

PHONOGRAPHIC AGGREGATION PRIVATE LIMITED

CIN: U74999OR2022PTC041556

NO 7-47, MATLAM, MATLAM, KRISHNA, KRITHIVENNU, ANDHRA PRADESH, INDIA,

Balance Sheet as at 31st March 2024

Amounts in thousand (₹)

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
I. Equity and Liabilities			
(A) Shareholders' Funds			
(i) Share Capital	3	10,000.00	10,000.00
(ii) Reserves and Surplus	4	-10,183.83	-6,331.00
(iii) Money received against share warrants	5	0.00	0.00
		-183.83	3,669.00
(B) Money Received against Share Warrants		0.00	0.00
(C) Non Current Liabilities			
(i) Long Term Borrowings	6	165,339.03	37,000.00
(ii) Deferred Tax Liability	7	0.00	0.00
(iii) Other Long Term Liabilities	8	0.00	0.00
(iv) Long Term Provisions	9	0.00	0.00
		165,339.03	37,000.00
(D) Current Liabilities			
(i) Short Term Borrowings	10	0.00	0.00
(ii) Trade Payables	11	0.00	0.00
(iii) Other Current Liabilities	12	16,000.00	8,500.00
(iv) Short Term Provisions	13	0.00	0.00
		16,000.00	8,500.00
Total		181,155.20	49,169.00
II. Assets			
(A) Non Current Assets			
(i) Property, Plant & Equipments (and Intangible assets)	14	0.00	0.00
(ii) Non Current Investments	15	0.00	0.00
(iii) Deferred Tax Assets	7	3,577.70	2,224.00
(iv) Long Term loans and advances	16	0.00	0.00
(v) Other Non Current Assets	17	0.00	0.00
		3,577.70	2,224.00
(B) Current Assets			
(i) Current Investments	18	0.00	0.00
(ii) Inventories	19	0.00	0.00
(iii) Trade Recievables	20	0.00	0.00
(iv) Cash and Cash Equivalents	21	177,577.50	46,945.00
(v) Short-term loans and advances	22	0.00	0.00
(vi) Other Current Assets	23	0.00	0.00
		177,577.50	46,945.00
Total		181,155.20	49,169.00

For and on behalf of the Board of Directors of
PHONOGRAPHIC AGGREGATION PRIVATE LIMITED

Naresh Narayan
Director
DIN: 09838138

Puspanjali Das
Director
DIN: 09838139

As per our report of even date annexed
For RAJESH RAM DEV & CO
Chartered Accountants
FRN: 037066N
UDIN:

CA Rajesh
Proprietor
MRN: 558574

PHONOGRAPHIC AGGREGATION PRIVATE LIMITED

CIN: U74999OR2022PTC041556

NO 7-47, MATLAM, MATLAM, KRISHNA, KRITHIVENNU, ANDHRA PRADESH, INDIA,

Statement of Profit and Loss for the year ended 31st March 2024

Amounts in thousand (₹)

Particulars	Note No.	31st March 2024	31st March 2023
Revenue			
(I) Revenue from Operations	24	782.46	67.05
(II) Other Income	25	-	-
Total Revenue		782.46	67.05
Expenses			
(i) Cost of Materials Consumed	26	-	-
(ii) Cost of Sales	27	441.90	62.07
(iii) Employee Benefit Costs	28	265.47	-
(iv) Finance costs (Other than interest)	29	-	-
(v) Other Expenses	30	80.30	13.54
Total Expenses		787.66	75.61
Profit before Interest, tax, depreciation and amortization		(5.21)	(8.56)
Depreciation and Amortization expense	14	-	-
Profit before interest and tax		(5.21)	(8.56)
Interest expense	31	-	-
Profit before tax		(5.21)	(8.56)
Tax Expense			
Current Tax	32	-	-
Deferred Tax	7	(1.35)	(2.22)
Total Tax		(1.35)	(2.22)
(7) Profit after Tax		(3.85)	(6.33)
Earnings Per Share (₹)	33		
Basic		(39)	(63)
Diluted		(39)	(63)

For and on behalf of the Board of Directors of
PHONOGRAPHIC AGGREGATION PRIVATE LIMITED

Naresh Narayan
Director
DIN: 09838138

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As per our report of even date annexed
For RAJESH RAM DEV & CO
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PHONOGRAPHIC AGGREGATION PRIVATE LIMITED

CIN: U74999OR2022PTC041556

NO 7-47, MATLAM, MATLAM, KRISHNA, KRITHIVENNU, ANDHRA PRADESH, INDIA,

Notes to Accounts

1. CORPORATE INFORMATION

M/s PHONOGRAPHIC AGGREGATION PRIVATE LIMITED (the company) is domiciled in India and incorporated under the provisions of The Companies Act 2013. The company is involved in the business of

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

These financial statements of the Company have been prepared in accordance with the Accounting Principles Generally accepted in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with Companies (Accounting Standards) Rules, 2016. The financial statements have been prepared on an accrual basis and under the historical cost convention. The financial statements are presented in Indian rupees and rounded off to the nearest thousand rupees.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in to cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non current classification of assets and liabilities.

2.2 Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during 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. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

2.3 Revenue Recognition

(i) The Company is into the business of and the revenue is generated from such streams only. Revenue is recognised at the time of completion of such objectives and when there is no uncertainty in ultimate collection as per AS-09, "Revenue Recognition". Revenue collected in advance are treated as deferred income.

(ii) **Interest Income** is to be recognized using the time proportion method based on rates implicit in the transaction.
Dividend Income will be accounted for in the year in which the right to receive the same is established.

2.4 Fixed Assets and Capital Work in Progress

Tangible Assets

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of tangible assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets. Subsequent expenditures related to an item of tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortisation/depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.

The title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the financial statements, the lease agreements are in the name of the Company.
Capital Work In Progress

Projects under which assets are not ready for their intended use are shown as Capital Work-in-Progress.

2.5 Depreciation and Amortization

Depreciation on property, plant and equipment is provided on a pro-rata basis on straight line basis, over the useful life of the assets in the manner prescribed in schedule II of the Companies Act 2013. The assets residual values, useful lives and method of depreciation are reviewed at the end of the each reporting period and necessary adjustments are made accordingly, wherever required.

Fixed assets individually costing Rs.5,000 or less are fully depreciated in the year of purchase/ installation. Depreciation on additions and disposals during the year is provided on a pro-rata basis.

The management estimates the useful lives for the fixed assets as follows:

Plant & Machinery , Electrical installation	15 years
Furniture & Fixture	10 Years
Office equipment / Television/ refrigerators	5 years
Computer & Peripherals	3 years
Intangible assets	10 years

2.6 Borrowing Cost

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of that asset till the date of capitalization. All other borrowing costs are expensed in the period in which they occur.

2.7 Investments

Current investments are carried at lower of cost and quoted/fair value. The comparison of cost and fair value is carried out separately in respect of each investment. Non-current investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such a decline is other than temporary. Profit or loss on sale of investments is determined as the difference between the sale price and carrying value of investment, determined individually for each investment.

2.8 Employee Benefit

Short-term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services. These benefits include performance incentive and compensated absences

Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund and Pension Scheme. The Company's contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

Defined benefit plans

The liability in respect of defined benefit plans and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services.

Actuarial gains and losses in respect of post-employment and other long term benefits are charged to the Statement of Profit and Loss.

Employee Separation Costs

Compensation to employees who have opted for retirement under the voluntary retirement scheme of the Company is charged to the Statement of Profit and Loss in the year of exercise of option by the employee.

2.9 Leases

a) Operating Leases: Rentals are expensed on a straight-line basis with reference to lease terms and other considerations.

b) (i) Finance leases prior to 1st April, 2001: Rentals are expensed with reference to lease terms and other considerations.

(ii) Finance leases on or after 1st April, 2001: The lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as fixed assets with corresponding amount shown as lease liability. The principal component in the lease rental is adjusted against the lease liability and the interest component is charged to Statement of Profit and Loss.

c) However, rentals referred to in (a) or (b) (i) above and the interest component referred to in (b) (ii) above, pertaining to the period up to the date of commissioning of the asset are capitalised.

d) All assets given on finance lease are shown as receivables at an amount equal to net investment in the lease. Initial direct costs in respect of lease are expensed in the period in which such costs are incurred. Income from lease assets is accounted by applying the interest rate implicit in the lease to the net investment.

2.10 Foreign Currency Transaction

- i. Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction.
- ii. Foreign currency monetary items are reported using the closing prevailing rate at the reporting date. Non-monetary items, which are carried in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction and non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.
- iii. Any income or expense on account of exchange difference either on settlement or on translation is recognised in the Statement of Profit and Loss, except in case of long term liabilities, where they relate to acquisition of fixed assets, in which case they are adjusted to the carrying cost of such assets.

2.11 Taxes on Income

Tax expense comprise both Current tax and deferred tax at the applicable or substantively enacted rates. Current tax represents the amount of tax payable on taxable income for the year as determined in accordance with applicable tax rates and the provision of Income tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance sheet when it is highly probable that future economic benefits associated with it flow to the Company.

2.12 Cash and cash equivalents

Cash for the purposes of cash flow statement comprise of cash in hand and at bank and cash equivalents comprise of short term highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.13 Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

2.14 Impairment

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount

2.16 Provisions, Contingent Liabilities and Contingent Assets

Provision is recognised in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements.

**For and on behalf of the Board of Directors of
PHONOGRAPHIC AGGREGATION PRIVATE LIMITED**

**Naresh Narayan
Director
DIN: 09838138**

**Puspanjali Das
Director
DIN: 09838139**

**As per our report of even date annexed
For RAJESH RAM DEV & CO
FRN: 037066N
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**CA Rajesh
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CIN: U74999OR2022PTC041556

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Notes to the financial statements for the year ended 31st March 2024

3. Share Capital	31st March 2024	31st March 2023
Authorised Share Capital		
1000 equity shares of Rs. 100 each	100.00	100.00
Issued and subscribed share capital		
100 equity shares of Rs. 100 each	10.00	10.00
Paid up share capital		
100 equity shares of Rs. 100 each	10.00	10.00

3.01 Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Equity Shares	31st March 2024	31st March 2023
At the beginning of the year	-	-
Issued during the year	100	-
Outstanding at the year end	100	-

3.02 Terms and rights attached to the equity shares

The Company has only one class of equity shares having a par value of Rs. 100 per share. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

3.03 List of shareholders holding more than 5% of shares in the company

SL	Name	31st March 2024		31st March 2023	
		No. of Shares	Percentage	No. of Shares	Percentage
1	NARESH NARAYAN	76	76%		0%
2	PUSPANJALI DAS	24	24%		0%
	Total	100	100%	-	0%

3.04 Details of Promoter shareholding

SL	Name	31st March 2024		31st March 2023	
		No. of Shares	Percentage	No. of Shares	Percentage
1	#N/A	#N/A	0%	#N/A	0%
	Total	#N/A	0%	#N/A	0%

4. Reserves and Surplus

	31st March 2024	31st March 2023
Opening Balance	(6.33)	-
(+) Increase in the balance of General Reserves	-	-
(+) Re-transfer of excess provisions from Previous Periods	-	-
(+) Security Premium Reserve	-	-
(+) Net Profit/(Net Loss) for the current year	(3.85)	(6.33)
(-) Dividend Paid	-	-
(-) Issue of bonus shares	-	-
	(10.18)	(6.33)

5. Money Received Against Share Warrants

	31st March 2024	31st March 2023
Money Received Against Share Warrants	-	-
	-	-

6. Long term borrowings

	31st March 2024	31st March 2023
Loans from banks	-	-
Loans from Related parties		
Loan from director Naresh Narayan	165.34	37.00
Loan from director Puspanjali Das	-	-
Loans from Related corporates	-	-
Other Long term borrowings	-	-
	165.34	37.00

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CIN: U74999OR2022PTC041556

NO 7-47, MATLAM, MATLAM, KRISHNA, KRITHIVENNU, ANDHRA PRADESH, INDIA,

Notes to the financial statements for the year ended 31st March 2024

7. Deferred Tax	31st March 2024	31st March 2023
Opening Balance	(2.22)	
(A) Deferred Tax Liability		
Created due to difference in depreciation as per books and Income Tax Act	-	
Created due to other reasons	-	
	(2.22)	-
(B) Deferred Tax Asset		
Created due to difference in depreciation as per books and Income Tax Act	-	2.22
Carry forward of current year losses	1.35	
	1.35	2.22
	(3.58)	(2.22)

8. Other Long term payables	31st March 2024	31st March 2023
Other Long term payables	-	-
	-	-

9. Long term provisions	31st March 2024	31st March 2023
Provision for Repairs and renewals	-	-
Provision for Employee benefits	-	-
Provision for restructuring	-	-
	-	-

10. Short term borrowings	31st March 2024	31st March 2023
Loans Repayable on demand	-	-
Bank overdraft	-	-
Loans from Related parties		
Loan from director Naresh Narayan	-	-
Loan from director Puspanjali Das	-	-
	-	-
Other short term borrowings	-	-
	-	-

11. Trade Payables	31st March 2024	31st March 2023
Due to Micro, Small & Medium enterprises	-	-
Due to other than MSMEs	-	-
	-	-

The Management is in continuous process of obtaining confirmations from its vendors regarding their registrations under the provisions of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act). Under the MSMED Act, 2006 which came into force with effect from October 2, 2006, certain disclosures are required to be made relating to Micro, Small and Medium Enterprises. In view of the management, the impact of interest, if any, that may be payable in accordance with the provision of the Act are not expected to be material. The Company has not received any claim for interest from any supplier under the said Act.

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CIN: U74999OR2022PTC041556

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Notes to the financial statements for the year ended 31st March 2024

12. Other Current Liabilities	31st March 2024	31st March 2023
Statutory Dues	-	-
GST Payable	-	-
Tax Deducted at Source	-	-
PF and ESI	-	-
Professional Tax	-	-
	-	-
Employee Liabilities		
Salary Payable	-	-
Reimbursements Due	-	-
	-	-
Professional Fees Due		
Audit Fee Payable	7.00	3.50
Consultancy Fee Payable	9.00	5.00
	16.00	8.50
Others		
Outstanding Expenses	-	-
Advance from customers	-	-
	-	-
	16.00	8.50

13. Short Term Provisions	31st March 2024	31st March 2023
Provision For Income Tax	-	-
Provision for Expenses	-	-
	-	-

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14.1 Property, Plant and Equipments (Companies Act, 2013)											
Sl.No.	Description of the Asset	Gross Block				Depreciation				Net Block	
		As at 1st April 2023	Additions	Deletions	As at 31st March 2024	As at 1st April 2023	Depreciation for the year	Adjustments	As at 31st March 2024	As at 31st March 2023	As at 31st March 2024
1	Tangible Assets										
a.	Plant and Machinery	-	-	-	-	-	-	-	-	-	-
b.	Computer and Peripherals	-	-	-	-	-	-	-	-	-	-
c.	Furniture and fixtures	-	-	-	-	-	-	-	-	-	-
d.	Buildings	-	-	-	-	-	-	-	-	-	-
e.	Office Equipments	-	-	-	-	-	-	-	-	-	-
	Total (A)	-	-	-	-	-	-	-	-	-	-
2	Intangible Assets										
a.	Software	-	-	-	-	-	-	-	-	-	-
b.	Other Intangible Assets	-	-	-	-	-	-	-	-	-	-
	Total (B)	-	-	-	-	-	-	-	-	-	-
	TOTAL (A+B)	-	-	-	-	-	-	-	-	-	-

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NO 7-47, MATLAM, MATLAM, KRISHNA, KRITHIVENNU, ANDHRA PRADESH, INDIA,

Notes to the financial statements for the year ended 31st March 2024

15. Non current investments	31st March 2024	31st March 2023
Term Deposits	-	-
Other non current investments	-	-
	-	-
16. Long term loans and advances	31st March 2024	31st March 2023
Capital Advances	-	-
Loans and advances to related Parties		
Loan to director NARESH NARAYAN	-	-
Loan to director PUSPANJALI DAS	-	-
Loan to director	-	-
	-	-
	-	-
17. Other Non Current Assets	31st March 2024	31st March 2023
Long term trade recievables	-	-
Security Deposits	-	-
Others	-	-
	-	-
18. Current Investments	31st March 2024	31st March 2023
Investments in Equity Shares	-	-
Investments in Preference Shares	-	-
Investments in Debentures	-	-
Investments in Government Securities	-	-
Investments in Fixed Deposits	-	-
Other Current Investments	-	-
	-	-
19. Inventories	31st March 2024	31st March 2023
Stock of Raw Material	-	-
Stock of Work in Progress	-	-
Stock of Finished Goods	-	-
	-	-
20. Trade Recievables	31st March 2024	31st March 2023
Secured, considered good		
Exceeding 6 Months	-	-
Within 6 Months	-	-
	-	-
Unsecured, considered good		
Exceeding 6 Months	-	-
Within 6 Months	-	-
	-	-
Doubtful		
Exceeding 6 Months	-	-
Within 6 Months	-	-
	-	-
	-	-
	-	-

Trade receivables are neither due from directors or other officers of the Company either severally or jointly with any other person, nor any trade or other receivables are due from firms or private companies respectively in which any director is a partner, a director or a member.

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Notes to the financial statements for the year ended 31st March 2024

21. Cash and Cash Equivalents	31st March 2024	31st March 2023
Cash on Hand	-	-
Balance with banks	177.58	46.95
Cheques on hand	-	-
Marketable securities	-	-
	177.58	46.95
22. Short Term Loans and advances	31st March 2024	31st March 2023
To Corporates	-	-
To Related Parties	-	-
Loan to Director NARESH NARAYAN	-	-
Loan to Director PUSPANJALI DAS	-	-
Loan to Director	-	-
To Others	-	-
	-	-
23. Other Current assets	31st March 2024	31st March 2023
GST Input Available	-	-
TDS Credit Available	-	-
Advance Tax Paid	-	-
Prepaid Expenses	-	-
	-	-
24. Revenue From Operations	31st March 2024	31st March 2023
Domestic Turnover	-	-
Sale of Goods Manufactured	-	67.05
Sale of Goods Traded	-	-
Sale of Services	782.46	-
	782.46	67.05
Export Turnover	-	-
Sale of Goods Manufactured	-	-
Sale of Goods Traded	-	-
Sale of Services	-	-
	-	-
	782.46	67.05
25. Other Income	31st March 2024	31st March 2023
Income from Foreign Exchange Gains	-	-
Income from Interest	-	-
Discounts Received	-	-
Profit on sale of Investments	-	-
Profit on sale of Fixed Assets	-	-
	-	-
26. Cost of Material Consumed	31st March 2024	31st March 2023
Opening stock of raw material	-	-
Add: Purchases	-	-
Less: Closing stock of raw material	-	-
	-	-
27. Cost of Goods Sold	31st March 2024	31st March 2023
Opening Stock	-	-
Purchases	441.90	-
Government Fees Paid	-	62.07
Less: Closing Stock	-	-
	441.90	62.07

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Notes to the financial statements for the year ended 31st March 2024

28. Employee Benefit Expenses	31st March 2024	31st March 2023
Salaries	265.47	-
Bonus	-	-
Leave Encashments	-	-
Reimbursements	-	-
	265,468	-

29. Finance Costs	31st March 2024	31st March 2023
Loan Brokerage	-	-
Amortization of discounts and premiums	-	-
Amortization of other costs incurred which are related to borrowings	-	-
Foreign exchange differences and fees (incase loans in foreign currency)	-	-
Other Finance Charges	-	-
	-	-

30. Other Expenses	31st March 2024	31st March 2023
Accounting and Book Keeping Charges	-	-
Advertisement and Marketing Expenses	18.00	-
Asset Rental Expenses	-	-
Audit fee	3.50	3.50
Bank Charges	0.65	0.04
Electricity Bill	-	-
Freight Outwards	-	-
Foreign Exchange Loss	-	-
Intern Stipend	-	-
IT related & website expenses	-	-
Late fee and Interest on statutory dues	-	-
Legal and Professional Charges	49.50	10.00
Maintainance Cost	-	-
Miscellaneous expenses	8.65	-
Printing, stationery & Courier	-	-
Refreshment expenses	-	-
Rent	-	-
Telephone and Internet Expenses	-	-
Travel and Conveyance Expense	-	-
	80.30	13.54

31. Interest Expense	31st March 2024	31st March 2023
Interest Paid to banks	-	-
Interest Paid to related parties	-	-
Interest Paid to others	-	-
	-	-

PHONOGRAPHIC AGGREGATION PRIVATE LIMITED

CIN: U74999OR2022PTC041556

NO 7-47, MATLAM, MATLAM, KRISHNA, KRITHIVENNU, ANDHRA PRADESH, INDIA,

Notes to the financial statements for the year ended 31st March 2024

32. Current tax Liability	31st March 2024	31st March 2023
(A) Profit Before Interest and Tax	(5.21)	(8.56)
Add:	-	-
(a) Depreciation as per The Companies Act 2013	-	-
(b) Late and Interest on Statutory Dues	-	-
(c) Amount disallowed for non compliance with TDS provisions	-	-
Less:	-	-
(a) Depreciation as per The Income Tax act 1961	-	-
(b) Interest Expense	-	-
(B) Profit as per Income Tax Act, 1961	(5.21)	(8.56)
1. Tax Computation as per Normal Provisions		
Profit as specified in (B)	(5.21)	(8.56)
Less: Carry forward of losses from previous years		
Income tax as per normal provisions	-	-
2. Tax Computation as per 115JB		
Gross Taxable Income (MAT)	(5.21)	(8.56)
Less: Carry forward of losses from previous years or Unabsorbed Depreciation from previous years (lower of)		
Net Taxable Income (MAT)	-	-
Income Tax as per 115JB	-	-
Tax For the Current Year		
Income Tax	-	-
Health and Education Cess	-	-
Surcharge	-	-
	-	-
33. Earnings Per Share	31st March 2024	31st March 2023
(a) Before Extraordinary Items		
Basic	(39)	(63)
Diluted	(39)	(63)
(a) After Extraordinary Items		
Basic	(39)	(63)
Diluted	(39)	(63)
34. Related Parties	Relationship	
NARESH NARAYAN	Director	
PUSPANJALI DAS	Director	

PHONOGRAPHIC AGGREGATION PRIVATE LIMITED

CIN: U74999OR2022PTC041556

NO 7-47, MATLAM, MATLAM, KRISHNA, KRITHIVENNU, ANDHRA PRADESH, INDIA,

Annexures to the financial statements for the year ended 31st March 2024

1. Accounting Ratios

Particulars	Numerator	Denominator	For the year ended		Change (%)	Change (If more than 25%)
			31st March 2024	31st March 2023		
Current Ratio	Current Assets	Current Liabilities	11	6	101%	
Debt equity ratio	Total Debt	Shareholders Equity	(899)	10	-9019%	
Debt service coverage ratio	Earning available for debt service	Debt service	(0)	(0)	-86%	
Return on equity	Net Profit After Taxes	Average Shareholders equity	(2)	(3)	-36%	
Inventory turnover ratio	COGS	Average Inventory	-	-	N/A	
Trade receivable turnover ratio	Net Sales	Average Trade Receivables	-	-	N/A	
Trade payable turnover ratio	Net Purchases	Average Trade Payables	-	-	N/A	
Net capital turnover ratio	Net sales	Average Capital Employed	8	3	131%	
Net profit %	Net Profit After Taxes	Revenue From Operations	(0)	(0)	-95%	
Return on capital employed %	Earning Before Interest and taxes	Average Capital Employed	(0)	(0)	-88%	
Return on investment	Non Operating Income From Investment	Average Investments	-	-	N/A	

2.1 Ageing of Trade Receivables as on 31st March 2024

Particulars	Outstanding for following periods from due date of payment					In thousand (₹)
	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	TOTAL
(i) Undisputed Recievables- Considered Good	-	-	-	-	-	-
(ii) Undisputed Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Receivables considered good	-	-	-	-	-	-
(iv) Disputed Receivables considered doubtful	-	-	-	-	-	-
	-	-	-	-	-	-

2.2 Ageing of Trade Receivables as on 31st March 2023

Particulars	Outstanding for following periods from due date of payment					In thousand (₹)
	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	TOTAL
(i) Undisputed Recievables- Considered Good	-	-	-	-	-	-
(ii) Undisputed Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Receivables considered good	-	-	-	-	-	-
(iv) Disputed Receivables considered doubtful	-	-	-	-	-	-
	-	-	-	-	-	-

CIN: U74999OR2022PTC041556
O 7-47, MATLAM, MATLAM, KRISHNA, KRITHIVENNU, ANDHRA PRADESH, INDIA,
Annexures to the financial statements for the year ended 31st March 2024

In thousand (₹)

3.2 Ageing of Trade Payables as on 31st March 2023

In thousand (₹)

Particulars	Outstanding for following periods from due date of payment					in thousand (₹)
	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	TOTAL
(i) Undisputed Trade Payables due to MSMEs	-	-	-	-	-	-
(ii) Undisputed Trade Payables due to other than MSMEs	-	-	-	-	-	-
(iii) Disputed Trade Payables due to MSMEs	-	-	-	-	-	-
(iv) Disputed Trade Payables due to other than MSMEs	-	-	-	-	-	-
	-	-	-	-	-	-