

CONSOLIDATED FINANCIAL STATEMENT OF ASSETS AND LIABILITIES AS RESTATED

ANNEXURE - I

(Amount in ₹ Lakhs)

Particulars	Annx No.	As at	
		March 31, 2023	March 31, 2022
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 SHAREHOLDERS' FUNDS</b>			
(a) Share Capital	6	1,700.00	100.00
(b) Reserves and Surplus	7	1,466.98	294.16
<b>2 MINORITY INTEREST</b>	8	39.39	23.30
<b>3 NON-CURRENT LIABILITIES</b>			
(a) Long-Term Borrowings	9	252.58	309.05
(b) Long-Term Provisions	10	196.38	63.74
<b>4 CURRENT LIABILITIES</b>			
(a) Short-Term Borrowings	11	174.50	104.18
(b) Trade Payables	12		
(A) Total outstanding dues of micro enterprises and small enterprises		-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		354.50	199.82
(c) Other Current Liabilities	13	454.73	473.17
(d) Short-Term Provisions	14	676.27	3.66
<b>TOTAL</b>		<b>5,315.33</b>	<b>1,571.08</b>
<b>II. ASSETS</b>			
<b>1 NON-CURRENT ASSETS</b>			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	15	231.59	111.97
(b) Deferred Tax Assets (Net)	16	31.40	4.53
(c) Long-Term Loans & Advances	17	1.44	64.94
(d) Other Non-Current Assets	18	989.32	570.37
<b>2 CURRENT ASSETS</b>			
(a) Trade Receivables	19	1,516.80	260.56
(b) Cash & Bank Balances	20	1,017.55	450.67
(c) Other Current Assets	21	1,527.23	108.04
<b>TOTAL</b>		<b>5,315.33</b>	<b>1,571.08</b>

As per our report of even date attached

For L.U.KRISHNAN & CO  
Chartered Accountants

FRN: 001527S

Peer Review Certificate No: 013310

P K Manoj  
Partner

Membership Number: 207550

Place: Chennai

Date: 17-07-2023


UDIN 23207550BGWMHV2508



For and on behalf of the Board of Directors of  
BASILIC FLY STUDIO LIMITED

  
Balakrishnan  
Managing Director  
DIN: 06590484

  
Ramesh M  
Chief Financial Officer

  
Sundaram Yogalakshmi  
Director  
DIN: 07323404

  
Nikhil Midha  
Company Secretary  
Membership Number: 10213



CONSOLIDATED FINANCIAL STATEMENT OF PROFIT AND LOSS AS RESTATED

ANNEXURE - 2

(Amount in ₹ Lakhs)

Particulars	Annx No.	For the Year Ended	
		March 31, 2023	March 31, 2022
<b>I. Income</b>			
II Revenue From Operation	22	7,866.74	2,515.84
III Other Income	23	28.41	12.94
<b>Total Revenue</b>		<b>7,895.15</b>	<b>2,528.78</b>
<b>IV. Expenditure</b>			
(a) Employee Benefits Expenses	24	1,752.28	1,249.30
(b) Other Direct Expenses	25	2,131.17	1,077.00
(c) Finance Costs	26	68.54	8.50
(d) Depreciation & Amortisation Expenses	27	56.03	28.30
(e) Other Expenses	28	136.82	32.62
<b>Total Expenditure</b>		<b>4,144.84</b>	<b>2,395.72</b>
<b>V Profit Before Exceptional and Extraordinary Items and Tax (III-IV)</b>		<b>3,750.31</b>	<b>133.06</b>
<b>VI Exceptional and Extraordinary Items /Prior period items</b>		-	-
<b>VII Profit/(Loss) Before Tax (V-VI)</b>		<b>3,750.31</b>	<b>133.06</b>
<b>VIII. Tax Expense:</b>			
(1) Current Tax		987.07	37.01
(2) Deferred Tax		(26.87)	4.68
<b>IX Profit (Loss) for the period from continuing operations (VII-VIII)</b>		<b>2,790.11</b>	<b>91.37</b>
X Profit (Loss) for the period from discontinuing operations		-	-
XI Tax expenses of discontinuing operations		-	-
XII Profit (Loss) for the period from discontinuing operations (after tax) (X-XI)		-	-
<b>XIII Profit/(Loss) for the Year before Minority Interest (IX+XII)</b>		<b>2,790.11</b>	<b>91.37</b>
XIV Minority's share of interest		16.09	1.27
<b>XV Profit/(Loss) for the Period</b>		<b>2,774.02</b>	<b>90.10</b>
<b>XVI Earnings per Equity Share of Rs.10 Each</b>			
-Basic		16.32	0.53
-Diluted		16.32	0.53

As per our report of even date attached

For L.U.KRISHNAN & CO  
Chartered Accountants  
FRN: 001527S  
Peer Review Certificate No: 012310

P K Manoj  
Partner  
Membership Number: 207550

Place: Chennai  
Date: 17-07-2023  
UDIN 23207550BGWMHV2508



For and on behalf of the Board of Directors of  
BASILIC FLY STUDIO LIMITED

Balakrishnan  
Managing Director  
DIN: 06590484

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Director  
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