

**VBS DIGITAL DISTRIBUTION NETWORK LIMITED**  
**Financial Statements**  
**2021-22**

































































































**VBS DIGITAL DISTRIBUTION NETWORK LIMITED**  
**(FORMERLY KNOWN AS VBS DIGITAL DISTRIBUTION NETWORK PRIVATE LIMITED)**  
**NOTES TO THE FINANCIAL STATEMENTS**

- 31.** As per the information provided by the management, no legal cases are pending and no demand is being raised by any legal authority on the company, therefore, there is no need to take the effect of any contingent liability into the financial statements.
- 32. Events Occuring After The Balance Sheet Date**  
 All material events occurring after the balance sheet date up to the date of approval of financial statements by the board of directors have been considered, disclosed and adjusted, wherever applicable, as per the requirements of Ind AS 10 - Events after the Reporting Period.
- 33. Authorisation Of Financial Statements**  
 The financial statements for the year ended March 31, 2022 were approved by the Board of Directors on 08th April, 2022 . The management and authorities have the power to amend the Financial Statements in accordance with Section 130 and 131 of The Companies Act, 2013.
- 34.** All amounts in the financial statement and accompanying notes are presented in Rs. “thousand” and have been rounded-off to two decimal place unless stated otherwise.
- 35.** As per section 248 of the Companies Act, 2013, there are no balances outstanding with struck off companies.
- 36.** Previous year figures have been regrouped/reclassified wherever considered necessary, to make them comparable with current year figures.

In terms of our report attached

**For PIYUSH MISRA & CO.**

Chartered Accountants

ICAI Firm Registration No.: 007579C

For and on behalf of the Board of Directors of

**VBS DIGITAL DISTRIBUTION NETWORK LIMITED**

**Piyush Misra**

Partner

Membership No. 076247

Place: Lucknow

Dated: 08-04-2022

**Vikas Singh**

Director

DIN No: 03116594

Place: Lucknow

Dated: 08-04-2022

**Kamal Gogna**

Director

DIN No: 08087269

Place: Lucknow

Dated: 08-04-2022