

MEGRAJ HOLDINGS PRIVATE LIMITED

CIN: U74140TG2022PTC167061

Email Id: legal@greengold.tv

Registered Address: Office No. A1101, The Platina 11th Floor, A Block
Gachibowli, Hyderabad, Telangana, India – 500 032

NOTICE

Notice is hereby given that the 1st Annual General Meeting of the Company will be held at 10.00 a.m. on Tuesday, the 30th day of May, 2023 at the Registered Office to transact the following ordinary business:

1. To receive, consider and adopt the Audited Balance Sheet of the company as at 31st March, 2023, Cash flow statement and the statement of Profit and Loss for the year ended on that date together with the Directors' report and the Auditors' report thereon.
2. To appoint M/s. A P T AND CO LLP (LLPIN: AAL-8025) Chartered Accountants, Hyderabad, as Statutory Auditors of the Company who shall hold office from the conclusion of 1st Annual General Meeting till the conclusion of 6th Annual General Meeting and to fix their remuneration subject to the ratification of members at the subsequent Annual General Meetings.



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///BY ORDER OF THE BOARD///
For M/s. MEGRAJ HOLDINGS PRIVATE LIMITED

Date: 29/05/2023

Place: Hyderabad

S. No.	Name of the Directors	Designation	DIN	Signatures
1.	Mr. Rajiv Chilakalapudi	Director	01111825	
2.	Mrs. Megha Chilakalapudi	Director	05350994	



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NOTES:

- 1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THIS ANNUAL GENERAL MEETING MAY APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF. A PROXY NEED NOT BE A MEMBER OF THE COMPANY.**
2. The instrument appointing the proxy should be deposited at the Registered Office of the Company not later than 48 hours before the commencement of the Meeting.
3. The Register of Contracts or arrangements in which Directors are interested, maintained under section 189 of the Companies Act, 2013, will be available for inspection by the members at the AGM.



Consent of Shareholders for Shorter Notice

[Pursuant to section 101(1) of Companies Act, 2013 and Rule 18 of Companies (Management and Administration) Rule, 2014].

To,

The Board of Directors,

M/s. MEGRAJ HOLDINGS PRIVATE LIMITED,

Registered office: Office No. A1101, The Platina 11th Floor, A Block Gachibowli, Hyderabad, Hyderabad, Telangana, India, 500032.

I, Mr. Rajiv Chilakalapudi S/o Madhusudana Rao Chilakalapudi holding Nine Thousand Nine Hundred shares (9,900) Equity Shares of Rs. 10/- each in the company in my name hereby give consent, pursuant to section **101 (1)** of Companies Act, 2013, to hold the 1st Annual General Meeting of the company scheduled to be held on Tuesday 30th May, 2023 at the registered office of the company at Shorter Notice.



Mr. Rajiv Chilakalapudi

Shareholder



Date: 29/05/2023

Place: Hyderabad

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BOARD'S REPORT

Dear Members,

The Board of Directors have pleasure in presenting 1st Annual Report on the affairs of the Company together with the Company's Audited Financial Statements for the year ended on 31st March, 2023.

1) FINANCIAL RESULTS:

The Company's financial Performance for the year ended March 31st, 2023 is Summarized below.

(Amount in '00)

PARTICULARS	2022-23
Revenue from operations	-
Expenditure	(948)
Operating Profit	(948)
Other Income	-
Profit before Financial Expenses, Depreciation and Taxation	(948)
Less: Financial expenses	-
Profit before Depreciation and Taxation	(948)
Less: Depreciation and Amortization	-
Profit before Taxation	(948)
Less: Provision for Taxation	
Current Tax	-
Earlier Year Tax	-
MAT Credit Tax	-
Deferred Tax	-



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Profit after Taxation- attributable to equity holders	(948)
Earnings per share (Basic)	(0.09)
Earnings per share (Diluted)	(0.09)

2) RESULTS OF OPERATIONS:

- a) The Company didn't carry any Operating activities during the Current year and the company has operating revenue & other Income of Rs **0/-** during the current year
- b) The **Net loss** for the year under review amounted to Rs. **948**(Amount '00) in the current year.

3) INTERNAL FINANCIAL CONTROL:

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

4) TRANSFER TO RESERVES:

The Company has not transferred any amount during the current year and in previous year to reserves.

5) DIVIDEND:

The Board of Directors have not recommended any dividend for financial period 2022-23.



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6) MATERIAL CHANGES AFFECTING THE COMPANY:

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of this report.

7) DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES:

As on March 31, 2023, the Company does not have any subsidiary, Joint Venture or Associate Company.

8) CONSOLIDATED FINANCIAL STATEMENTS:

Company doesn't have any subsidiaries so there is no need to prepare consolidated financial statement for the F. Y. 2022-23.

9) STATUTORY AUDITOR AND AUDIT REPORT:

- M/s. A P T AND Co LLP Chartered Accountants, were appointed as First Auditors of the Company having registration number FRN No. 014621C/N500088. They shall be re-appointed as Statutory Auditors in the ensuing First Annual General Meeting of the company and shall hold office until the conclusion of the Sixth Annual General Meeting subject to the ratification of the members at every Annual general meeting.
- The Company has received a certificate from the statutory auditors to the effect that their re-appointment, if made, would be within the limits prescribed.



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10) CHANGE IN THE NATURE OF BUSINESS:

There has been no change in the nature of the business of the company during the year.

11) DETAILS OF DIRECTORS OR KEY MANAGERIAL PERSONNEL:

Name	Designation	DIN
Mr. RAJIV CHILAKALAPUDI	Director	01111825
Mrs. MEGHA CHILAKALAPUDI	Director	05350994

There has been no change in the constitution of Board during the year

12) DEPOSITS:

- The Company has not invited/accepted any deposits from the public during the year ended March 31, 2023.
- There were no unclaimed or unpaid deposits as on March 31, 2023.

13) CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The



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Companies (Accounts) Rules, 2014, is annexed herewith as
“Annexure A”.

14) CORPORATE SOCIAL RESPONSIBILITY:

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

15) MEETINGS OF BOARD OF DIRECTORS:

During the year 2022-23, the Board of Directors met five times viz. on 30th September, 2022; 11th October, 2022, 12th October, 2022 and 26th November 2022, 16th March, 2023.

16) DIRECTOR'S RESPONSIBILITY STATEMENT:

Pursuant to the requirement under section 134(3) (C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- a) in the preparation of the annual accounts for the financial year ended 31st March, 2023, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments 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 March 31, 2023 and of the profit and loss of the company for that period;



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- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis; and
- e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

17) DECLARATION BY INDEPENDENT DIRECTORS

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

18) COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178:

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.



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19) RISK MANAGEMENT POLICY

The Board of Directors of the Company formulates, implements and monitors the risk management framework for the Company. The Board is in the process of identifying the risks impacting the Company's Business and documents the process of risk identification, risk minimization and risk optimization as part of risk management policy.

20) LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 185 & 186:

There are no loans, guarantees or investments made by the company under sections 185 & 186 of The Companies Act, 2013 during the year under review and Hence the said provision is not applicable.

21) CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES:

Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the form AOC-2:

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business.

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



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-
- i. Details of contracts or arrangements or transactions not at arm's length basis: **Nil**
- ii. Details of material contracts or arrangement or transactions at arm's length basis: **NIL**

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts / arrangements /transactions	Salient terms of the contracts or arrangements or transactions including the value, if any:
NIL			

22) DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORK PLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Directors report that for the fiscal year under review, the Company did not possess an Anti-Sexual Harassment Policy in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013. As a result, disclosures under the Sexual Harassment of Women at Workplace are not applicable.



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23) EXTRACT OF ANNUAL RETURN

Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014, Extract of the Annual Return for the financial year ended 31st March 2023 in Form MGT 9 is set out in “**Annexure-1**” and forms part of this Report.

24) GENERAL

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

- i. Details relating to deposits covered under Chapter V of the Companies Act, 2013.
- ii. Issue of shares (including sweat equity shares) to employees of the Company under any scheme.
- iii. The Company has no subsidiary and neither the Managing Director nor the Whole-time Directors of the Company receive any remuneration or commission from any of its subsidiaries.
- iv. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company’s operations in future.
- v. CSR is not applicable on the Company.



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25) ACKNOWLEDGMENTS:

Our Directors take this opportunity to place on record their appreciation and sincere gratitude to the Government of India, Government of Telangana, and the Bankers to the Company for their valuable support and look forward to their continued co-operation in the years to come.

Our Directors acknowledge the support and co-operation received from the employees and all those who have helped in the day to day management.

For and on behalf of

M/S. MEGRAJ HOLDINGS PRIVATE LIMITED



Mr. RAJIV CHILAKALAPUDI

Director

DIN: 01111825



Mrs. MEGHA CHILAKALAPUDI

Director

DIN: 05350994



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ANNEXURE – A

Information under Section 134(3)(m) of the Companies Act, 2013 read with rule 8(3) the Companies (Accounts) Rules, 2014 and forming part of the Report of the Directors

A. Conservation of energy-

- a. the steps taken or impact on conservation of energy: NIL
- b. the steps taken by the company for utilizing alternate sources of energy: NIL
- c. the capital investment on energy conservation equipment: NIL

B. Technology absorption-

- a. the efforts made towards technology absorption: **NIL**
- b. the benefits derived like product improvement, cost reduction, product development or import substitution: **NIL**
- c. in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-: **NIL**
- d. the expenditure incurred on Research and Development: **NIL**



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C. Foreign exchange earnings and Outgo-

The Company doesn't have any foreign exchange earnings expenses during the FY 2022-23.

(Amount in '00)

Particulars	2022-23
Total Foreign Exchange Received (F.O.B. Value of Export)	-
Total Foreign Exchange used:	-
i) Raw Materials	-
ii) Consumable Stores	-
iii) Capital Goods	-
iv) Foreign Travels	-
v) Others	-



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ANNEXURE – 1

FORM NO. MGT-9

Extract of Annual Return

As on the financial year ended 31st March, 2023

**[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of
the Companies (Management and Administration) Rules, 2014]**

I. Registration and other details:

I.	CIN: -	U74140TG2022PTC167061
II	Registration Date	27 th September, 2022
III	Name of the Company	MEGRAJ HOLDINGS PRIVATE LIMITED
IV	Category / Sub-Category of the Company	Category: Company limited by shares Sub-Category: Non-Government company
VI	Address of the Registered office and contact details	Office No. A1101, The Platina 11th Floor, A Block Gachibowli, Hyderabad, TG 500032 IN E Mail Id: legal@greengold.tv
VII	Whether listed company Yes / No	No



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VIII	Name, Address and Contact details of Registrar and Transfer Agent, if any	NA
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PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY: All the business activities contributing 10 % or more of the total turnover of the company shall be as follows:

S.no	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
NIL			

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:
NIL

Sl. No	Name and Address of The Company	CIN/GLN	Holding/ Subsidiary / Associate	% of shares held	Applicable Section

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity):

- i) Category-wise Share Holding



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Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoter									
1. Indian									
a. Individual/HUF	10,000	-	10,000	100%	10,000	-	10,000	100%	-
b. Cent. Govt.	-	-	-	-	-	-	-	-	-
c. State Govt.	-	-	-	-	-	-	-	-	-
d. Bodies Corp.	-	-	-	-	-	-	-	-	-
e. Bank/ FI	-	-	-	-	-	-	-	-	-
f. Any Other	-	-	-	-	-	-	-	-	-
Sub-Total- A- (1)	10,000	-	10,000	100%	10,000	-	10,000	100%	-
2. Foreign									
a. NRI- Ind/HUF	-	-	-	-	-	-	-	-	-
b. Other Ind.	-	-	-	-	-	-	-	-	-



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c. Body Corp.	-	-	-	-	-	-	-	-	-
d. Bank/ FI	-	-	-	-	-	-	-	-	-
e. Any	-	-	-	-	-	-	-	-	-
Sub Total- A (2)	-	-	-	-	-	-	-	-	-
Total SH of Promoter (1+2)	10,000	-	10,000	100%	10,000	-	10,000	100%	
B. Public Shareholding									
1. Institution									
a. Mutual Funds	-	-	-	-	-	-	-	-	-
b. Bank/ FI	-	-	-	-	-	-	-	-	-
c. Cent. Govt.	-	-	-	-	-	-	-	-	-
d. State Govt.	-	-	-	-	-	-	-	-	-
e. Venture Capital	-	-	-	-	-	-	-	-	-
f. Insurance Co.	-	-	-	-	-	-	-	-	-
g. FIIs	-	-	-	-	-	-	-	-	-
h. Foreign Venture Capital Fund	-	-	-	-	-	-	-	-	-
i. Other	-	-	-	-	-	-	-	-	-
Sub-Total-B (1)									



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2. Non- Institution										
a. Body Corp.	-	-	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-
b. Individual	-	-	-	-	-	-	-	-	-	-
i. Individual shareholders holding nominal share capital up to Rs. 1 lakh	-	-	-	-	-	-	-	-	-	-
ii. Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	-	-	-	-	-	-	-
c. Other	-	-	-	-	-	-	-	-	-	-
Sub-Total-B (2)	-	-	-	-	-	-	-	-	-	-
Total Public Shareholding (B)=(B)(1) + (B)(2)	-	-	-	-	-	-	-	-	-	-
Shares held	-	-	-	-	-	-	-	-	-	-



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by Custodian for GDRs & ADRs									
Grand Total (A+B+C)	10,000	-	10,000	100%	10,000	-	10,000	100%	-

ii. Shareholding of Promoters:

S. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
1.	Mr. Rajiv Chilakalapudi	9,900	99%	-	9,900	99%		-
2.	Mrs. Megha Chilakalapudi	100	1%	-	100	1%		-
	Total	10,000	100%	-	10,000	100%	-	-

(iii) Change in Promoters' Shareholding (please specify, if there is no change):**NIL**

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Shareholder s Name	At the beginning of the year		Date wise Increase / Decrease in Promoters shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc)			Cumulative Shareholding at the end of the year	
	No of shares	% of total shares of the company	Date	No of shares	Nature	No. of shares	% of total shares of the compa ny

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs): NIL

Shareholder Name	At the beginning of the year	Date wise Increase / Decrease in Promoters shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc)	Cumulative Shareholding at the end of the year
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	No. of shares	% of total shares of the company	Dates	No. of shares	Nature	No. of shares	% of total shares of the company
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(v) Shareholding of Directors and Key Managerial Personnel:

<i>Directors/Shareholders Name</i>	At the beginning of the year		Date wise Increase / Decrease Promoters shareholding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc)			Cumulative Shareholding at the end of the year	
	No of	% of total	Date	No of	Na	No. of	% of total



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	shares	shares of the company	share s	tu re	shares	shares of the company
1.Rajiv Chilakalapudi	9,900	99%	-	-	9,900	99%
2.Megha Chilakalapudi	100	1%	-	-	100	1%
Total	10,000	100%	-	-	10,000	100%

V INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment:

(Amount in '00)

	Secured Loans excluding Deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year:				
1. Principal Amount	-	-	-	-
2. Interest due but not paid	-	-	-	-
3. Interest accrued but not due	-	-	-	-
Total (1+2+3)	-	-	-	-



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Change in Indebtedness during the financial year:

Addition	-	1,010	-	1,010
Reduction	-	-	-	-
Net Change	-	1,010	-	1,010

Indebtedness at the end of the financial year:

1. Principal Amount	-	1,010	-	1,010
2. Interest due but not paid	-	-	-	-
3. Interest accrued but not due	-	-	-	-
Total (1+2+3)	-	1,010	-	1,010

VI REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager: NIL

S. No.	Particulars of Remuneration	Name of MD/WTD/ED/Manager-/CS				Total Amount
		MD	WTD/E D	Manage r	CS	
1	Gross salary	-		-	-	
	a. Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961					



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	b. Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-	-
	c. Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-	-
2	Stock Option	-	-	-	-	-
3	Sweat Equity	-	-	-	-	-
4	Commission	-	-	-	-	-
	- as % of profit	-	-	-	-	-
	- Others, specify...	-	-	-	-	-
5	Others, please specify	-	-	-	-	-
	Total-(A)	-	-	-	-	-
	Ceiling as per the Act	-	-	-	-	-

B. Remuneration To Key Managerial Personnel Other Than Md/Manager/Wtd- Nil

Sl. No	Particulars of Remuneration	Name of MD/WTD/ED/ Manager /CS				Total Amount
		MD	WTD/ED	Manager	CS	
1	Gross salary	-	-	-	-	-
	d. Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961					
	e. Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-	-



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	f. Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-	-
2	Stock Option	-	-	-	-	-
3	Sweat Equity	-	-	-	-	-
4	Commission	-	-	-	-	-
	- as % of profit	-	-	-	-	-
	- Others, specify...	-	-	-	-	-
5	Others, please specify	-	-	-	-	-
	Total-(A)	-	-	-	-	-
	Ceiling as per the Act	-	-	-	-	-

C. Remuneration to other directors: **NIL**

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NIL

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT / COURT]	Appeal made, if any (give Details)
A. Company					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. Directors					
Penalty	-	-	-	-	-



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Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C.Other Officers in Default					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

///BY ORDER OF THE BOARD///

For M/s. MEGRAJ HOLDINGS PRIVATE LIMITED

Date: 29/05/2023

Place: Hyderabad

S. No	Name of Directors	DIN	Designation	Signatures
1.	Mr. Rajiv Chilakalapudi	01111825	Director	
2.	Mrs. Megha Chilakalapudi	05350994	Director	





INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF M/S. MEGRAJ HOLDINGS PRIVATE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of M/S. MEGRAJ HOLDINGS PRIVATE LIMITED ("the Company") which comprises the Balance Sheet as at 31st March, 2023, the Statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under Section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended and the other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023, and its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



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Management's Responsibility 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 standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting 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 standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Responsibility for the Audit of the Standalone Financial Statements.

Our objectives are to obtain reasonable assurance about whether the standalone 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 scepticism throughout the audit.



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Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, a statement on the matters specified in paragraphs 3 and 4 of the said Order is not applicable the company.

As required by Section 143 (3) of the Act, based on our audit 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 Company does not have any branch office consequently reporting under Section 143(3)(c) is not applicable.
- (d) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with in this Report are in agreement with the books of account
- (e) 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.
- (f) No financial transactions or matters which have adverse effect on functioning of the company were observed.
- (g) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- (h) No qualification or adverse remark is given in relation to the maintenance of accounts and other matters connected therewith.



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- (i) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, reporting on the Internal Financial Controls is not applicable to the Company
- (j) 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:
- a. the Company does not have any pending litigations which would impact its financial position.
 - b. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company
 - d.
 - i. The management has represented that, to the best of their knowledge and belief, other than those 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.
 - ii. The management has represented, that, to the best of their 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



A P T AND CO LLP

Chartered Accountants
LLPIN : AAL - 8025

provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
and

- iii. Based on such audit procedures that the auditor has 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) contain any material mis-statement.
- e. The Company has not declared or paid any dividend during the year by the company

For A P T AND CO LLP

Chartered Accountants

Firm Reg No: 014621C/N500088



VIJAY INUMULA

Partner

Membership No. 241696

UDIN: 23241696BGXMIQ4039

Place: Hyderabad

Date: 29/05/2023

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MEGRAJ HOLDINGS PRIVATE LIMITED

Office No. A1101, The Platina 11th Floor, A Block Gachibowli, Hyderabad -500032

CIN : U74140TG2022PTC167061

BALANCE SHEET AS AT 31st, March 2023

(Amount in Rs. '00)

Sl. No.	Particulars	Note No.	Current Year
I.	Equity And Liabilities		
	Shareholders' funds:		
	Share capital	1	1,000
	Reserves and surplus	2	(948)
	Non-Current Liabilities		
	Long-term borrowings	3	1,010
	Current Liabilities		
	Trade payables		
	Total outstanding dues of creditors other than micro enterprises and small enterprises.	4	100
	Short-term provisions	5	125
	Total		1,287
II.	Assets		
	Current Assets		
	Cash and cash equivalents	6	1,287
	Total		1,287

Significant Accounting Policies

10

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

As per our report of even date

For APT AND CO LLP

Chartered Accountants



Vijay Inumula
Partner

Mem No.: 241696

Firm Reg. No.: 014621C/N500088

UDIN: 23241696 Bq XH18 4039

Date: 29/05/2023

Place: Hyderabad

For and on behalf of Board of Directors



Rajiv Chilakalapudi

Director

DIN: 01111825

Megha Chilakalapudi

Director

DIN: 05350994



MEGRAJ HOLDINGS PRIVATE LIMITED

Office No. A1101, The Platina 11th Floor, A Block Gachibowli, Hyderabad -500032

CIN : U74140TG2022PTC167061

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March, 2023

(Amount in Rs. '00)

Sl. No.	Particulars	Note No.	Current Year
I.	Income		
	Other Income	7	-
	Total		-
II.	Expenses		
	Other expenses	8	948
	Total		948
III.	Profit/(Loss) before Exceptional and Extraordinary Item and Tax		(948)
	Profit/(Loss) before Extraordinary Item and Tax		(948)
	Profit/(Loss) before Tax		(948)
	Tax Expense	9	
	Current Tax		-
	Earlier Year Tax		-
	Deferred Tax		-
	Profit/(Loss) for the Period from Continuing Operations		(948)
	Profit/ (Loss) from Discontinuing Operations after Tax		-
	Profit/(Loss) for the Period		(948)
	Earnings per share		
	Basic		-0.09
	Diluted		-0.09

Significant Accounting Policies

10

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

As per our report of even date

For APT AND CO LLP

Chartered Accountants

Vijay Inumula

Partner

Mem No.: 241696

Firm Reg. No.: 014621C/N500088

UDIN: 23241096 B6XMI 24039

Date: 29/05/2023

Place: Hyderabad

For and on behalf of Board of Directors



Rajiv

Director

DIN: 01111825



Megha Chilakalapudi

Director

DIN: 05350994



MEGRAJ HOLDINGS PRIVATE LIMITED

Office No. A1101, The Platina 11th Floor, A Block Gachibowli, Hyderabad -500032 .

CIN : U74140TG2022PTC167061

CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2023

(Amount in Rs. '00)

Particulars	Current Year
CASH FLOW FROM OPERATING ACTIVITIES	
Net profit before taxation and extraordinary items	(948)
Adjustment for:	
Depreciation	-
Operating profit before working capital changes	(948)
Increase / (Decrease) in sundry creditors	100
Increase / (Decrease) in Provisions	125
Cash generated from Operations	(723)
Income Tax (paid) / Received	-
Cash flow before extraordinary items	(723)
Extraordinary Items	-
CASH FLOW FROM OPERATING ACTIVITIES (A)	(723)
CASH FLOW FROM INVESTING ACTIVITIES	
(Purchase) / Sale of assets	-
CASH FLOW FROM INVESTING ACTIVITIES (B)	-
CASH FLOW FROM FINANCING ACTIVITIES	
Proceeds from issue of Share capital	1,000
Proceeds /(Repayment) of long term borrowings	1,010
(-) Interest paid	-
CASH FLOW FROM FINANCING ACTIVITIES (C)	2,010
NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	1,287
(+) Cash and Cash equivalents at beginning of the period	-
Cash in hand	-
Bank balance	-
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	1,287
Cash in hand	-
Bank Balance	1,287

The above Cashflow Statement has been prepared as per AS-3 under Indirect Method.

As per our report of even date

For APT AND CO LLP

Chartered Accountants



Vijay Inumula

Partner

Mem No.: 241696

Firm Reg. No.: 014621C/N500088

UDIN: 23241696 B6 XH184039

Date: 29/05/2023

Place: Hyderabad

For and on behalf of Board of Directors

Rajiv Chilakalapudi

Director

DIN: 01111825

Megha Chilakalapudi

Director

DIN: 05350994



MEGRAJ HOLDINGS PRIVATE LIMITED

Fin. Year :- 2022-2023

Notes to Balance Sheet

(Amount in Rs. '00)

Particulars	Current Year
Note 1: Share Capital	
Equity Share Capital	
Authorised	
15,000 Equity Share Capital of Rs. 10 Each	15,000
Issued	
10,000 Equity Share Capital of Rs. 10 Each	1,000
Subscribed & Fully Paid Up	
10,000 Equity Share Capital of Rs. 10 Each	1,000
Subscribed not Fully Paid Up	-
Total	1,000
Note 2: Reserves & Surplus	
Profit and Loss Account	
Opening Balance	-
Net profit for the year	(948)
Less: Transfers to/from	-
Less: Allocations & Appropriations	-
Closing Balance	(948)
Total	(948)
Note 3: Long-term borrowings	
Loans and advances from related parties	1,010
Total	1,010
Note 4: Trade Payables	
Total outstanding dues of creditors other than micro enterprises and small enterprises.	100
Total	100
Note 5: Short Term Provisions	
Provisions	125
Total	125
Note 6: Cash and Cash Equivalents	
Cash on hand	-
Balances with banks	1,287
Total	1,287



MEGRAJ HOLDINGS PRIVATE LIMITED

Fin. Year :- 2022-2023

Notes to Profit and Loss Account

(Amount in Rs. '00)

Particulars	Current Year
Note 7: Other Income	
Other Income	-
Total	-
Note 8: Other Expenses	
Other Expenses	948
Total	948
Note 9: Tax Expense	
Tax Expense	-
Total	-



MEGRAJ HOLDINGS PRIVATE LIMITED

Fin. Year :- 2022-2023

Groupings to Notes to Balance Sheet

(Amount in Rs. '00)

Sl. No.	Particulars	Current Year
Sub Notes To Note 1: Share Capital		
	Share Capital	
	Equity Share Capital	1,000
	Total	1,000
Sub Notes To Note 2: Reserves & Surplus		
	Profit and Loss Account	(948)
	Total	(948)
Sub Notes To Note 3: Long-term borrowings		
	Loans and advances from related parties	
	Rajiv Chilakalapudi	1,010
	Total	1,010
Sub Notes To Note 4: Trade Payables		
	Total outstanding dues of creditors other than micro enterprises and small enterprises.	
	APT AND CO LLP	100
	Total	100
Sub Notes To Note 5: Short Term Provisions		
	Provisions	
	Audit Fee Payable	125
	Total	125
Sub Notes To Note 4: Cash and Cash Equivalents		
	Balances with banks	
	Axis Bank	1,277
	Axis Direct Demat account	10
	Total	1,287



MEGRAJ HOLDINGS PRIVATE LIMITED

Fin. Year :- 2022-2023

Groupings to the Notes to Profit and Loss Account

(Amount in Rs. '00)

Sl. No.	Particulars	Current Year
<u>Sub Notes To Note 7: Other Income</u>		
	Other Income	
	Written off	-
	Total	-
<u>Sub Notes To Note 8: Other Expenses</u>		
	Other Expenses	
	Audit Fees	125
	Professional & Consultancy charges	509
	Bank Charges	58
	Fee and Taxes	256
	Total	948
<u>Sub Notes To Note 9: Tax Expense</u>		
	Current Tax	-
	Earlier Year Tax	-
	Deferred Tax	-
	Total	-



MEGRAJ HOLDINGS PRIVATE LIMITED

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Fin. Year :- 2022-2023

Additional Information to Share Capital

1 Equity Share Capital

- (a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

(Amount in Rs. '00)

Particulars	Current Year	
	Number	Amount
Shares Outstanding at the beginning of the year	-	-
Shares Issued during the year	10,000	1,000
Shares Bought back during the year	-	-
Other Movements	-	-
Shares Outstanding at the end of the year	10,000	1,000

- (b) Shareholder(s) holding more than 5% shares

Name of Shareholder	Current Year	
	No. of Shares	% of Holding
Rajiv Chilakalapudi	9,900	99.00%
Megha Chilakalapudi	100	1.00%



MEGRAJ HOLDINGS PRIVATE LIMITED

Schedules annexed to and forming part of the accounts for the year ended 31st March 2023

SCHEDULE 10: SIGNIFICANT ACCOUNT POLICIES AND NOTES TO ACCOUNTS:

1. CORPORATE OVERVIEW:

MEGRAJ HOLDINGS PRIVATE LIMITED was incorporated on September 27, 2022. The Company is engaged in the business of providing other financial services (except investment banking, insurance services and pension services).

The Company has its principal Place of Business located in Hyderabad.

2. SIGNIFICANT ACCOUNTING POLICIES:

a) **BASIS OF PREPARATION, MEASUREMENT AND PRESENTATION:**

The financial statements of the Company are prepared in accordance with 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 amendment to the rules issued thereafter.

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

The accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Company's financial statements are presented in Indian Rupees ("Hundreds"), which is also its functional currency.

b) **USE OF ESTIMATES, JUDGEMENTS:**

The preparation of financial statements, in conformity with Generally Accepted Accounting Principles and accounting standards prescribed, requires the management to make estimates, Judgements and assumptions. These estimates, Judgements and assumptions affect the reported amount of assets and liabilities and disclosures of contingent assets and liabilities as at the date of financial statement and the results of operations during the reporting period.

Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates.

Changes in estimates are reflected in financial statements in the period in which changes are made and if material, their effects are disclosed in the notes to the financial Statements.



Registered Office: Office No. A1101, The Platina 11th Floor, A Block Gachibowli,
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MEGRAJ HOLDINGS PRIVATE LIMITED

Schedules annexed to and forming part of the accounts for the year ended 31st March 2023

c) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

i) Revenue recognition

The Company's contracts with customers include provision of other financial services (excluding investment banking, insurance services and pension services). Revenues from customer contracts are considered for recognition and measurement when the contract has been approved oral or in writing and on the completion of delivering services to the customer.

Interest income

Interest income is recognised as and when the Interest Income accrues.

Dividends

Revenue is recognised when the Company's right to receive the payment has been established.

ii) Property, Plant and Equipment

Property, plant and equipment represent a significant proportion of the asset base of the Company. The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life in line with the maximum life of the assets as prescribed in Schedule II to the Companies Act, 2013. The useful lives and residual values of Company's assets are determined by the Management at the time the asset is acquired and reviewed periodically, including at each financial year end. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology.

Property, plant and equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use.

Subsequent costs are included in the asset's carrying amount are recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

All other expenses on existing fixed assets, including day to day repair and maintenance expenditure and cost of replacing parts, are charged to the Statement of Profit and Loss for the period during which such expenditure is incurred.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Gains or losses arising from derecognition of a property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

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MEGRAJ HOLDINGS PRIVATE LIMITED

Schedules annexed to and forming part of the accounts for the year ended 31st March 2023

The Company does not own any Property, plant and equipment during the financial year.

iii) Intangible assets

Intangible assets are stated at cost of acquisition net of recoverable taxes, trade discount and rebates less accumulated amortisation/depletion and impairment loss, if any. Such cost includes purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Gains or losses arising from de-recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

Amortization methods and useful lives are reviewed periodically including at each financial year end.

The company does not own any intangible assets during the financial year, hence no amortization is charged to Profit and Loss Account.

iv) Leases:

Arrangements where the Company is the lessee

The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

- (i) the contract involves the use of an identified asset
- (ii) the Company has substantially all of the economic benefits from use of the asset through the period of the lease and
- (iii) the Company has the right to direct the use of the asset.

At the date of commencement of the lease, the Company recognizes a right-of-use (ROU) asset and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

Registered Office: Office No. A1101, The Platina 11th Floor, A Block Gachibowli,
Hyderabad, Telangana, INDIA 500 032



MEGRAJ HOLDINGS PRIVATE LIMITED

Schedules annexed to and forming part of the accounts for the year ended 31st March 2023

During the year the company depreciates the ROU assets over the period of lease term (or) Over the useful life of the asset whichever is earlier and recognises the finance cost on the lease liability at the Interest Rate Implicit in the lease or Overall cost of capital to the company. The lease liability is maintained under amortised cost method.

Arrangements where the Company is the lessor:

Leases for which the Company is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating lease payments are recognised as an expense in the Statement of Profit and Loss on a straight-line basis over the lease term except where another systematic basis is more representative of time pattern in which economic benefits from the leased assets are consumed.

The company does not have any active leases during the Financial year under consideration.

v) Tax Expenses:

The tax expense for the period comprises current, deferred tax and Prior period taxes. Significant judgments are involved in determining the provision for income taxes, including amount expected to be paid / recovered for uncertain tax positions.

Tax is recognised in Statement of Profit and Loss, except to the extent that it relates to items recognised in the comprehensive income or in equity. In which case, the tax is also recognised in other comprehensive income or equity.

Current tax:

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on tax rates and laws that are enacted or substantively enacted at the Balance sheet date.

Deferred tax:

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.



Registered Office: Office No. A1101, The Platina 11th Floor, A Block Gachibowli
Hyderabad, Telangana, INDIA 500 032



MEGRAJ HOLDINGS PRIVATE LIMITED

Schedules annexed to and forming part of the accounts for the year ended 31st March 2023

Minimum Alternate Tax (MAT):

Minimum Alternate Tax (MAT) paid in a year is charged to the Statement of Profit and Loss as current tax. The company recognizes MAT credit available as an asset only to the extent there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT Credit is allowed to be carried forward. In the year in which the Company recognizes MAT Credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternate Tax under the Income Tax Act, 1961, the said asset is created by way of credit to the statement of Profit and Loss and shown as "MAT Credit Entitlement." The Company reviews the "MAT Credit Entitlement" asset at each reporting date and writes down the asset to the extent the company does not have convincing evidence that it will pay normal tax during the sufficient period.

vi) Employee Benefits Expenses:

Employee benefits are all forms of consideration given by the company in exchange for service rendered by employees. Employee benefits include Short-term employee benefits and post-employment benefits.

a. 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.

b. Post-employment Benefits:

Post-employment Benefits are employee benefits which are payable after the completion of employment. Post-employment Benefits consists of Defined contribution plans and Defined benefit plans

❖ 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 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:

Defined benefit plans are post-employment benefit plans other than defined as contribution plans. In accordance with Payment of Gratuity Act 1972, the company provides for Gratuity, a defined



Registered Office: Office No. A1101, The Platina 11th Floor, A Block Gachibowli
Hyderabad, Telangana, INDIA 500 032



MEGRAJ HOLDINGS PRIVATE LIMITED

Schedules annexed to and forming part of the accounts for the year ended 31st March 2023

benefit plan covering eligible employees. The Gratuity plan provides a lump sum payment to eligible employees on retirement, death, incapacitation or termination of employment, of an amount based on the respective employee salary and the tenure of the employment with company.

The provision is made for difference if any, between the liabilities determined under actuarial valuation carried out under Projected Unit Credit Method and the value of funds at the balance sheet date, in accordance with Accounting Standard-15 "Employee Benefits", issued by ICAI.

The company have not expended any amount on employee benefits during the current year, as there were no employees on its payroll.

vii) Foreign Currency Transactions:

The functional currency of the Company is the Indian rupee. These financial statements are presented in Indian rupees (Amount in '00).

❖ Initial Recognition

Transactions in foreign currencies are initially recorded at the exchange rate prevailing on the date of transaction.

❖ Subsequent Recognition

Foreign currency monetary items are reported using the closing rate. 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 reported using the exchange rates that existed when the values were determined.

❖ Exchange Differences

Exchange differences arising on the settlement of monetary items or on reporting Company's monetary items, at rates different from those at which they were initially recorded during the year or reported in previous financial statement, are recognized as Income or as Expense in the year in which they arise.

The company does not have any transactions with foreign parties during the current year.

viii) Provisions, Contingent Liabilities and Contingent Assets:

❖ Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.



Registered Office: Office No. A1101, The Platina 11th Floor, A Block Gachibowli,
Hyderabad, Telangana, INDIA 500 032



MEGRAJ HOLDINGS PRIVATE LIMITED

Schedules annexed to and forming part of the accounts for the year ended 31st March 2023

❖ **Contingent Liabilities**

A Contingent liability is a possible obligation that arises from the past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is liability that cannot be recognized because it cannot be measured reliably.

The company does not recognize a contingent liability but discloses its existence in the financial statements. At the end of the reporting period the company does not have any contingent liabilities.

❖ **Contingent Assets**

A contingent asset arises where an event has taken place that gives a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Company.

Contingent asset is neither recognised nor disclosed in the financial statements.

ix) Finance Cost:

Borrowing costs include exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing costs that are directly attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use.

Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing costs are charged to the Statement of Profit and Loss for the period for which they are incurred.

The company's existing borrowings are interest free and hence no finance cost has been incurred during the financial year.

x) Investment

As stated in the AS-13 Accounting for Investments, Investments which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

Registered Office: Office No. A1101, The Platina 11th Floor, A Block Gachibowli,
Hyderabad, Telangana, INDIA 500 032



MEGRAJ HOLDINGS PRIVATE LIMITED

Schedules annexed to and forming part of the accounts for the year ended 31st March 2023

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

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

The Company doesn't have any investments during the financial year.

xi) Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

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 diluting potential equity shares.

xii) Cash and Cash Equivalents

Cash and cash equivalents are short-term, highly liquid investments that are readily convertible into cash with original maturities of three months or less. Cash and cash equivalents consist principally of cash on deposits with banks.

xiii) Trade Receivables and Advances

Trade Receivables and advances are considered at the realizable value. Specific debts and advances identified as irrecoverable and doubtful are written off or provided for respectively and the same are suitably considered in the Statement of Profit & Loss for the year. The company does not have any outstanding trade receivables as at the balance sheet date.

xiv) Trade Payables

Trade Payables are considered at the value at which there is an expected outflow of economic resources to the company. The company does not have any outstanding trade payables as at the balance sheet date.

xv) Segment Reporting

The accounting policies adopted for segment reporting are in conformity with the accounting policies adopted for the Company. Revenue and expenses have been identified to segments on the basis of their relationship to the operating activities of the segment.

The company does not have reportable segments. Hence segment reporting is not applicable.



Registered Office: Office No. A1101, The Platina 11th Floor, A Block Gachibowli,
Hyderabad, Telangana, INDIA 500 032



MEGRAJ HOLDINGS PRIVATE LIMITED

Schedules annexed to and forming part of the accounts for the year ended 31st March 2023

xvi) Government grants

Grants from the government are recognised as a receivable at their fair value when there is reasonable assurance that the grant will be received and the Group will comply with all the attached conditions.

Government grants receivable are recognised as income over the periods necessary to match them with the related costs which they are intended to compensate, on a systematic basis. Government grants relating to expenses are shown separately as other income.

Government grants relating to assets are deducted against the carrying amount of the assets. The company have not received any government grants during the financial year.

xvii) Corporate Social Responsibility:

The Corporate Social Responsibility compliance under section 135 of Companies Act is not applicable to the company.

3. NOTES TO ACCOUNTS:

1. Shareholding of Promoters:

The details of shares held by the promoters as at 31st March 2023 are as follows:

Shareholder Name	No. of Shares	% of Total Shares	% Changes during the year
Rajiv Chilakalapudi	9,900	99.00%	-
Megha Chilakalapudi	100	1.00%	-
Total	10,000	100%	

2. Related Party Disclosures

As per Accounting Standard 18 on Related Party Disclosures issued by the Institute of Chartered Accountants of India, the disclosure of transactions with the related party as defined in the Accounting Standard are given below:

a. List of Related Parties:

List of related parties where control exists and also related parties with whom transactions have taken place and relationships



Registered Office: Office No. A1101, The Platina 11th Floor, A Block Gachibowli,
Hyderabad, Telangana, INDIA 500 032



MEGRAJ HOLDINGS PRIVATE LIMITED

Schedules annexed to and forming part of the accounts for the year ended 31st March 2023

S. No	Name of the Related Party	Relationship
1	Rajiv Chilakalapudi	Director
2	Megha Chilakalapudi	Director
3	Jacob Patrick Rumball	Nominee Director

b. Transactions during the year with related parties:

(Amount in '00)

Name of the Related Party	Nature of Transaction	Amount 2022-23
Rajiv Chilakalapudi	Long Term Borrowings	1,010

c. Balances as at 31st March 2023:

(Amount in '00)

Particulars	Amount 2022-23
Long Term Borrowings	
Mr. Rajiv Chilakalapudi	1,010
Total	1,010

3. Earnings Per Share:

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders, by the weighted average number of equity shares outstanding during the period.

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

The Basic Earnings per Share is calculated as below:

(Amount in '00)

Particulars	2022-23
Net Profit /(Loss)After Tax	(948)
No. of Outstanding Equity Shares	10,000
Weighted average numbers of shares considered	10,000
Basic EPS	(0.09)



Registered Office: Office No. A1101, The Platina 11th Floor, A Block Gachibowli
Hyderabad, Telangana, INDIA 500 032



MEGRAJ HOLDINGS PRIVATE LIMITED

Schedules annexed to and forming part of the accounts for the year ended 31st March 2023

The Diluted Earnings per Share is calculated as below:**(Amount in '00)**

Particulars	2022-23
Net Profit/(Loss)After Tax	(948)
No. of Outstanding Equity Shares	10,000
No. of Outstanding Dilutive Potential Equity Shares	-
Weighted average numbers of shares considered	10,000
Diluted EPS	(0.09)

4. Cash and Cash Equivalents:**(Amount in '00)**

Particulars	2022-23
Balances with Banks	
Axis Bank	1,277
Axis Direct Demat account	9
Total	1,287

5. Auditor's Remuneration:**(Amount in '00)**

Particulars	2022-23
Statutory & Tax Audit	125
Total	125

6. Financial Ratios:

Sl No.	Particulars	Numerator	Denominator	As at March 31, 2023
1	Current ratio	Current assets	Current liabilities	5.72
2	Return on Equity (ROE)	Net profits after taxes	Average shareholder's equity	(18.23)
3	Return on Capital Employed (ROCE)	Earnings before interest and taxes	Capital employed	(0.89)

Note: The above table includes only a few financial ratios which are applicable to the company. As this is the first year of operations, no comparative figures are available.



Registered Office: Office No. A1101, The Platina 11th Floor, A Block Gachibowli, Hyderabad, Telangana, INDIA 500 032

