA PRIVATE LIMITED	SUBSIDIARY COMPANY
7	SITI GUNTUR DIGITAL NETWORK PRIVATE LIMITED	SUBSIDIARY COMPANY
8	SITI SIRI DIGITAL NETWORK PRIVATE LIMITED	SUBSIDIARY COMPANY
9	SITI GLOBAL PRIVATE LIMITED	SUBSIDIARY COMPANY
10	SITI SAGAR DIGITAL CABLE NETWORK PRIVATE LIMITED	SUBSIDIARY COMPANY
11	SITI SAISTAR DIGITAL MEDIA PRIVATE LIMITED	SUBSIDIARY COMPANY
12	SITI PRIME UTTARANCHAL COMMUNICATION PRIVATE LIMITED	SUBSIDIARY COMPANY
13	VARIETY ENTERTAINMENT PRIVATE LIMITED	SUBSIDIARY COMPANY
14	SITICABLE BROADBAND SOUTH LIMITED	SUBSIDIARY COMPANY
15	CENTRAL BOMBAY CABLE NETWORK LIMITED	SUBSIDIARY COMPANY
16	WIRE AND WIRELESS TISAI SATELLITE LIMITED	SUBSIDIARY COMPANY
17	SITI BROADBAND SERVICES PRIVATE LIMITED	SUBSIDIARY COMPANY
18	SITI JIND DIGITAL MEDIA COMMUNICATIONS PRIVATE LIMITED	SUBSIDIARY COMPANY
19	SITI JAI MAA DURGEE COMMUNICATIONS PRIVATE LIMITED	SUBSIDIARY COMPANY
20	SITI KARNAL DIGITAL MEDIA NETWORK PRIVATE LIMITED	SUBSIDIARY COMPANY
21	SITI FACTION DIGITAL PRIVATE LIMITED	SUBSIDIARY COMPANY
22	SITI JONY DIGITAL CABLE NETWORK PRIVATE LIMITED	SUBSIDIARY COMPANY
23	SITI KRISHNA DIGITAL MEDIA PRIVATE LIMITED	SUBSIDIARY COMPANY
24	E-NET ENTERTAINMENT PRIVATE LIMITED	STEP-SUBSIDIARY COMPANY w.e.f December 15, 2020 Siti Broadband Services Pvt. Ltd. acquired 51% Shareholding w.e.f. 15/12/2020)



SITI KRISHNA DIGITAL MEDIA PVT. LTD.
CIN - U74140DL2011PTC220702

25	C&S MEDIANET PRIVATE LIMITED	ASSOCIATE COMPANY
26	PARAMOUNT DIGITAL MEDIA SERVICES PRIVATE LIMITED	JOINT VENTURE
27	SITI NETWORKS INDIA LLP	SUBSIDIARY COMPANY w.e.f December 15, 2020 Siti Broadband Services Pvt. Ltd. acquired 51% Shareholding w.e.f. 15/12/2020)
28	VOICE SNAP SERVICES PRIVATE LIMITED	ASSOCIATE COMPANY upto February 15, 2021 (CEASED TO BE ASSOCIATE OF VARIETY ENTERTAINMENT PRIVATE LIMITED W.E.F. FEBRUARY 15, 2021)
29	MEGHBELA INFITEL CABLE & BOARDBAND PRIVATE LIMITED	STEP SUBSIDIARY COMPANY (SUBSIDIARY OF INDIAN CABLE NET CO. LTD.)(acquisition approved at 25.Mar.2021)

Other Related Parties:

Mr. Praveen Krishna Chugh	-	Director
Mr. Brijesh Goel	-	Director
Mr. Ratnakar Sharma	-	Director

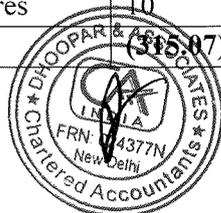
E. Transactions entered into by the Company with its holding company during the relevant Financial Year are as under:

- Sale/ purchase of goods and services

	Year ended	Amount Paid	Amount Received	Amount owed by related parties	Amount owed to related parties
Holding Company					
Siti Cable Network Limited	March 31, 2025				1,23,19,537
	March 31, 2024				1,22,95,600

F. The basic earnings per share ("EPS") is computed by dividing the net profit after tax for the year by the weighted average number of equity shares outstanding during the year.

Particulars	31-March-2025	31-March-2024
Profit/(Loss) after Tax	(31,50,673)	(31,50,909)
Number of Equity Shares	10,000	10,000
Nominal Value of Equity Shares	10	10
Basics Earnings per Share	(315.07)	(315.09)



SITI KRISHNA DIGITAL MEDIA PVT. LTD.
CIN - U74140DL2011PTC220702

G. Other disclosures are made as under:

i.	Value of Import on CIF Basis	-	NIL
ii.	Expenses in Foreign Currency	-	NIL
iii.	Amount remitted in Foreign Currency	-	NIL
iv.	Earnings in Foreign Currency	-	NIL

For DHOOPAR & ASSOCIATES

Chartered Accountants

Firm Registration No: 024377N

Prathiba Dhooapar

Proprietor

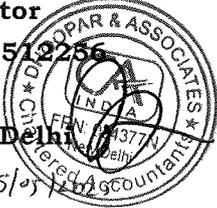
M.NO:- 512256

UDIN:-

Place:- Delhi

Date:- 15/05/2017

UDIN- 25512256BM04GUS392



**For and on behalf of the Board of Directors of
Siti Krishna Digital Media Private
Limited**

Praveen Krishna Chugh

Director

DIN 01525158

Praveen Krishna Chugh

Ratnakar Sharma

RATNAKAR SHARMA

Director

DIN-'08004776