

RB Mediasoft Private Limited

Notes To Financial Statements For The Year Ended 31st March, 2022

16 Segment Information

The Company has identified two reportable segments viz. Finance & Investments and Trading. Segments have been identified and reported taking into account nature of products and services, the differing risks and returns and the internal business reporting systems. The accounting policies adopted for segment reporting are in line with the accounting policy of the Company with following additional policies for segment reporting.

Revenue and expenses have been identified to a segment on the basis of relationship to operating activities of the segment.

Segment assets and segment liabilities represent assets and liabilities in respective segments.

i) Primary Segment Information : *Rupees in thousand*

Sr No	Particulars	Finance & Investments		Trading		Total	
		2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
1	Segment Revenue						
	Turnover	-	-	362	354	362	354
2	Segment results	(282)	(1)	(55)	(40)	(337)	(41)
	before Interest and Taxes						
	Less: Interest expense	-	-	-	-	-	-
	Add : Interest Income	-	-	-	-	-	-
	Profit before tax	(282)	(1)	(55)	(40)	(337)	(41)
	Current Tax	-	-	-	-	-	-
	Taxes for earlier years	-	-	-	0	-	0
	Net profit after tax	(282)	(1)	(55)	(41)	(337)	(41)
3	Other Information						
	Segment Assets	41,41,008	41,40,920	114	60	41,41,122	41,40,980
	Segment Liabilities	-	-	215	136	215	136
	Capital Expenditure	-	-	-	-	-	-
	Depreciation	-	-	-	-	-	-

ii) Since all the operations of the Company are conducted within India, as such there is no separate reportable geographical segment.

17 Capital Management

The Company manages its capital to ensure that it will continue as going concern while maximising the return to stakeholders. The company manages its capital structure and make adjustment in light of changes in business condition. The overall strategy remains unchanged as compare to last year.

18 The gearing ratio at end of the reporting period was as follows	<i>Rupees in thousand</i>	
	As at 31st March, 2022	As at 31st March, 2021
Debt	175	100
Cash and bank balance (including liquid investments)	114	60
Net debt (A)	61	40
Total Equity (as per Balance Sheet) (B)	41,40,907	41,40,844
Net Gearing (A/B)	0.00	0.00

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19 Financial Instruments

Valuation

All financial instruments are initially recognized and subsequently re-measured at fair value as described below :

Fair Valuation Measurement hierarchy

Rupees in thousand

Particulars	As at 31st March, 2022			As at 31st March, 2021		
	Carrying Amount	Level of input used in		Carrying Amount	Level of input used in	
		Level 1	Level 2		Level 1	Level 2
Financial Assets						
At Amortised Cost	-	-	-	-	-	-
Investments *	-	-	-	-	-	-
Cash and Bank balance	114	-	-	60	-	-
At FVTPL	-	-	-	-	-	-
At FVTOCI	-	-	-	-	-	-
Financial Liabilities						
At Amortised Cost						
Borrowings	175			100		
Trade Payables	-	-	-	-	-	-
At FVTPL	-	-	-	-	-	-
At FVTOCI	-	-	-	-	-	-

* Excludes financial assets measured at Cost (Refer note 1.1)

The financial instruments are categorized into two levels based on the inputs used to arrive at fair value measurements as described below

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities; and

Level 2: Inputs other than the quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Credit risk

Credit risk is the risk that a customer or counterparty to a financial instrument will fail to perform or pay amounts due causing financial loss to the company.

It arises from cash and cash equivalents, financial instruments and from credit exposures relating to outstanding receivables.

The Company has a prudent and conservative process for managing its credit risk arising in the course of its business activities..

Liquidity risk

Liquidity risk is the risk that suitable sources of funding for the company's business activities may not be available. Management monitors rolling forecasts of the company's liquidity position and cash and cash equivalents on the basis of expected cash flows. Company manages liquidity risk by maintaining adequate reserves and matching maturity profiles of financial assets and financial liabilities.

Interest rate risk

Company's borrowing is only through its fellow subsidiary company viz Colorful Media Private Limited, it has no borrowing from Bank/FI etc. Interest payable against such borrowing is as per agreed terms.

RB Mediasoft Private Limited**Notes To Financial Statements For The Year Ended 31st March, 2022****20 Ratio Analysis**

Sr	Particulars	FY 2021-22	FY 2020-21
1	Current Ratio *	5.04	1.68
2	Debt Equity Ratio	0.00	0.00
3	Debt Service Coverage Ratio **	(26.32)	(237.24)
4	Return on Equity Ratio	(0.00)	(0.00)
5	Inventory Turnover Ratio	NIL	NIL
6	Trade Receivables Turnover Ratio	NIL	NIL
7	Trade Payables Turnover Ratio	NIL	NIL
8	Net Capital Turnover Ratio	0.00	0.00
9	Net Profit Ratio ***	(0.93)	(0.12)
10	Return on Capital Employed	(0.00)	(0.00)
11	Return on Investments	NIL	NIL

* Increase in current assets compared to previous year

** Interest cost and Loss increased in current year compared to previous year

*** Loss increased in current year compared to previous year

20.1 Formulae for computation of ratios are as follows

Sr	Particulars	Formula
1	Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$
2	Debt Equity Ratio	$\frac{\text{Total Debt}}{\text{Total Equity}}$
3	Debt Service Coverage Ratio	$\frac{\text{Earnings before Interest, Tax and Exceptional Items}}{\text{Interest Expense} + \text{Principal Repayments made during the period for long term loans}}$
4	Return on Equity Ratio	$\frac{\text{Profit After Tax (Attributable to Owners)}}{\text{Average Net Worth}}$
5	Inventory Turnover Ratio	$\frac{\text{Cost of Goods Sold}}{\text{Average Inventories of Finished Goods, Stock-in-Process and Stock-in-Trade}}$
6	Trade Receivables Turnover Ratio	$\frac{\text{Value of Sales \& Services}}{\text{Average Trade Receivables}}$
7	Trade Payables Turnover Ratio	$\frac{\text{Cost of Materials Consumed (after adjustment of RM Inventory) + Purchases of Stock-in-Trade + Other Exps}}{\text{Average Trade Payables}}$
8	Net Capital Turnover Ratio	$\frac{\text{Value of Sales \& Services}}{\text{Net Worth}}$
9	Net Profit Ratio	$\frac{\text{Profit After Tax}}{\text{Value of Sales \& Services}}$
10	Return on Capital Employed	$\frac{\text{Net Profit After Tax} + \text{Deferred Tax Expense/(Income)} + \text{Finance Cost (-)} + \text{Other Income (-)} + \text{Share of Profit / (Loss) of Associates and Joint Ventures}}{\text{Average Capital Employed}}$
11	Return on Investments	$\frac{\text{Other Income (Excluding Dividend)}}{\text{Average Cash, Cash Equivalents \& Other Marketable Securities}}$

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21 Other Statutory Information

- (i) As per section 248 of the Companies Act, 2013, there are no balances outstanding with struck off companies.
- (ii) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (a) 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
 - (b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (iii) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - (a) 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
 - (b) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (iv) The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961.

22 Approval of Financial Statements

The Financial Statements were approved for issue by the Board of Directors on April 10, 2022.

As per our Report of even date

For Pathak H.D. & Associates LLP

Chartered Accountants

Firm Registration No. 107783W/W100593

For and on behalf of the Board of Directors

Gopal Chaturvedi

Partner

Membership No. 090903

L V Merchant

Director

Venkataraman

Ramachandran

Director

Place: Mumbai

Date : April 10, 2022