KRYP MEDIA PRIVATE LIMITED

UNIT NO 9, TEEKA HOUSE, MOTI UDYOG NAGAR RAMCHANDRA LANE, KANCHPADA,
MALAD WEST Mumbai Mumbai City MH 400064 IN
CIN: U74999MH2017PTC299196
Email: krypmedia@gmail.com, Contact no: 9820032280

BALANCE SHEET AS AT 31ST MARCH, 2022

PARTICULARS	Notes	F. Y. 2021-22 (Rs.)	F. Y. 2020-21 (Rs.)
I **EQUITY & LIABILITIES**			
1 **Shareholder's Funds**			
(a) Share Capital	2	1,04,750	1,00,000
(b) Reserves & Surplus	3	1,12,07,712	1,01,494
		1,13,12,462	2,01,494
2 **Non Current Liabilites**			
(a) Loans and Liabilities	4	1,31,565	24,14,448
		1,31,565	24,14,448
3 **Current Liabilities**			
(a) Other Current Liabilities	5	38,31,147	22,71,262
(b) Trade Payables	6	3,94,634	2,49,879
(c) Deferred Tax Liablity	7	25,394	32,369
		42,51,174	25,53,510
TOTAL		**1,56,95,202**	**51,69,453**
II **ASSETS**			
1 **Non Current Assets**			
(a) Tangible Fixed Assets	8	13,16,618	1,20,125
		13,16,618	1,20,125
2 **Current Assets**			
(a) Inventories		46,97,901	35,87,437
(b) Cash & Cash Equivalents	9	43,64,924	2,51,058
(c) Loans & Advances	10	27,18,433	6,50,055
(d) Trade Receivables	11	25,97,327	5,60,779
		1,43,78,584	50,49,329
TOTAL		**1,56,95,202**	**51,69,453**
Significant Accounting Policies	1		

For KRYP MEDIA PRIVATE LIMITED

For Kryp Media Pvt. Ltd
Director

For Kryp Media Pvt. Ltd
Director

Karan Bhardwaj
Director
DIN : 05010934

Prashant Pandey
Director
DIN: 02154596

KRYP MEDIA PRIVATE LIMITED

UNIT NO 9, TEEKA HOUSE, MOTI UDYOG NAGAR RAMCHANDRA LANE, KANCHPADA, MALAD WEST Mumbai Mumbai City MH 400064 IN
CIN: U74999MH2017PTC299196
Email: krypmedia@gmail.com, Contact no: 9820032280

PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31ST MARCH,2022

Sr. No.	PARTICULARS	Notes	F. Y. 2021-22 (Rs.)	F. Y. 2020-21 (Rs.)
	REVENUE			
I.	Revenue from Operations	12	3,22,39,882	36,80,747
II.	Indirect Incomes	13	1,11,168	3,23,698
III.	**Total Revenue (I + II)**		**3,23,51,050**	**40,04,445**
IV.	**EXPENSES:**			
	Purchases	14	1,41,28,345	9,09,701.31
	Increase in Inventory	15	(11,10,464)	99,265.50
	Employee benefits expense	16	97,23,301	16,42,054
	Depreciation	8	1,79,012	94,815
	Administrative & Other expenses	17	74,66,412	21,50,369
	Total expenses		**3,03,86,606**	**48,96,204**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**		**19,64,444**	**(8,91,760)**
VI.	Exceptional items		-	-
VII.	**Profit before extraordinary items and tax (V - VI)**		19,64,444	**(8,91,760)**
VIII	Extraordinary Items		-	-
IX.	**Profit before tax (VII- VIII)**		19,64,444	**(8,91,760)**
X	Tax expense:			
	(1) Current tax		2,61,118	-
	Excess provision of Income Tax		-	-
	Income Tax Paid for Earlier year		99,333	-
	(2) Deferred tax		(6,975)	4,539
XI	**Profit after Tax**		16,10,968	**(8,96,299)**
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**		-	-
XV	**Profit (Loss) for the period (XI + XIV)**		16,10,968	(8,96,299)
XVI	**Earnings per Equity Share**			
	-Basic		156.79	(89.63)
	-Diluted		157.16	(89.63)

For KRYP MEDIA PRIVATE LIMITED

For Kryp Media Pvt. Ltd
Director

For Kryp Media Pvt. Ltd
Director

Karan Bhardwaj
Director
DIN : 05010934

Prashant Pandey
Director
DIN: 02154596

KRYP MEDIA PRIVATE LIMITED

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31 ST MARCH, 2022

PARTICULARS	For the year ended 31st March, 2022	For the year ended 31st March, 2021
CASH FLOW FROM OPERATING ACTIVITIES		
A. NET PROFIT BEFORE TAX	19,64,444	-
ADJUSTMENTS FOR :		
Depreciation and Amortisation Expenses	1,79,012	-
Other Income	(1,11,168)	-
Operating Profits Before Working Capital Changes :	**20,32,288**	
ADUSTMENTS FOR :		
(Increase) / Decrease in Inventories	(11,10,464)	
(Increase) / Decrease in Trade & Other Receivables	(20,36,548)	
(Increase) / Decrease in Loans & Advances	(20,68,378)	
Increase / (Decrease) in Trade Payables & Other Liabilities	16,97,664	
Increase / (Decrease) in Provisions	-	
	(14,85,437)	
Direct Taxes Paid	-	
Net Cash from / (used for) Operating Activities:	**(14,85,437)**	
B. CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets (Net of Movement In CWIP and Asset Held for Disposal)	(15,67,864)	
Sale of Fixed Asset	-	
Other Income Received (Interest & Other)	1,11,168	
Net Cash from / (used for) in Investment Activities :	**(14,56,696)**	

C. CASH FLOW FROM FINANCING ACTIVITIES		
Decrease in Loans	(22,82,883)	
Interest Paid	-	
Isses of Shares	96,00,000	
Net Cash from / (used for) in Financing Activities :	73,17,117	
Net Increase/(Decrease) in Cash and Cash Equivalents :	43,74,984	
Cash & Cash Equivalents as at beginning of the year	2,51,058	
Cash & Cash Equivalents as at end of the year	46,26,042	

Net Increase/(Decrease) in Cash and Cash Equivalents : **43,74,984**

For KRYP MEDIA PRIVATE LIMITED

For Kryp Media Pvt. Ltd

Director

For Kryp Media Pvt. Ltd

Director

Karan Bhardwaj	**Prashant Pandey**
Director	Director
DIN : 05010934	**DIN: 02154596**

KRYP MEDIA PVT LTD

Note - 1

Significant Accounting Policies

1 **Background:**

KRYP Media Private Limited ('the Company') was incorporated as a private limited company on 31-08-2017 with registered office in Mumbai, India. The Company is into the business of Digital Advertisement operating under the brand name Kryp Media Pvt. Ltd

The financial statements are approved for issue by the Board of Director's on 20-06-2022

2 **Basis of preparation of financial statements:**

These financial statements have been prepared and presented in accordance with Generally Accepted Accounting Principles (GAAP) in India under the historical cost convention on an accrual basis of accounting. The financial statements have been prepared to comply in all material aspects in accordance with the Accounting Standards prescribed under section 133 of the Companies Act, 2013 ("The Act"). Accounting Policies adopted in the preparation of these financial statements are consistent with those applied in the previous year.
All assets and liabilities have been classified as current or non - current as per the Company's operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the acquisition of assets for processing and their realization in cash and cash equivalents.

3 **Use of estimates:**

The preparation of financial statements in conformity with the Indian GAAP requires judgements, estimates and assumptions to be made that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reported period. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as on the date of financial statements. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in the estimates are made as the management becomes aware of changes in circumstances surrounding estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

4 **Going Concern**
The financial satement of the Company are prepared on the assumption of going concern concept.

5 **Cash and Cash Equivalents**

Cash and cash equivalents include cash in hand, demand deposits with banks, other short-term highly liquid investments with original maturities of three months or less.

6 **Recognition of Revenue and Expenses:**

a) **Rendering of Services:**
Revenue is recognized in the statement of profit & loss only when the rendering of services under a contract is completed or substantially completed.

b) **Expenses:**
Expenses are accounted on the accrual basis and provision is made for all known losses and expenses.

c) Interest income is recognized on accrual basis.

d) In respect of other heads of income, the Company follows the practice of recognizing income on an accrual basis.

7 **Plant, Property & Equipment and depreciation:**

a) Plant, Property & Equipment are stated at cost less accumulated depreciation. The cost of Plant, Propert and Equipment comprises of purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

b) Depreciation has been provided on fixed assets on the Straight line Method, as per the useful life prescribed in Part C of the Schedule II of the Companies Act, 2013. Depreciation on additions is provided from the date the asset is ready for its intended use or put to use, whichever is earlier. In respect of assets sold/discarded, depreciation is provided up to the date of disposal.
Depreciation is charged at the rates prescribed in the Schedule II to the Companies Act, 2013.

8 **Impairment:**

Property,plant and equipment are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount(i.e.the higher of the fair value less cost to sell and the value-in-use) is determined for a Cash Generating Unit (CGU) to which the asset belongs.

9 **Inventories (Stock in trade):**

Inventories are valued at the cost of stores, spares, materials, tools and components is determined on the basis of weighted average cost method.
The company does not maintain proper stock records as the stock is included in the services provided and also includes providing stores and stock on rent so it is difficult for the company to maintain record of every single item.

10 **Foreign Currency Transactions:**

a) Initial Recognition:
On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

b) Subsequent Recognition:
As at the reporting date, non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. All 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.
All monetary assets and liabilities in foreign currency are restated at the end of the accounting period.
Exchange differences on restatement of all monetary items are recognized in Statement of Profit and Loss as Foreign Exchange Gain or Loss.

11 **Employee benefits**

Short-term employee benefits:
Short term employee benefits are recognized as an expense in the Statement of Profit and Loss for the year in which the related services are rendered.

Long-term and other employee benefits
Other long term employee benefits & retirement benefits are recognized as an expense in the Statement of Profit and Loss for the year in which the employee has rendered services. The Company's gratuity benefit scheme is a defined benefit plan. The Company's net obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any plan assets is deducted. The present value of the obligation under such defined benefit plan is determined based on actuarial valuation using the projected unit credit method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation is measured at the present value the estimated future cash flows. The discount rates used for determining the present value of the obligation under defined benefit plans, are based on the market yields on government securities as at the balance sheet date. When the calculation results in a benefit to the company, the recognized asset is limited to the net total of any unrecognized actuarial losses and past service costs and the present value of any future refunds from the plan or reductions in future contributions to the plan. Actuarial gains and losses are recognized immediately in the statement of profit & loss.

12 **Taxation**

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law), deferred tax charge or benefit (reflecting the tax effect of timing differences between accounting income and taxable income for the period)

13 **Deferred taxation**

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognized for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized only if there is virtual certainty that there will be sufficient future taxable income available to realize such assets. Deferred tax assets are recognized for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realized. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

14 **Earnings per share**

Basic earnings per share is 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. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period after deducting preference dividends and any attributable tax thereto for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and

Related Party Disclosure

a. Details of Related Parties

Description of Relationship	Name of Related parties
Director	Karan Bhardwaj
Director	Prashant Pandey

b.Details of Related Party Transactions:

Particulars	2021-22	2020-21
Borrowings:		
Karan Bhardwaj	1,03,077/-	3,94,523/-
Prashant Pandey	-	6,05,400/-
Repayments:		
Karan Bhardwaj	4,97,600/-	-
Prashant Pandey	4,72,500/-	-
Remunerations:		
Karan Bhardwaj	5,47,755/-	1,64,500/-
Prashant Pandey	2,46,204/-	31,500/-

15 **Provisions and contingencies**

Provisions are recognized when there is a present obligation 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 there is a reliable estimate of the amount of the obligation.

Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value. In the case of provision for warranty, it is measured and recognised as a percentage of the revenue recognised
Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is termed as a contingent liability.
During the year under review, the Company does not have any Contingent Liability.

KRYP MEDIA PVT LTD

Notes forming part of Financial Statements as on 31 March'2022

Note 2 **Share Capital**

PARTICULARS	F. Y. 2021-22 (Rs.)	F. Y. 2020-21 (Rs.)
(a) Authorised Capital		
20,00,000 equity shares of Rs. 10/- each	2,00,00,000	5,00,000
Total	2,00,00,000	5,00,000
(b) Issued, Subscribed & Paid up		
(i) 10278 equity shares of Rs. 10/- each fully paid up *	1,02,780	1,00,000
(ii) 197, 0.01% Convertible Preference Shares **	1,970	-
Total	1,04,750	1,00,000
*278 Shares of Rs.10 each fully paid issued at a premium of Rs. 19,990 each share.		
**197 Shares @ 10 each fully paid up issued at a Premium of Rs. 19,990 each share.		

Reconciliation of the shares ourstanding at the beginning and at the end of the year

Equity Shares

	31 March 2022		31 March 2021	
	No.	`	No.	`
At the beginning of the Period	10,000	1,00,000	10,000	1,00,000
Issued during the year	278	2,780	-	-
Buybacks	-	-	-	-
Outstanding at the end of the Period	10,278	1,02,780	10,000	1,00,000

0.01% convertible Preference Shares

	31 March 2022		31 March 2021	
	No.	`	No.	`
At the beginning of the Period	-	-	-	-
Issued during the year	197	1,970	-	-
Buybacks	-	-	-	-
Outstanding at the end of the Per	197	1,970	-	-

c Details of Shares in the company held by each Shareholders holding more than 5%

Sr No.	Name of the Shareholders	F. Y. 2021-22		F. Y. 2020-21	
		No. of Shares Held	% of Holding	No. of Shares Held	% of Holding
1	Mr. Karan Bhardwaj	7,600	72.5%	7,600	76%
2	Mr. Prashant Pandey	2,400	22.9%	2,400	24%
3	Minority Share Holders	283	2.7%	-	0%
4	.01% CCPS	197	1.9%	-	0%
	Total	10,480	100.0%	10,000	100%

Note 3 **Reserves & Surplus**

PARTICULARS	F. Y. 2021-22 (Rs.)	F. Y. 2020-21 (Rs.)
Share Premium A/c		
Opening balance	-	-
(+) Issued During the Year*	94,95,250	-
(-)Utilised During the Year	-	-
Closing Balance	94,95,250	-
* 475 Shares of Rs.10 each issued at a premium of Rs.19,990		
Profit & Loss Account		
Opening balance	1,01,494	9,97,793
(+) Net Profit/(Net Loss) For the current year	16,10,968	(8,96,299)
(-)Short provision of earlier Years	-	0
Closing Balance	17,12,462	1,01,494
Total	1,12,07,712	1,01,494

Note 4 **Loans & Liabilites**

PARTICULARS	F. Y. 2021-22 (Rs.)	F. Y. 2020-21 (Rs.)
Secured		
Bank OD from SBM	(1,335)	12,77,795
(Secured against stock and Book Debts)		
Unsecured		
Mr. Karan Bharadwaj	-	3,94,523
Mr. Yogesh Madhav	-	70,000
Mr. Rahul Vijayan	-	66,729
Mr. Prashant Pandey	1,32,900	6,05,400
Total	1,31,565	24,14,448

KRYP MEDIA PVT LTD

Notes forming part of Financial Statements as on 31 March'2022

Note 5 **Other Current Liabilities**

PARTICULARS	F. Y. 2021-22 (Rs.)	F. Y. 2020-21 (Rs.)
Audit Fees payable	75,000	20,000
Salary payable	15,31,222	-
Duties and Taxes	17,59,970	7,57,862
Othre Payable	2,03,837	-
Advances from customers	-	13,33,400
Provision for Income Tax-2019-20	2,61,118	1,60,000
Total	38,31,147	22,71,262

KRYP MEDIA PVT LTD

Notes forming part of Financial Statements as on 31 March'2022

Note 6 Trade Payable

PARTICULARS	F. Y. 2021-22 (Rs.)	F. Y. 2020-21 (Rs.)
Total Outstanding to MSME	-	-
Dues to Other than MSME	3,94,634	2,49,879
Total	**3,94,634**	**2,49,879**

Note 9 Cash & Cash Equivalents

PARTICULARS	F. Y. 2021-22 (Rs.)	F. Y. 2020-21 (Rs.)
Cash in Hand	38,782	5,122
Balance with Banks		
HDFC Bank	8,35,304	2,45,930
IDBI Bank	5	5
Kotak Mahindra Bank	34,90,833	-
SBM Bank	-	-
Total	**43,64,923.67**	**2,51,057**

Note 10 Loans & Advances

PARTICULARS	F. Y. 2021-22 (Rs.)	F. Y. 2020-21 (Rs.)
Deposit on Rent	13,12,000	3,12,000
TDS receivable FY19-20	-	2,39,171
Loan to staff	7,56,900	-
Advance Tax	1,00,000	-
TDS receivable FY21-22	5,49,533	98,884
Total	**27,18,433**	**6,50,055**

Note 11 Trade Receivabes

PARTICULARS	F. Y. 2021-22 (Rs.)	F. Y. 2020-21 (Rs.)
More Than 6 Months	6,94,754	1,22,057
Others	19,02,573	4,38,722
Total	**25,97,327**	**5,60,779**

KRYP MEDIA PRIVATE LIMITED

Note- 7 Deferred Tax Asset/Liability
(As per Accouning Standard 22 - Accounting for Taxes on Income)

SR. NO	PARTICULARS	AS ON 31ST MARCH 2022				AS ON 31 ST MARCH, 2021				
		Timing Difference	Deferred Tax Liability	Timing Difference	Deferred Tax Asset	Timing Difference	Deferred Tax Liability	Timing Difference	Deferred Tax Asset	Timing Difference
1	Difference between Book and Tax Written Down Value of Fixed Assets	97,670.89	25,394.00	-		1,25,704.00	32,369.00 -			-
		97,670.89	25,394.00	-	-	1,25,704.00	32,369.00	-	-	-
	Net Deferred Tax Asset		25,394.00		-		32,369.00		-	
	Net Increase/(Decrease) in Deferred Tax Asset		(6,975.00)		-		-			

(6,975.00)

Note 1 : *Calculation of Timming Difference*

Written Down Value of Asset as per Comapanies Act	13,16,617.63
Written Down Value of Asset as per Income Tax	14,14,288.52
Timming Difference	97,670.89

Note 2 : *Asset where Permanent Difference exist are excluded for Determining Deferred Tax Asset/Liability as per AS 22*

KRYP MEDIA PRIVATE LIMITED

Note 8 : Fixed Assets register as per Companies Act, 2013

In ₹ (Rupees)

Particulars	Useful life in years	Rate of Depreciation	Gross Block					Depreciation And Amortization					Net Block	
			Opening Balance 01-04-2021	Additions	Deductions / Retirement	Other Adjustments	Closing Balance 31.03.2022	Opening Balance 01.04.2021	Depreciation Charge	On Disposals / Reversals	Impairment Loss	Closing Balance	Closing Balance 31.03.2022	Closing Balance 31.03.2021
Tangible Assets														
Plant & Machinery	5		1,55,018	26,328	-	-	1,81,346	69,529	41,294	-	-	1,10,824	70,522	85,489
Computer	3		3,57,985	6,74,984	-	-	10,32,969	3,44,428	1,16,400	-	-	4,60,828	5,72,141	13,557
Electrical installations	10		32,265		-	-	32,265	11,186	5,457	-	-	16,643	15,622	21,079
Furniture & Fixture	10		-	4,55,320	-	-	4,55,320	-	12,851	-	-	12,851	4,42,469	-
Office Equipment	5		-	2,18,874	-	-	2,18,874	-	3,010	-	-	3,010	2,15,864	-
Total			**5,45,268**	**13,75,506**	**-**	**-**	**19,20,774**	**4,25,145**	**1,79,012**	**-**	**-**	**6,04,156**	**13,16,618**	**1,20,125**
Previous Year			-	-	-	-	-	-	-	-	-	-	-	-

Note 8.1 : Depreciation is provided on Written Down Value (WDV) method based on the useful life of the assets in accordance with Schedule II of the Companies Act, 2013.

KRYP MEDIA PVT LTD

Notes forming part of Profit and Loss Account

Note 12 **Sales**

PARTICULARS	F. Y. 2021-22 (Rs.)	F. Y. 2020-21 (Rs.)
Sales		
Domestic	2,99,50,738	36,80,747
Export	22,89,144	-
Total	**3,22,39,882**	**36,80,747**

Note 13 **Indirect Incomes**

PARTICULARS	F. Y. 2021-22 (Rs.)	F. Y. 2020-21 (Rs.)
Miscellaneous income	-	13
Bank interest income	47,501	61,214
Creditors Write Off	-	1,59,413
FD Interest	18,194	-
Discount received	39,449	(500)
Interest on Income Tax Refund	5,508	-
Other Income	516	1,03,558
Total	**1,11,168**	**3,23,698**

Note 14 **Purchases**

PARTICULARS	F. Y. 2021-22 (Rs.)	F. Y. 2020-21 (Rs.)
Add: Purchase of Materials	29,75,914	6,28,301
Add: Direct expenses	1,11,52,431	2,81,400
Total	**1,41,28,345**	**9,09,701.31**

Note 15 **Change in Inventories**

PARTICULARS	F. Y. 2021-22 (Rs.)	F. Y. 2020-21 (Rs.)
Increase / Decrease in Inventory		
Opening Stock	35,87,437.00	36,86,702.50
Closing Stock	46,97,901.00	35,87,437.00
Total	**(11,10,464)**	**99,266**

Note 16 **Employee benefits Expenses**

PARTICULARS	F. Y. 2021-22 (Rs.)	F. Y. 2020-21 (Rs.)
Staff Salary	89,29,342	14,46,054
Directors Remuneration	7,93,959	1,96,000
Total	**97,23,301**	**16,42,054**

KRYP MEDIA PVT LTD

Notes forming part of Profit and Loss Account

Note 17 **Administration & Other Expenses**

PARTICULARS	F. Y. 2021-22 (Rs.)	F. Y. 2020-21 (Rs.)
Advertisement exp	24,434	-
Audit fees	75,000	20,000
Bank charges	21,784	1,694
Bank Interest Expense	36,830	1,59,575
Bussiness Promotion exp	6,66,552	-
Bad Debts	-	3,51,374
Commisson expenses	31,92,600	-
Conveyance Expenses	9,872	1,159
Courier Service	43,850	-
Employers ESIC	993	-
Electricity expenses	97,888	74,552
Hotel & Accomodation	1,04,289	14,630
Internet Exp	23,568	21,090
Interest on TDS	10,508	6,812
Late fees / Penalty on Gst	25,703	1,235
Legal expenses	14,480	-
Medical Allowance	5,000	-
Office expense	1,06,472	1,42,562
Other Charges	23,144	-
Printing and stationery	43,129	190
Professional fees	13,22,810	6,21,742
Rent	4,74,200	2,25,000
Round Off	3	-
Repairs and Maintenance	13,238	11,010
Staff welfare	1,74,936	1,84,950
Expenses on increase of authorised capital	3,18,000	-
Sundry expenses	-	64,398
Telephone expenses	20,950	5,003
Travelling expenses	5,23,704	1,44,290
Water Charges	10,190	-
Website Charges	82,285	99,102
Total	**74,66,412**	**21,50,369**

For and on behalf of the
Board of Directors

For KRYP MEDIA PVT LTD

Karan Bhardwaj	**Prashant Pandey**
Director	Director
DIN : 05010934	DIN: 02154596

KRYP MEDIA PRIVATE LIMITED		For Year ended 31.03.2022
I. Current Ratio		
	Current Assets	1,43,78,584
	Current Liabilities	42,51,174
	Current Ratio	**3.38**
II. Debt-Equity Ratio		
	Non-current liabilities	1,31,565
	Total Outside Liabilitties	
	Equity	1,04,750
	Reseves & Surplus	1,12,07,712
	Total Equity	**1,13,12,462**
	Debt- Equity Ratio	**0.012**
III. Debt Service Coverage Ratio		
	Net profit after taxes	16,10,968
	Non- Cash operating expenses	1,79,012
	Interest	-
	Other expenses (like loss on sale of fixed assets etc.)	-
	Earnings available for debt-service	**17,89,980**
	Long Term Borrowings	1,32,900
	Short term borrowings	-
	Debt Service	**1,32,900**
	Debt Service Coverage Ratio	**13.47**
IV. Return on Equity		
	Net Profits after taxes	**16,10,968**
	Equity + Reserves and Surplus at beginning of the year	2,01,494
	Equity + Reserves and Surplus at the end of the year	1,13,12,462
	Average Shareholders' Equity	**57,56,978**
	Return on Equity	**28%**
V. Inventory Turnover Ratio		
	Opening Inventory	35,87,437
	Purchases	1,41,28,345
	Closing Inventory	46,97,901
	Cost of goods sold	**1,30,17,881**
	Opening Inventory	35,87,437
	Closing Inventory	46,97,901
	Average Inventory	**4142669**
	Inventory Turnover Ratio	**3.14**

VI. Trade receivables turnover ratio		
	Credit Sales	-
	Sales Returns	-
	Net Credit Slaes	-
	Trade Receivables at the beginnning of the period	5,60,779
	Trade Receivables at the end of the period	25,97,327
	Average Trade Receivables	**15,79,053**
	Trade receivables turnover ratio	-
VII. Trade payables turnover ratio		
	Purchases	1,41,28,345
	Trade Payables at the beginning of the period	2,49,879
	Trade Payables at the end of the period	3,94,634
	Average Trade Payables	**3,22,257**
	Trade payables turnover ratio	**43.84**
VIII. Net Working capital turnover ratio		
	Net Annual Sales	-
	Working Capital {CA-CL}	**1,01,27,410**
	Net Working capital turnover ratio	-
IX. Net Profit Ratio		
	Net Profit	**16,10,968**
	Revenue	**36,80,747**
	Net profit ratio	**0.44**
X. Return on capital employed (ROCE)		
	Profit before interest and taxes	**19,64,444**
	Total Assets	1,56,95,202
	Total Liabilities	43,82,740
	Capital Employed	**1,13,12,462**
	Return on capital employed (ROCE)	**17%**

KRYP MEDIA PRIVATE LIMITED

Depreciation as per Income Tax Act, 1961

FIXED ASSETS

Particulars	Rate of Dep.	Opening WDV	Additon		Deductions	Subtotal	Depreciation		Subtotal Depreciation	Closing WDV
			180 Days & above	Less than 180 Days			180 Days & above	Less than 180 Days		
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
BLOCK I (Computer)	40%	1,57,441	50,500	6,54,484	-	8,62,425	83,176	1,30,897	2,14,073	6,48,352
BLOCK II (Electrical Appliances)	10%	1,18,702	-	-	-	1,18,702	11,870	-	11,870	1,06,832
BLOCK III (Plant & Machinery)	15%	-	-	26,328	-	26,328	-	1,975	1,975	24,353
BLOCK IV (Furniture & Fixture)	10%	-	5,200	4,50,120	-	4,55,320	520	22,506	23,026	4,32,294
BLOCK IV (Office Equipments)	15%	-	-	2,18,874	-	2,18,874	-	16,416	16,416	2,02,458
		2,76,143	55,700	13,49,806	-	16,81,649	95,567	1,71,794	2,67,361	14,14,289

Note : Purchase of Asset Disallowed as per Income Tax is not included in the aforsaid schedule