



INDEPENDENT AUDITOR'S REPORT

To The Members of,
Supreme Motion Pictures Private Limited,

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Supreme Motion Pictures Private Limited** ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of profit and loss, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its Profit for the year ended on that date.

Basis for Opinion

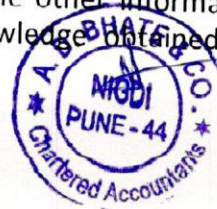
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.



If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



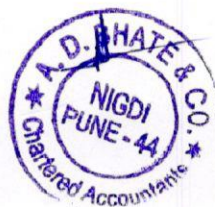
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
 - (c) The Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account



(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

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

- i. The Company does not have any pending litigations which would impact its financial position
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

PLACE : PUNE

DATE : 30/09/2024
UDIN : 24117625BKCRTL2655

For A.D.BHATE & CO.
CHARTERED ACCOUNTANTS



CA. Amod D Bhate
Proprietor
Membership No. 117625
Firm No: 125519W



ANNEXURE "A" TO THE INDEPENDENT AUDITORS' REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

We have audited the internal financial controls over financial reporting of **Supreme Motion Pictures Private Limited** as of 31 March 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

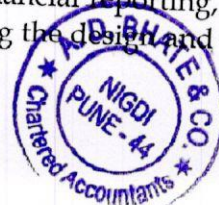
Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating



effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

PLACE : PUNE

DATE : 30/09/2024

UDIN : 24117625BKCTRL2655

For A.D.BHATE & CO.
CHARTERED ACCOUNTANTS



CA. Amod D Bhate
Proprietor
Membership No. 117625
Firm No: 125519W



Balance Sheet as at 31st March 2024

Particulars	Note No.	₹ in rupees	
		As at 31st March 2024	As at 31st March 2023
EQUITY AND LIABILITIES			
Shareholder's funds			
Share capital			
Reserves and surplus	1	1,00,000.00	1,00,000.00
Money received against share warrants	2	(66,78,800.19)	(82,72,806.19)
Share application money pending allotment		(65,78,800.19)	(81,72,806.19)
Non-current liabilities			
Long-term borrowings			
Deferred tax liabilities (Net)	3	4,51,51,450.00	3,77,52,845.64
Other long term liabilities	4		
Long-term provisions	5		
Current liabilities			
Short-term borrowings		4,51,51,450.00	3,77,52,845.64
Trade payables			
(A) Micro enterprises and small enterprises	6		
(B) Others			
Other current liabilities	7	61,80,194.00	
Short-term provisions	5	11,44,774.00	1,21,682.17
TOTAL		73,24,968.00	1,21,682.17
ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible assets	8		
Property, Plant and Equipment			
Intangible assets		3,73,943.62	2,50,294.62
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)	4		
Long-term loans and advances	9	80,37,770.00	80,37,770.00
Other non-current assets		23,42,974.00	23,02,773.77
Current assets		1,07,54,687.62	1,05,90,838.39
Current investments			
Inventories			
Trade receivables	10	45,70,630.00	1,23,92,000.00
Cash and cash equivalents	12	1,98,44,956.00	21,45,909.25
Short-term loans and advances	9	69,21,551.19	12,77,973.98
Other current assets	13	75,000.00	75,000.00
		37,30,793.00	32,20,000.00
TOTAL		3,51,42,930.19	1,91,10,883.23
		4,58,97,617.81	2,97,01,721.62

The schedule referred above form an integral part of the Accounts

Audit Report as on even date attached

For A. D. Bhate & Co.
Chartered Accountant
(FRN: 0125519W)



Amod Dinkar Bhate
Proprietor
Membership No.: 117625
Place: Pune
Date: 30/09/2024

UDIN: 24117625BKRTL2655

For and on behalf of the Board of Directors

LALASAHEB VITTHALRAO
SHINDE
Director
DIN: 02053259

MANISHA RAJENDRA SHINDE
Director
DIN: 03064088

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

Particulars	Note No.	₹ in rupees	
		31st March 2024	31st March 2023
Revenue			
Revenue from operations			
Less: Excise duty	14	5,80,39,085.00	3,22,00,000.00
Net Sales			
Other income		5,80,39,085.00	3,22,00,000.00
Total Income	15	39,30,679.00	2,607.00
Expenses		6,19,69,764.00	3,22,02,607.00
Cost of material Consumed			
Purchase of stock-in-trade	16	1,20,00,814.00	46,98,692.71
Changes in inventories			
Employee benefit expenses		78,21,370.00	77,38,000.00
Finance costs	18	16,98,706.00	10,13,115.00
Depreciation and amortization expenses			
Other expenses	19	1,09,554.00	1,29,598.62
Total expenses	20	3,81,03,824.00	1,45,11,064.92
Profit before exceptional, extraordinary and prior period items and tax		5,97,34,268.00	2,80,90,471.25
Exceptional items		22,35,496.00	41,12,135.75
Profit before extraordinary and prior period items and tax			
Extraordinary items		22,35,496.00	41,12,135.75
Prior period item			
Profit before tax			
Tax expenses		22,35,496.00	41,12,135.75
Current tax			
Deferred tax	21		
Excess/short provision relating earlier year tax	22		
Profit(Loss) for the period			
Earning per share		22,35,496.00	41,12,135.75
Basic			
Before extraordinary Items			
After extraordinary Adjustment			
Diluted			
Before extraordinary Items			
After extraordinary Adjustment			

The schedule referred above form an integral part of the Accounts Audit Report as on even date attached

For A. D. Bhate & Co.
 Chartered Accountant
 (FRN: 0125519W)



Amod Dinkar Bhate
 Proprietor
 Membership No.: 117625
 Place: Pune
 Date: 30/09/2024

UDIN : 24117625BKCR TL2655

For and on behalf of the Board of Directors

LALASAHEB VITTHALRAO
 SHINDE
 Director
 DIN: 02053259

MANISHA RAJENDRA SHINDE
 Director
 DIN: 03064088

Notes to Financial statements for the year ended 31st March 2024
The previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation.

Note No. 1 Share Capital

Particulars	₹ in rupees	
	As at 31st March 2024	As at 31st March 2023
Authorised :		
10000 (31/03/2023:10000) Equity shares of Rs. 10.00/- par value		
Issued :		
10000 (31/03/2023:10000) Equity shares of Rs. 10.00/- par value	1,00,000.00	1,00,000.00
Subscribed and paid-up :		
10000 (31/03/2023:10000) Equity shares of Rs. 10.00/- par value	1,00,000.00	1,00,000.00
Total	1,00,000.00	1,00,000.00

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

Equity shares

	As at 31st March 2024		As at 31st March 2023	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period				
Issued during the Period	10,000	1,00,000.00	10,000	1,00,000.00
Redeemed or bought back during the period				
Outstanding at end of the period	10,000	1,00,000.00	10,000	1,00,000.00

Right, Preferences and Restriction attached to shares

Equity shares

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

Note No. 2 Reserves and surplus

Particulars	₹ in rupees	
	As at 31st March 2024	As at 31st March 2023
Surplus		
Opening Balance		
Add: Profit for the year	(82,72,806.19)	(1,23,84,941.94)
Less : Deletion during the year	22,35,496.00	41,12,135.75
Closing Balance	(60,37,310.19)	(82,72,806.19)
Capital reserve		
Opening Balance		
Add: Addition during the year		
Less : Deletion during the year		
Closing Balance	6,41,490.00	
	(6,41,490.00)	
Other reserves		
Opening Balance		
Add: Addition during the year		
Less : Deletion during the year		
Closing Balance		
Balance carried to balance sheet	(66,78,800.19)	(82,72,806.19)

Note No. 3 Long-term borrowings

Particulars	As at 31st March 2024			As at 31st March 2023		
	Non-Current	Current Maturities	Total	Non-Current	Current Maturities	Total
Other Loans and advances						

Loan from Rajendra Shinde	4,30,01,450.00		4,30,01,450.00	3,77,52,845.64		3,77,52,845.64
Loan from supreme Facility Management Pvt Ltd	21,50,000.00		21,50,000.00			
	4,51,51,450.00		4,51,51,450.00	3,77,52,845.64		3,77,52,845.64
The Above Amount Includes						
Unsecured Borrowings	4,51,51,450.00		4,51,51,450.00	3,77,52,845.64		3,77,52,845.64
Net Amount	4,51,51,450.00	0	4,51,51,450.00	3,77,52,845.64	0	3,77,52,845.64

Note No. 4 Deferred Tax

Particulars	₹ in rupees	
	As at 31st March 2024	As at 31st March 2023
Deferred tax liability		
Deferred Tax Liability		
Gross deferred tax liability		
Deferred tax assets		
Deferred tax asset employee benefits	80,37,770.00	80,37,770.00
Gross deferred tax asset		
Net deferred tax assets	80,37,770.00	80,37,770.00
	80,37,770.00	80,37,770.00

Note No. 5 Provisions

Particulars	₹ in rupees					
	As at 31st March 2024			As at 31st March 2023		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Provision for employee benefit						
Provision other employee related liabilities		11,44,774.00	11,44,774.00			
Total		11,44,774.00	11,44,774.00			
		11,44,774.00	11,44,774.00			

Note No. 6 Trade payables

Particulars	₹ in rupees	
	As at 31st March 2024	As at 31st March 2023
(B) Others		
Sundry Creditors	61,80,194.00	
Total	61,80,194.00	
	61,80,194.00	

Note No. 7 Other current liabilities

Particulars	₹ in rupees	
	As at 31st March 2024	As at 31st March 2023
Others payables		
Audit Fee Payable		48,000.00
Duties and Taxes		73,682.17
Total		1,21,682.17
		1,21,682.17

Supreme Motion Pictures Private Limited
120, Jai Ganesh Vision,, A Wing,, First Floor,, Akurdi,, Pune-411035
CIN : U92120PN2012PTC144558

(F.Y. 2023-2024)

Note No. 8 Property, Plant and Equipment and Intangible assets as at 31st March 2024

Assets	Gross Block				Accumulated Depreciation/ Amortisation				₹ in rupees	
	Balance as at 1st April 2023	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2024	Balance as at 1st April 2023	Provided during the year	Deletion / adjustments during the year	Balance as at 31st March 2024	Balance as at 31st March 2023
A Tangible assets										
Own Assets										
Computer Notebook	2,12,848.81				2,12,848.81	1,75,915.22	11,697.00			
Hard Disk	1,68,433.54	2,33,203.00			4,01,636.54	67,695.58	77,472.00	1,87,612.22	25,236.59	36,933.59
Walky Talky on Demo	40,444.00				40,444.00	29,820.53	1,923.00	1,45,167.58	2,56,468.96	1,00,737.96
Mobile Phones	1,37,478.14				1,37,478.14	35,478.54	18,462.00	31,743.53	8,700.47	10,623.47
Printer	3,400.75				3,400.75	3,400.75		53,940.54	83,537.60	1,01,999.60
Total (A)	5,62,605.24	2,33,203.00			7,95,808.24	3,12,310.62	1,09,554.00	3,400.75	3,73,943.62	2,50,294.62
P.Y Total	4,65,571.70	97,033.54			5,62,605.24	1,82,712.00	1,29,598.62	3,12,310.62	2,50,294.62	2,82,859.70

General Notes :

- No depreciation if remaining useful life is negative or zero.
- If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2023 less residual value.
- Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

Note No. 9 () Loans and advances

Particulars	As at 31st March 2024		As at 31st March 2023	
	Long-term	Short-term	Long-term	Short-term
Security Deposit				
Secured, considered good		75,000.00		75,000.00
		75,000.00		75,000.00
Loans and advances to related parties				
Secured, considered good	23,42,974.00		23,02,773.77	
	23,42,974.00		23,02,773.77	
Total	23,42,974.00	75,000.00	23,02,773.77	75,000.00

Note No. 10 Inventories

Particulars (Valued at cost or NRV unless otherwise stated)	As at 31st March 2024	As at 31st March 2023
	WIP[stock in transit : Rs. 45,70,630.00(1,23,92,000.00)]	45,70,630.00
Total	45,70,630.00	1,23,92,000.00

Note No. Trade receivables

Particulars	As at 31st March 2024	As at 31st March 2023
	Secured, Considered good	1,98,44,956.00
Unsecured, Considered Good		
Doubtful		
Allowance for doubtful receivables		
Total	1,98,44,956.00	21,45,909.25

(Current Year)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	1,98,44,956.00					1,98,44,956.00
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

(Previous Year)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables (considered good)	21,45,909.25					21,45,909.25
(ii) Undisputed Trade Receivables (considered doubtful)						
(iii) Disputed Trade Receivables Considered good						
(iv) Disputed Trade Receivables considered doubtful						
(v) Provision for doubtful receivables						

Note No. 12 Cash and cash equivalents

₹ in rupees

Supreme Motion Pictures Private Limited
 120, Jai Ganesh Vision,, A Wing,, First Floor,, Akurdi,, Pune-411035
 CIN : U92120PN2012PTC144558

Particulars	As at 31st March 2024	As at 31st March 2023
Balance with banks		
HDFC 0265		
Total	51,58,664.00	1,29,601.61
Cash in hand	51,58,664.00	1,29,601.61
Cash in hand		
Total	17,62,887.19	11,48,372.37
Total	17,62,887.19	11,48,372.37
	69,21,551.19	12,77,973.98

Note No. 13 Other current assets

Particulars	₹ in rupees	
	As at 31st March 2024	As at 31st March 2023
Other Assets		
TDS Receivable		
Balance with Revenue Authorities	37,30,793.00	
Total		32,20,000.00
	37,30,793.00	32,20,000.00

Note No. 14 Revenue from operations

Particulars	₹ in rupees	
	31st March 2024	31st March 2023
Sale of services		
Revenue from Theatre	5,80,39,085.00	3,22,00,000.00
Net revenue from operations	5,80,39,085.00	3,22,00,000.00
	5,80,39,085.00	3,22,00,000.00

Note No. 15 Other income

Particulars	₹ in rupees	
	31st March 2024	31st March 2023
Interest Income		
Interest on Income Tax Refund	1,03,140.00	1,504.00
Other non-operating income	1,03,140.00	1,504.00
Discount Received		
Subsidy Received From Maharashtra Film	19,580.00	1,103.00
	38,07,959.00	
Total	38,27,539.00	1,103.00
	39,30,679.00	2,607.00

Note No. 16 Cost of material Consumed

Particulars	₹ in rupees	
	31st March 2024	31st March 2023
Inventory at the beginning		
Add:Purchase		
Cine Equipment	1,20,00,814.00	46,98,692.71
Less:-Inventory at the end	1,20,00,814.00	46,98,692.71
Total	1,20,00,814.00	46,98,692.71
	1,20,00,814.00	46,98,692.71

Details of material consumed

Particulars	₹ in rupees	
	31st March 2024	31st March 2023
Cine Equipment		
Consumption other materials	1,20,00,814.00	46,98,692.71
Total	1,20,00,814.00	46,98,692.71
	1,20,00,814.00	46,98,692.71

Details of purchase

Particulars	₹ in rupees	
	31st March 2024	31st March 2023
Cine Equipment		
Consumption other materials	1,20,00,814.00	46,98,692.71
Total	1,20,00,814.00	46,98,692.71
	1,20,00,814.00	46,98,692.71

Note No. Changes in inventories

Particulars	₹ in rupees	
	31st March 2024	31st March 2023
Inventory at the end of the year		
Work-in-Progress	45,70,630.00	1,23,92,000.00
Inventory at the beginning of the year	45,70,630.00	1,23,92,000.00
Work-in-Progress	1,23,92,000.00	2,01,30,000.00
(Increase)/decrease in inventories	1,23,92,000.00	2,01,30,000.00
Work-in-Progress	78,21,370.00	77,38,000.00
	78,21,370.00	77,38,000.00

Note No. 18 Employee benefit expenses

Particulars	₹ in rupees	
	31st March 2024	31st March 2023

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Salaries and Wages		
Salary and wages		
	16,98,706.00	10,13,115.00
Total	16,98,706.00	10,13,115.00
	16,98,706.00	10,13,115.00

Note No. 19 Depreciation and amortization expenses

Particulars	₹ in rupees	
	31st March 2024	31st March 2023
Depreciation on tangible assets		
Total	1,09,554.00	1,29,598.62
	1,09,554.00	1,29,598.62

Note No. 20 Other expenses

Particulars	₹ in rupees	
	31st March 2024	31st March 2023
Artist Professional Fees		
Picture Manufacturing service costs	80,30,880.00	13,65,815.20
Advertising & Marketing expenses	2,13,99,256.00	13,84,238.00
Branding Expenses	2,80,000.00	86,550.00
Printing and stationery		5,96,788.00
Bank charges	76,704.00	19,500.00
Business Development Expenses	1,102.00	667.01
Permission fees		50,000.00
Censor Expenses		25,000.00
Driver Payment	2,18,300.00	
Food expenses		18,400.00
Hotel & Lodging expenses		2,15,855.71
Repairs & Maintenance	10,58,148.00	3,93,679.00
Hardware material & Paint expenses	65,056.00	76,249.00
Office expenses	51,691.00	5,85,602.27
Petrol and Diesel	1,85,871.00	
Production expenses	5,000.00	
Travelling Expenses		44,30,318.03
Interest on TDS		13,10,258.09
Location Charges	36,167.00	
Post Production Expenses		29,559.00
Roc Filing		4,06,389.00
Songs Composing, Production, Recording		54,700.00
Professional expenses		8,06,100.00
Spot Boys Wages		16,000.00
Interest on TDS		16,300.00
Other Interest paid		74,007.00
Director payment		1,10,328.00
Electricity expenses		6,54,250.00
Other Expenses	49,110.00	2,880.00
Television expenses	12,82,528.00	7,01,314.03
Audit fees		1,03,755.51
Rent Paid	30,000.00	1,26,500.00
Hospitality Expenses	24,79,954.00	4,25,062.07
Trvaelling expenses		4,25,000.00
INsurance expenses.	13,20,862.00	
Foreign Remittance Exps	33,195.00	
Total	15,00,000.00	
	3,81,03,824.00	1,45,11,064.92

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Note number: Additional Regulatory Information