



A P T and Co LLP

Chartered Accountants

LLPIN : AAL - 8025

CERTIFICATE CONFIRMING THE ASSETS, LIABILITIES, NET WORTH AND REVENUE

We M/s. **APT AND CO LLP, Chartered Accountants** have perused and examined the unaudited financial statements as on 30th June, 2023 and documents of **M/s. Megraj Holdings Private Limited ("Transferor Company")** having PAN: AAQCM2331M and **M/s. Green Gold Animation Private Limited ("Transferee Company")** having PAN: AACCG2316A produced for our verification in relation to the proposed Scheme of Amalgamation between M/s. Megraj Holdings Private Limited ("Transferor Company") into and with M/s. Green Gold Animation Private Limited ("Transferee Company") and their respective shareholders and creditors under Section 230 to 232 of the Companies Act, 2013 which was approved by the respective Board of Directors Meeting held on 8th January, 2024. The appointed date of the Scheme is 1st July, 2023.

On the basis of the verification conducted by us, we hereby confirm and certify the history of Transferor Company as attached to this certificate under **Annexure-I** and details of Assets, Liabilities, Net worth and Revenue of Transferor and Transferee Company **Pre and Post** Scheme are presented under **Annexure-II** attached to this certificate which was extracted from the unaudited financial statements as on 30th June, 2023 of Transferor and Transferee Companies;

Note: This certificate has been issued on the request of the Company for specific purpose and is not for general circulation.

For M/s. **A P T AND CO LLP**
Chartered Accountants
FRN: 014621C/N500088

Uttam Patel



CA Uttam Patel
Designated Partner
M. No.: 079947
UDIN: 24079947BKCPZH1581

Date: 16th April, 2024
Place: Hyderabad

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Annexure-I

BRIEF WRITE UP ON THE HISTORY OF MEGRAJ HOLDINGS PRIVATE LIMITED (TRANSFEROR COMPANY)

MEGRAJ HOLDINGS PRIVATE LIMITED ("MHPL" or "Transferor Company"), is a private company, incorporated under the provisions of the Companies Act, 2013 on 27th September, 2022 in the State of Telangana and is bearing CIN U74140TG2022PTC167061. The registered office of the Transferor Company is situated at Office No. A1101, The Platina 11th Floor, A Block, Gachibowli, Hyderabad – 500032, Telangana. The Secured, Redeemable, Rated Non-Convertible Debentures issued and allotted on private placement basis by the Transferor Company are listed on the wholesale debt market segment of BSE Limited. The Permanent Account Number (PAN) of the Transferor Company is AAQCM2331M.

Brief description of nature of business

The Transferor Company is engaged in the business of *inter-alia* providing financial services, management and consultancy services, business development and other advisory services relating to investments coming in and flowing from India.

Share Capital and NCDs

The authorized, issued, subscribed and paid-up share capital of the Transferor Company as on the date hereof is as under:

Particulars	Amount in Rs.
Authorized Share Capital	
1,50,000 equity shares of face value of Rs. 10 each	15,00,000
Issued, Subscribed and Paid-up Share Capital	
10,000 equity shares of face value of Rs. 10 each	1,00,000

The equity shares of the Transferor Company are not listed on any stock exchange.

The Transferor Company has issued and allotted 14,000 Secured, Listed, Redeemable, Rated Non-Convertible Debentures of face value of Rs. 1,00,000 (Rupees One Lakh Only) each. The said NCDs are listed on wholesale debt market segment of BSE Limited on 21st June, 2023.

Promoters of the Transferor Company are:

1. Mr. Sitarama Rajiv Chilakalapudi - holding 900 equity shares of face value of Rs. 10 each (9%)
2. Mrs. Megha Chilakalapudi - holding 9,100 equity shares of face value of Rs. 10 each (91%)

Directors of the Transferor Company are:

1. Mr. Sitarama Rajiv Chilakalapudi – Director – DIN: 01111825
2. Mrs. Megha Chilakalapudi - Director – DIN: 05350994
3. Mr. Jacob Patrick Rumball – Nominee Director - DIN: 08737687



(All amounts in ₹ lakhs, except where otherwise stated)

Annexure-II				
Details of Assets, Liabilities, Net Worth and Revenue				
Particulars	Megraj Holdings Private Limited		Green Gold Animation Private Limited	
	Pre-Scheme (as on 30th June, 2023)	Post- Scheme (as on 1st July, 2023)	Pre-Scheme (as on 30th June, 2023)	Post-Scheme (as on 1st July, 2023)
ASSETS				
Non-current assets				
(a) Property, plant and equipment	-		2,872.75	2,872.75
(b) Financial assets	-		-	-
(i) Investments	14,000.00		140.28	14,210.09
(ii) Other financial assets	-		757.16	757.16
(c) Deferred tax assets (net)	-		88.67	88.67
(d) Income tax assets (net)	-		96.65	96.65
	14,000.00		3,955.51	18,025.32
Current assets	-			-
(a) Inventories	-		2,365.08	2,365.08
(b) Financial assets	-		-	-
(i) Trade receivables	-		690.65	690.65
(ii) Cash and cash equivalents	8.62		232.34	240.96
(iii) Bank balances other than cash and cash equivalents	-		1,318.84	1,318.84
(iv) Loans	-		994.13	500.50
(v) Other financial assets	-		1,946.22	1,946.22
(c) Other current assets	1.62		234.74	236.36
	10.24		7,782.00	7,298.61
Total assets	14,010.24		11,737.51	25,323.93
LIABILITIES				
Equity				
(a) Equity share capital	1.00		490.00	490.02
(b) Other equity	-69.81		6,674.72	6,675.70
	-68.81		7,164.72	7,165.72
Liabilities				
Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	14,076.75		1,885.12	15,468.24
(ii) Lease liabilities	-		907.42	907.42
(ii) Other financial liabilities	-		210.29	210.29
(b) Provisions	-		127.70	127.70
	14,076.75		3,130.53	16,713.65
Current liabilities				
(a) Financial liabilities				
(i) Borrowings	-		186.77	186.77
(ii) Lease liabilities	-		408.48	408.48
(iii) Trade payables	-		-	-
- total outstanding dues of micro and small enterprises;	-		-	-
- total outstanding dues of creditors other than micro an	0.14		195.31	195.45
(iv) Other financial liabilities	-		479.60	479.60
(b) Other current liabilities	2.03		56.86	58.89
(c) Provisions	0.13		91.07	91.20
(d) Current tax liabilities (net)	-		24.17	24.17
	2.30		1,442.26	1,444.56
Total liabilities	14,010.24		11,737.51	25,323.93
Net Worth	-68.81		7,164.72	7,165.72
Revenue	-		3,896.27	3,896.27

No figures as this entity would dissolved post merger

