

MOLEDRO FILMS PRIVATE LIMITED

CIN: - U74999PN2018PTC177685

PAN: - AALCM9619F

NOTICE OF A.G.M.

Notice is hereby given that the 6th Annual General Meeting of the Members of MOLEDRO FILMS PRIVATE LIMITED will be held at its Registered Office GROUND FLOOR, HOUSE NO-163, NBIM CLOUD-9, PUNE, MAHARASTRA on Friday 02/09/2022 11:42 AM to transact the following business.

ORDINARY BUSINESS

1. To receive, consider and adopt the audited financial statements of the Company for the financial year ended 31st March, 2022, the Reports of the Board of Directors and Auditors thereon.
2. Any other matter with the permission of chairman.

For and on behalf of the Board of Directors

ABHINAV
Director

ASHA KIRAN SINGH
Director

DIN : 05133245

DIN : 06819816

Place: Pune
Date: 31/08/2022

NOTES

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.
2. PROXIES, IN ORDER TO BE EFFECTIVE, MUST BE RECEIVED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN 48 HOURS BEFORE THE MEETING.
3. A COPY OF AUDITED FINANCIAL STATEMENTS OF THE COMPANY FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2022 TOGETHER WITH THE BOARD'S REPORT AND AUDITOR'S REPORT THEREON ARE ENCLOSED HEREWITH.

MOLEDRO FILMS PRIVATE LIMITED

CIN: - U74999PN2018PTC177685

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DIRECTORS' REPORT

Dear Shareholders

Your Directors are pleased to present the 6th Annual Report together with the Audited Financial statements for the year ended 31st March, 2022.

Financial Results

PARTICULARS	2021-2022 (Rs. in Lacs)	2020-2021 (Rs. in Lacs)
Sales and Other Income	24.12	14.46
Operating Profit (PBIDT)	-6.08	1.14
Interest Cost	0.00	0.00
Profit before Depreciation (PBDT)	-6.08	1.14
Depreciation	0.44	0.02
Profit before Tax	-6.53	1.12
Provision for Taxation	-0.05	0.61
Profit after Tax	-6.47	0.50

Operations and State of Company's affairs

During the year under review your company did well. Your directors expect that the company will achieve new heights in the ensuing year.

Industrial Relation

Industrial relation continues to be cordial. Your directors express deep appreciation for the dedicated services rendered by workers, staff and officers of the company.

Extract of Annual Return

Extract of Annual Return in form MGT-9 is annexed herewith as Annexure No. 1 to this report.

Meetings of the Board

Five meetings of the Board of Directors were held during the year. Details of the same are as follows:

Date	Board Strength	No. of directors present
28/06/2021	Full	Two
30/09/2021	Full	Two
30/11/2021	Full	Two
27/12/2021	Full	Two
26/03/2022	Full	Two

Directors' Responsibility Statement

Pursuant to requirement under sub-section (3) and (5) of Section 134 of the Companies Act, 2013, with respect to Directors' Responsibility Statement, your directors state that:

- i. In the preparation of the Annual Accounts, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- ii. The Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at 31st March 2022 and of the profit/loss of the company for that period;
- iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- iv. The Directors have prepared the annual accounts on a 'going concern' basis.
- v. The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Contracts and arrangements with related parties

There are no contracts/arrangements with the related parties during the year.

Directors and Key Managerial Personnel

There was no director who was appointed/ceased/re-elected/reappointed during the year under review.

Auditors (Statutory auditors)

At the Annual General Meeting held on 30/12/2020, M/s K Akhilesh & Co, Chartered Accountants, PATNA were appointed as Statutory auditors of the Company to hold office till the conclusion of the Annual General Meeting to be held in the calendar year 2025. In terms of the provisions of the Companies (Amendment) Act, 2017, the term of the auditors does not require ratification every year. In this regard, the Company has received a certificate from the auditors of eligibility in accordance with Sections 139, 141 and other applicable provisions of the Companies Act, 2013 and Rules issued there under.

The Notes to Accounts referred to in the Auditors' Report are self-explanatory and therefore do not call for any further comments. The Auditors' report does not contain any qualification, reservation or adverse remark.

Material changes and commitments affecting financial position between the end of the financial year and date of report:-

There are no such changes during the year.

Details in respect of frauds reported by auditors under sub-section (12) of section 143 other than those which are reportable to the Central Government;

There were no such frauds reported by auditors

Details of significant and material orders passed by the regulators or courts or tribunals

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the company.

Acknowledgement

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, Government Authorities, customers, vendors and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board of Directors

Place: - Pune

Date: -31/08/2022

ABHINAV

Director

DIN : 05133245

ASHA KIRAN SINGH

Director

DIN : 06819816

Form No. AOC-2**Annexure- 2**

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis:

(a) Name(s) of the related party and nature of relationship	NA	
(b) Nature of contracts/arrangements/transactions	NA	
(c) Duration of the contracts / arrangements/transactions:	NA	
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	NA	
(e) Justification for entering into such contracts or arrangements or transactions	NA	
(f) Date(s) of approval by the Board:	NA	
(g) Amount paid as advances, if any:	NA	
(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188:	NA	

2. Details of material contracts or arrangement or transactions at arm's length basis:

(a) Name(s) of the related party and nature of relationship:	
(b) Nature of contracts/arrangements/transactions:	
(c) Duration of the contracts / arrangements/transactions:	Continuous Basis
(d) Salient terms of the contracts or arrangements or transactions including the value, if any:	(Amount)
(e) Date(s) of approval by the Board, if any:	(Date)
(f) Amount paid as advances, if any:	Nil

For MOLEDRO FILMS PRIVATE LIMITED

ABHINAV
Director

ASHA KIRAN SINGH
Director

Independent Auditor's Report

To the Members of **MOLEDRO FILMS PRIVATE LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **MOLEDRO FILMS PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2022, and 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 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 31st March, 2022 and its profit/loss for the year ended on that date.

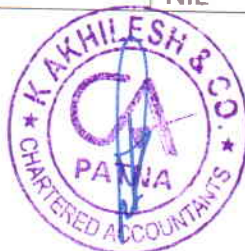
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 Companies Act, 2013 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.

Key Audit Matters

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 standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	NIL	NIL



Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's 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, 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.

Emphasis of Matter

NIL

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance 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 statements 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.

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

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 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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. This report does not include a statement on the matters specified in paragraph 3 and 4 of 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 Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said 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 Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - 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, 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.
 - 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 it's knowledge and belief, other than as disclosed in the notes to the accounts, 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 company to or in any other person(s) or entity(ies), 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 of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), 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 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-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend have been declared or paid during the year by the company.

For K Akhilesh & Co

Chartered Accountants

FRN: 0025336C



**Akhilesh Kumar
(Proprietor)**

Mem. No. 522457

Place:-PATNA

Date: 31/08/2022

UDIN: 22522457ARPDUO7605

Balance Sheet as at 31st March 2022

₹ in hundred

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital	1	1,000.00	1,000.00
Reserves and surplus	2	(7,218.16)	(747.14)
Money received against share warrants			
Share application money pending allotment		(6,218.16)	252.86
Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)	3	265.51	320.19
Other long term liabilities	4	12,615.00	
Long-term provisions	5		
Current liabilities		12,880.51	320.19
Short-term borrowings	6	3,592.21	1,319.39
Trade payables			
(A) Micro enterprises and small enterprises			
(B) Others			
Other current liabilities	7	2,835.00	13,295.00
Short-term provisions	5	215.00	509.57
TOTAL		6,642.21	15,123.96
ASSETS		13,304.55	15,697.01
Non-current assets			
Property, Plant and Equipment and Intangible assets	8		
Property, Plant and Equipment		1,208.07	1,650.75
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)	3		
Long-term loans and advances			
Other non-current assets	9	60.00	120.00
Current assets		1,268.07	1,770.75
Current investments			
Inventories			
Trade receivables	10	1,626.47	
Cash and cash equivalents	11	9,589.28	13,640.71
Short-term loans and advances			
Other current assets	12	820.73	285.55
TOTAL		12,036.49	13,926.25
		13,304.55	15,697.01

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For K Akhilesh & Co
Chartered Accountant
(FRM/0025336C)

For and on behalf of the Board of Directors

Akhilesh Kumar
Proprietor
Membership No.: 522457



ABHINAV
Director
DIN: 05133245

ASHA KIRAN SINGH
Director
DIN: 06910916

Statement of Profit and loss for the year ended 31st March 2022

₹ in hundred

Particulars	Note No.	31st March 2022	31st March 2021
Revenue			
Revenue from operations	A	24,000.00	14,458.84
Less: Excise duty			
Net Sales		24,000.00	14,458.84
Other income	B	119.91	
Total Income		24,119.91	14,458.84
Expenses			
Cost of material Consumed			
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses			
Finance costs			
Depreciation and amortization expenses	C	442.69	24.12
Other expenses	D	30,202.93	13,314.98
Total expenses		30,645.61	13,339.10
Profit before exceptional, extraordinary and prior period items and tax		(6,525.70)	1,119.74
Exceptional items			
Profit before extraordinary and prior period items and tax		(6,525.70)	1,119.74
Extraordinary items			
Prior period item			
Profit before tax		(6,525.70)	1,119.74
Tax expenses			
Current tax	F		294.57
Deferred tax	G	(54.68)	320.19
Excess/short provision relating earlier year tax			
Profit(Loss) for the period		(6,471.02)	504.98
Earning per share-in ₹			
Basic	H		
Before extraordinary Items		(647.10)	50.50
After extraordinary Adjustment		(647.10)	50.50
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For K Akhilesh & Co
Chartered Accountant
(FRN: 0025336C)

For and on behalf of the Board of Directors

Akhilesh Kumar
Proprietor
Membership No.: 522457
Place: Patna
Date: 31/08/2022



ABHINAV
Director
DIN: 05133245

ASHA KIRAN SINGH
Director
DIN: 06819816

Notes to Financial statements for the year ended 31st March 2022
The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Note No. 1 Share Capital

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Authorised :		
10000 Equity shares of Rs. 100.00/- par value	10,000.00	10,000.00
Issued :		
1000 Equity shares of Rs. 100.00/- par value	1,000.00	1,000.00
Subscribed and paid-up :		
1000 Equity shares of Rs. 100.00/- par value	1,000.00	1,000.00
Total	1,000.00	1,000.00

Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period

Equity shares

₹ in hundred

	As at 31st March 2022		As at 31st March 2021	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	1,000	1,000.00	1,000	1,000.00
Issued during the Period				
Redeemed or bought back during the period				
Outstanding at end of the period	1,000	1,000.00	1,000	1,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 100.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2022		As at 31st March 2021	
		No. of Shares	% of Holding	No. of Shares	% of Holding
Equity [NV: 100.00]	Asha Kiran Singh	500	50.00	500	50.00
Equity [NV: 100.00]	Abhinav	500	50.00	500	50.00
	Total :	1,000	100.00	1,000	100.00

Note No. 2 Reserves and surplus

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Surplus		
Opening Balance		
Add: Profit for the year	(747.14)	(1,252.12)
Less: Loss for the year		504.98
Closing Balance	(6,471.02)	
Balance carried to balance sheet	(7,218.16)	(747.14)
	(7,218.16)	(747.14)

Note No. 3 Deferred Tax

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Deferred tax liability		
Due to Depreciation	265.51	320.19
Gross deferred tax liability	265.51	320.19

Note No. 4 Other long term liabilities

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Others		
Director Remuneration Payable	7,200.00	
Advance Refundable	1,065.00	
Rent Payable	4,350.00	
Total	12,615.00	
	12,615.00	

Note No. 5 Provisions

₹ in hundred

Particulars	As at 31st March 2022			As at 31st March 2021		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Other provisions						
Audit Fee Payable		150.00	150.00		150.00	150.00
ROC and Filling Fee Payable		50.00	50.00		50.00	50.00
Legal Fee Payable		15.00	15.00		15.00	15.00
Current tax provision					294.57	294.57
Total		215.00	215.00		509.57	509.57
		215.00	215.00		509.57	509.57

Note No. 6 Short-term borrowings

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Loans and Advances from related parties		
Loans directors Unsecured	3,592.21	1,319.39
	3,592.21	1,319.39
Total	3,592.21	1,319.39

Note No. 7 Other current liabilities

₹ in hundred

Particulars	As at 31st March 2022	As at 31st March 2021
Others payables		
Akhilesh kumar	435.00	440.00
Accounting Charges Payable		240.00
Advance Received		1,065.00
Director Remuneration Payable		7,200.00
Rent Payable	2,400.00	4,350.00
Total	2,835.00	13,295.00
	2,835.00	13,295.00



Property, Plant and Equipment and Intangible assets as at 31st March 2022

Statement of Assets and Liabilities as at 31st March 2022											
Assets	Gross Block				Accumulated Depreciation/ Amortisation				Net Block		
	Useful Life (in Years)	Balance as at 1st April 2021	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2022	Balance as at 1st April 2021	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2022	Balance as at 31st March 2021
Intangible Assets											
Goodwill											
Patents											
Computer Software											
Other Intangible Assets											
Capital Assets											
Land											
Buildings											
Plant and Equipment											
Motor Vehicles											
Other Tangible Assets											
Total											

Notes :

depreciation if remaining useful life is negative or zero.

depreciation is calculated on pro-rata basis in case assets is purchased/sold during current F.Y.

above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



Note No. 9 Other non-current assets

Particulars	As at 31st March 2022	As at 31st March 2021
Other Assets		
Preliminarily Expenses	60.00	120.00
Total	60.00	120.00

₹ in hundred

Note No. 10 Trade receivables

Particulars	As at 31st March 2022	As at 31st March 2021
Secured, Considered good		
Unsecured, Considered Good	1,626.47	
Doubtful		
Total	1,626.47	

₹ in hundred

(Current Year)

Particulars	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	
(i) Undisputed Trade receivables (considered good)	1,626.47					1,626.47
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						

₹ in hundred

(Previous Year)

Particulars	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	
(i) Undisputed Trade receivables (considered good)						
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						

₹ in hundred

Note No. 11 Cash and cash equivalents

Particulars	As at 31st March 2022	As at 31st March 2021
Balance with banks		
ICICI A/c No. 337805000315	9,585.98	13,637.41
Total	9,585.98	13,637.41
Cash in hand		
Cash in hand	3.30	3.30
Total	3.30	3.30
Total	9,589.28	13,640.71

₹ in hundred

Note No. 12 Other current assets

Particulars	As at 31st March 2022	As at 31st March 2021
Other Assets		
GST credit	367.20	104.79
TDC TCS	453.53	180.76
Total	820.73	285.55

₹ in hundred



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Note No. A Revenue from operations

Particulars	₹ in hundred	
	31st March 2022	31st March 2021
Sale of services	24,000.00	14,458.84
Net revenue from operations	24,000.00	14,458.84

Note No. B Other income

Particulars	₹ in hundred	
	31st March 2022	31st March 2021
Other non-operating income	119.91	
Total	119.91	

Note No. C Depreciation and amortization expenses

Particulars	₹ in hundred	
	31st March 2022	31st March 2021
Depreciation on tangible assets	442.69	24.12
Total	442.69	24.12

Note No. D Other expenses

Particulars	₹ in hundred	
	31st March 2022	31st March 2021
Audit fees	150.00	150.00
Accounting Charges	240.00	240.00
ROC and Return Filling Fee	407.00	50.00
Bank charges	5.61	48.62
Preliminary expenses written off	60.00	60.00
Other expenditure	1,123.45	163.37
Rent	2,400.00	4,350.00
Copy Editing Expenses		232.85
Electrical Repair and Maintenance	106.65	186.53
Furniture Rent	1,302.80	381.15
Legal consultancy fees	15.00	15.00
Director's remuneration		7,200.00
One Time Setup Charge		20.00
Payu India(Rent)		217.47
Festival celebration expenses	110.00	
Power and Fuel	834.00	
Travelling Expenses	1,563.13	
Conveyance expenses	38.54	
Artist Expenses	19,342.66	
Advertising expenses	296.59	
Media and Producer Expenses	2,207.50	
Total	30,202.93	13,314.98

Note No. F Current tax

Particulars	₹ in hundred	
	31st March 2022	31st March 2021
Current tax pertaining to current year		294.57
Total		294.57

Note No. G Deferred tax

Particulars	₹ in hundred	
	31st March 2022	31st March 2021
Deferred Tax Liability		320.19
Deferred Tax Assets	(54.68)	
Total	(54.68)	320.19



(F.Y. 2021-2022)

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Sl. No.	Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Useful Life (In Years)		Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
							Shift Type	3.00						
1	Fire TV and Streaming Device	2	3	4	5	6	Single	7	8	9	10	11	12	
		15/03/2021	39.99	2.00	39.40			1095.00	17.00	1078.00	365.00	31.67	12.66	
	Office equipment	15/03/2021	4.39	0.22	4.33			1095.00	17.00	1078.00	365.00	31.67	1.39	
			44.38	2.22	43.73								14.05	

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Sl. No.	Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Useful Life (In Years)		Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
							Shift Type	3.00						
	Led TV	2	3	4	5	6	Single	7	8	9	10	11	12	
	Office equipment	15/03/2021	1,234.90	61.75	1,216.69			1095.00	17.00	1078.00	365.00	31.67	391.05	
			1,234.90	61.75	1,216.69								391.05	

Statement showing assets wise calculation of depreciation as per Companies Act 2013 (S.L.M. Method)

Sl. No.	Particulars	Date of purchase of asset	Original cost of asset	Residual value	Opening WDV	Date of sale of assets if any	Useful Life (In Years)		Standard life as per Co.s act 2013 (In Days)	Life elapsed (In Days) (difference between date of purchase to 31.3.2021)	Remaining useful life as on 31.3.2021 (In Days) (col7 - col8)	Assets used during current F.Y. (In Days)	Dep Rate*	Depreciation (Col5 - col4 / Col9 * col10)
							Shift Type	10.00						
	Light Meater	2	3	4	5	6	Single	7	8	9	10	11	12	
	Office equipment	09/02/2021	395.59	19.78	390.34			3650.00	51.00	3599.00	365.00	9.50	37.58	
			395.59	19.78	390.34								37.58	

Rate = ((Depreciation / Amount of purchase) * 100) / Shift



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Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2022	31st March 2021	31st March 2022	31st March 2021
Basic				
Profit after tax (A)	(6,471.02)	504.98	(6,471.02)	504.98
Weighted average number of shares outstanding (B)	1,000	1,000	1,000	1,000
Basic EPS (A / B)	(647.10)	50.50	(647.10)	50.50
Diluted				
Profit after tax (A)	(6,471.02)	504.98	(6,471.02)	504.98
Weighted average number of shares outstanding (B)	1,000	1,000	1,000	1,000
Diluted EPS (A / B)	(647.10)	50.50	(647.10)	50.50
Face value per share		100.00		100.00



MOLEDRO FILMS PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No. : ____

A. Significant Accounting Policies

1. Basis of accounting: -

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition: -

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment :-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.



5. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

6. 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 non-current investments.

7. Retirement Benefits:-

The retirement benefits are accounted for as and when liability becomes due for payment.

8. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

9. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

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 the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) 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 assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

General:

Except wherever stated



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Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Salaries includes directors remuneration on account of salary Rs. /- (Previous Year Rs. /-)
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.

4. Payments to Auditors:

Auditors Remuneration	2021-2022	2020-2021
Audit Fees	15000	15000
Tax Audit Fees		
Company Law Matters	5000	5000
GST	18000	
Total	38000	20000

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. No provision for retirement benefits has been made, in view of accounting policy No. 11. The impact of the same on Profit & Loss is not determined.
7. Advance to others includes advances to concerns in which directors are interested:

Name of Concern	Current Year Closing Balance	Previous Year Closing Balance



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8. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Abhinav
2. Asha Kiran Singh

(II) Relative of Key Management Personnel

- 1.

(III) Enterprises owned or significantly influenced by
Key Management personnel or their relatives

- 1.

Transactions with Related parties

(Figure in Lacs)

Particulars	Transactions during the year			
	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Advance Paid				
Received Back				
Deposit Received				
Deposit Repaid				
Interest Received				
Interest Paid				
Remuneration Paid				
Purchase				
Rent Paid				
Other Payment				
Job Charges				

Outstanding Balances

Particulars	Current Year		Previous year	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Loans Taken				
Loans Repaid				

MOLEDRO FILMS PRIVATE LIMITED

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9. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

10. % of imported & indigenous raw material & consumables

Particulars	2022		2021	
	%	Amount	%	Amount
Imported	0.00	0.00	0.00	0.00
Indigenous	0.00	0.00	0.00	0.00

11. Value of Imports

Raw Material	Nil	Nil
Finished Goods	Nil	Nil

12. Expenditure in Foreign Currency Nil Nil

13. Earning in Foreign Exchange Nil Nil

14. Previous year figures have been regrouped/rearranged wherever necessary.

Signature to notes 1 to ____

In terms of Our Separate Audit Report of Even Date Attached.

For K Akhilesh & Co
Chartered Accountants

**For MOLEDRO FILMS PRIVATE
LIMITED**



(Akhilesh Kumar)
Proprietor
Membership No. 522457
Registration No. 0025336C

ABHINAV
Director

DIN : 05133245

ASHA KIRAN SINGH
Director

DIN : 06819816

Place:- Patna

Date: - 31/08/2022

UDIN: - 22522457ARPDUO7605