EXPRESSION 360 SERVICES INDIA LIMITED
(Formerly Known as Expression 360 Services India Private Limited)
CIN NO. U74300WB2010PLC143636

IndAS Financial Statements

Part-I: Balance Sheet as at March 31, 2026

(Rs in Lakhs)

PARTICULARS	NOTE	As at March 31,2026	As at March 31,2025
ASSETS			
Non-Current Assets			
a Property, Plant & Equipment	3 (A)	435.92	415.95
b Intangible Assets	3 (B)	1.81	1.53
c ROU Assets	3 (C)	643.99	782.16
d Capital Work-In-Progress	3 (D)		-
d Investment Property	4	131.53	-
e Deffered Tax Assets (net)	5	318.84	76.55
f Financial Assets			
i) Other Non-current Financial Assets	6	1,223.19	669.63
Total Non-Current Assets		**2,755.28**	**1,945.83**
Current Assets			
a Financial Assets			
i) Investments	7	2,060.91	-
ii) Trade Receivables	8	10,208.75	7,820.61
iii) Cash and Cash Equivalents	9 (A)	1,770.35	731.64
iv) Bank Balances other than Cash and Cash Equivalents (iii) above	9 (B)	95.62	347.99
v) Loans and Advances	10	37.99	1,115.35
vi) Other Financial Assets	11	195.72	274.40
b Other Current Assets	12	627.80	144.30
Total Current Assets		**14,997.13**	**10,434.30**
TOTAL ASSETS		**17,752.41**	**12,380.13**
EQUITY AND LIABILITIES			
EQUITY			
a Equity Share Capital	13	2,992.95	22.17
b Other Equity	14	6,850.77	5,947.55
Total Equity		**9,843.72**	**5,969.72**
LIABILITIES			
Non-Current Liabilities			
a Financial Liabilities			
(i) Borrowings	15	89.64	115.45
(ii) Lease Liabilities	16 (A)	586.11	724.68
b Provisions	17	68.28	55.74
Total Non-Current Liabilities		**744.03**	**895.88**
Current Liabilities			
a Financial Liabilities :			
(i) Borrowings	18	488.60	210.83
(ii) Trade Payables	19		
(A) total outstanding dues of micro enterprises and small enterprises		362.00	560.95
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		5,583.45	3,943.82
(iii) Lease Liabilities	16 (B)	195.62	160.96
b Other Current Liabilities	20	251.84	308.10
c Provisions	21	5.94	9.46
d Current Tax Liabilities (Net)	22	277.20	320.41
Total Current Liabilities		**7,164.66**	**5,514.53**
TOTAL EQUITY AND LIABILITIES		**17,752.41**	**12,380.13**

Notes forming part of the Financial Statements 1-41

For, JAY GUPTA & ASSOCIATES
Chartered Accountants
FRN : 329001E

JAY GUPTA & ASSOCIATES * KOLKATA * Chartered Accountants

CA JAY SHANKER GUPTA
Partner
Membership No. 059535

Place : Kolkata
Date : 31-08-2026
UDIN: 26059535KZNDWW2432

For & on Behalf of Board of Directors
EXPRESSION 360 SERVICES INDIA LIMITED

Expression 360 Services India Limited
Managing Director
Mohit Gupta
Managing Director
DIN: 02269890

Expression 360 Services India Limited
Whole Time Director
Kanupriya Gupta
Whole Time Director
DIN: 09848901

Mamta R Gautam
Chief Financial Officer
PAN: AOXPG3348C

Sweta Agarwal
Company Secretary
M No.: ACS-48870

EXPRESSION 360 SERVICES INDIA LIMITED
(Formerly Known as Expression 360 Services India Private Limited)
CIN NO. U74300WB2010PLC143636

IndAS Financial Statements

Part-II: Statement of Profit & Loss for the year ended March 31, 2026

(Rs in Lakhs)

	PARTICULARS	NOTE	For the Year ended March 31, 2026	For the Year ended March 31, 2025
I	Revenue From Operations	23	37,190.91	28,022.81
II	Other Income	24	242.12	274.57
III	**Total Income (I+II)**		**37,433.03**	**28,297.38**
IV	**EXPENSES**			
	Cost of Services	25	28,174.31	22,213.94
	Employee Benefits Expenses	26	1,494.93	949.50
	Finance Costs	27	127.80	139.45
	Depreciation and Amortization Expenses	28	347.20	311.55
	Other Expenses	29	1,259.20	775.04
	Total Expenses (IV)		**31,403.43**	**24,389.48**
V	Profit/(Loss) before exceptional & extraordinary items and tax (III-IV)		**6,029.60**	**3,907.90**
VI	Prior Period Items			-
VII	Profit/(Loss) after exceptional & extraordinary items and tax (V-VI)		**6,029.60**	**3,907.90**
VIII	**Tax expense**	30		
	Current Tax		1,543.68	1,046.86
	Earlier Year Tax Adjustments		88.07	(10.94)
	Deferred Tax		(49.01)	(34.12)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)		**4,446.86**	**2,906.11**
X	Profit (Loss) for the period from discontinued operations (VII-VIII)			-
XI	Tax expenses of discontinued operations			-
XII	Profit (Loss) for the period from discontinued operations (after tax) (X-XI)			-
XIII	**Profit (Loss) for the period (IX+XII)**		**4,446.86**	**2,906.11**
XIV	Other Comprehensive Income			
	A. (i) items that will not be reclassified to profit or loss	31	2.25	(6.62)
	(ii) income tax relating to items that will not be reclassified to profit or loss		(0.57)	1.67
	B. (i) items that will be reclassified to profit or loss			-
	(ii) income tax relating to items that will be reclassified to profit or loss			-
XV	**Total Comprehensive Income (XIII+XIV)**		**4,448.54**	**2,901.16**
XVI	Earnings per equity share (for discontinued operation):	32		
	Basic (In Rs.)		-	-
	Diluted (In Rs.)		-	-
XVII	Earning per equity share (for discontinued & continuing operation):	32		
	Basic (In Rs.)		**7.43**	**4.85**
	Diluted (In Rs.)		**7.43**	**4.85**

Notes forming part of the Financial Statements 1-41

For, JAY GUPTA & ASSOCIATES
Chartered Accountants
FRN : 329001E

JAY GUPTA & ASSOCIATES * KOLKATA * Chartered Accountants

CA JAY SHANKER GUPTA
Partner
Membership No. 059535

Place : Kolkata
Date : 31-08-2026
UDIN: 26059535KZNDWW2432

For & on Behalf of Board of Directors
EXPRESSION 360 SERVICES INDIA LIMITED

Expression 360 Services India Limited Expression 360 Services India Limit

Managing Director Kanupriya Gupta Wholetime Direct

Mohit Gupta
Managing Director
DIN: 02269890

Kanupriya Gupta
Whole Time Director
DIN: 09848901

Mamta Gautam

Mamta R Gautam
Chief Financial Officer
PAN: AOXPG3348C

Sweta Agarwal

Sweta Agarwal
Company Secretary
M No.: ACS-48870

EXPRESSION 360 SERVICES INDIA LIMITED
(Formerly Known as Expression 360 Services India Private Limited)
CIN NO. U74300WB2010PLC143636

IndAS Financial Statements

Part-III: Statements of Cash Flows for the year ended March 31, 2026

(Rs in Lakhs)

PARTICULARS	For the year ended March 31, 2026	For the year ended March 31, 2025
(A) Cash flows from Operating Activities		
Net Profit Before Taxation	6,029.60	3,907.90
Adjustment for :		
Gain on Revaluation of Investment (FVTPL)	(53.27)	-
Finance Cost	127.80	139.45
Depreciation & Amortisation	347.20	311.55
Income from Investment	(7.77)	(106.55)
Gain on sale of Fixed assets	(0.04)	(0.59)
Interest Income	(165.21)	(150.00)
Provision for CSR	(6.35)	(0.00)
Gratuity Adjustment	17.61	14.61
Adjustment for IndAS non cash items	3.16	2.93
Balances Written Off	20.15	56.99
Operating Profit before working capital changes	**6,312.87**	**4,176.29**
Increase / (Decrease) in Trade Payables	1,440.69	1,111.25
Increase / (Decrease) in Other Current Liabilities	(56.26)	(379.66)
(Increase) / Decrease in Trade Receivable	(3,158.26)	(4,703.71)
(Increase) / Decrease in Other Financial Assets	78.69	104.35
(Increase) / Decrease in Current Loans	1,077.36	(553.14)
(Increase) / Decrease in Other Bank balances	252.37	(156.03)
(Increase) / Decrease in Other Current Asset	(483.50)	189.59
Operating Profit after working capital changes	**5,463.95**	**(211.07)**
Direct taxes	(1,693.61)	(537.03)
Net Cash from/ (used in) Operating Activities (A)	**3,770.34**	**(748.10)**
(B) Cash flows from Investing Activities		
(Purchase) of Property, Plant & Equipment and Intangible assets	(190.88)	(337.38)
Sale of Property, Plant & Equipment and Intangible assets	0.25	1.21
(Purchase)/ Sale of Investment Property	(131.53)	-
(Purchase) of Investment	(2,499.87)	(6,832.35)
Sale of Investments	500.00	6,938.90
(Increase) / Decrease in Non-Current Assets	(553.56)	(544.11)
Interest Income	160.52	147.56
Net Cash from/ (used in) Investing Activities (B)	**(2,715.08)**	**(626.17)**
(C) Cash Flow from Financing Activities		
Proceeds/(Repayment) of Short Term Borrowings	277.77	(9.20)
Lease payments	(140.71)	(124.52)
Proceeds from Non-Current Borrowings	50.00	207.95
(Repayment) of Non-Current Borrowings	(75.81)	(72.64)
Finance Cost	(127.80)	(139.45)
Net Cash from/ (used in) Financing Activities (C)	**(16.55)**	**(137.86)**
(i) Net Increase in Cash and Cash Equivalents (A+B+C)	**1,038.71**	**(1,512.12)**
(ii) Cash and Cash Equivalents at Beginning of Period	731.64	2,243.77
(iii) Cash and Cash Equivalents at End of Period (i + ii)	**1,770.35**	**731.64**

Notes :-

i) Statement of Cash Flows has been prepared under the indirect method as set out in the Indian Accounting Standard (Ind AS) 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015.

ii) Cash and Cash Equivalents Comprises of :-

(Rs in Lakhs)

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Cash-in-hand	24.47	17.21
Bank Accounts	1,745.31	712.67
Forex Card	-	1.75
Debit Balance of OD A/cs	0.57	-
	1,770.35	**731.64**

Notes forming part of the Financial Statements 1-41

For, JAY GUPTA & ASSOCIATES
Chartered Accountants
FRN : 329001E

JAY GUPTA & ASSOCIATES * KOLKATA * Chartered Accountants

CA JAY SHANKER GUPTA
Partner
Membership No. 059535

Place : Kolkata
Date : 31-08-2026
UDIN: 26059535KZNDWW2432

For & on Behalf of Board of Directors
EXPRESSION 360 SERVICES INDIA LIMITED

Expression 360 Services India Limited

Mohit Gupta Managing Director
Managing Director
DIN: 02269890

Kanupriya Gupta Wholetime Dire

Kanupriya Gupta
Whole Time Director
DIN: 09848901

Mamta R Gautam
Chief Financial Officer
PAN: AOXPG3348C

Sweta Agarwal
Company Secretary
M No.: ACS-48870

EXPRESSION 360 SERVICES INDIA LIMITED
(Formerly Known as Expression 360 Services India Private Limited)
CIN NO. U74300WB2010PLC143636

Part-IV:Statement Of Changes In Equity for the year ended March 31, 2026

A. Equity Share Capital
Equity shares issued, subscribed and fully paid

For the year ended March 31, 2025 (Rs in Lakhs)

Particulars	Notes	Number of Shares of Rs. 10/- each	Amount
As at April 1, 2024	13	2,21,700	22.17
Add: Issued during the year		-	-
As at March 31, 2025		**2,21,700**	**22.17**

For the year ended March 31, 2026 (Rs in Lakhs)

Particulars	Notes	Number of Shares of Rs. 5/- each	Amount
As at April 1, 2025	13	2,21,700	22.17
Add: Issued during the year- Bonus		2,97,07,800	2,970.78
Add: Additional shares due split (from Rs. 10/- to Rs. 5/-)		2,99,29,500	-
As at March 31, 2026		**5,98,59,000**	**2992.95**

B. Other Equity
(Refer note- 14)

(Rs in Lakhs)

Other Equity	Reserves & Surplus		Other Comprehensive Income	Total
	Securities Premium Reserve	Retained Earnings	Equity Instruments through Other Comprehensive Income	
Balance as at April 1, 2024	231.23	2,823.60	(8.44)	3,046.40
Gain/(loss) on fair value of Gratuity			(4.95)	(4.95)
Transfer to retained earnings	-	2,906.11	-	2,906.11
Balance as at March 31, 2025	**231.23**	**5,729.71**	**(13.39)**	**5,947.55**
Balance as at April 1, 2025	231.23	5,729.71	(13.39)	5,947.55
Bonus Equity Shares Issued during the period	(231.23)	(2,739.55)		(2,970.78)
Gain/(loss) on fair value of Gratuity			1.68	1.68
Earlier Year Lease Adjustments		1.74		1.74
Earlier Year Deferred tax adjustment		193.84		193.84
Earlier Year Expected Credit Loss Adjustments		(770.13)		(770.13)
Transfer to retained earnings	-	4,446.86	-	4,446.86
Balance as at March 31, 2026	**-**	**6,862.48**	**(11.71)**	**6,850.77**

Note: Re-measurement of net defined benefit plans and fair value changes relating to own credit risk of financial liabilities designated at fair value through profit and loss shall be recognised as a part of retained earnings with separate disclosure of such items alongwith the relevant amounts in the Notes.

Notes forming part of the Financial Statements 1-41

For, JAY GUPTA & ASSOCIATES
Chartered Accountants
FRN : 329001E

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

CA JAY SHANKER GUPTA
Partner
Membership No. 059535

Place : Kolkata
Date : 31-08-2026
UDIN: 26059535KZNDWW2432

For & on Behalf of Board of Directors
EXPRESSION 360 SERVICES INDIA LIMITED

Expression 360 Services India Limited — Managing Director

Mohit Gupta
Managing Director
DIN: 02269890

Expression 360 Services India Limited — Whole time Director

Kanupriya Gupta
Whole Time Director
DIN: 09848901

Mamta R Gautam
Chief Financial Officer
PAN: AOXPG3348C

Sweta Agarwal
Company Secretary
M No.: ACS-48870

EXPRESSION 360 SERVICES INDIA LIMITED
(Formerly Known as Expression 360 Services India Private Limited)
CIN NO. U74300WB2010PLC143636

Note. 3- Property, Plant & Equipment and Intangible Assets as at March 31, 2026 (Rs in Lakhs)

Assets	Gross Block					Depreciation					NET BLOCK	
	Opening balance	Adjusted Opening Bal.	Addition	Adjustments	Gross	Opening Balance	Adjusted Opening Bal.	During The Year	Adjustments	Closing Balance	WDV 31.03.2026	WDV 31.03.2025
3A. Property, Plant & Equipment												
Air Conditioner	8.78		5.81		14.60	5.93	-	1.69		7.61	6.99	2.86
Computer & Laptop	82.29		52.67		134.95	60.46	-	27.27		87.73	47.23	21.83
Furniture & Fixtures	39.26		4.28		43.54	31.68	-	2.06		33.74	9.80	7.59
LED TV	230.97		1.79		232.75	209.61	-	10.28		219.90	12.86	21.35
Motor Car	397.72		97.20		494.92	117.54	-	99.55		217.09	277.83	280.18
Office Equipment	30.79		27.97	0.72	58.04	15.08	-	13.66	0.50	28.24	29.79	15.70
Furniture & Fixtures (new office)	126.20		-		126.20	59.81	-	15.01		74.82	51.38	66.39
Scooty	0.56		-		0.56	0.51	-	0.01		0.52	0.04	0.05
Land					-					-	-	-
Total A	**916.57**	**-**	**189.71**	**0.72**	**1,105.57**	**500.62**	**-**	**169.53**	**0.50**	**669.65**	**435.92**	**415.95**
		-					-					
3B. Intangible Assets		-					-					
Software	5.05	-	1.17		6.22	3.52	-	0.90		4.41	1.81	1.53
Total B	**5.05**	**-**	**1.17**	**-**	**6.22142**	**3.52**	**-**	**0.90**	**-**	**4.41473**	**1.81**	**1.53**
3C. ROU Assets	1,057.66	-	61.98	-30.06	1,089.59	275.51	-	176.77	(6.68)	445.60	643.99	782.16
Total C	**1,057.66**	**-**	**61.98**	**-30.06**	**1,089.59**	**275.51**	**-**	**176.77**	**(6.68)**	**445.60**	**643.99**	**782.16**
Total (A+B+C)	**1,979.29**	**-**	**252.87**	**-29.34**	**2,201.38**	**779.64**	**-**	**347.20**	**(6.18)**	**1,119.66**	**1,081.72**	**1,199.64**

Note. 3- Property, Plant & Equipment and Intangible Assets as at 31st March, 2025

Assets	Gross Block					Depreciation					NET BLOCK	
	Opening balance	Adjusted Opening Bal.	Addition	Adjustments	Gross	Opening Balance	Adjusted Opening Bal.	During The Year	Adjustments	Closing Balance	WDV 31.03.2025	WDV 31.03.2024
3A. Property, Plant & Equipment		-										
Air Conditioner	7.91	-	0.87	-	8.78	5.02	-	0.90	-	5.93	2.86	2.89
Computer & Laptop	62.41	-	19.88	-	82.29	46.03	-	14.42	-	60.46	21.83	16.37
Furniture & Fixtures	38.55	-	0.93	0.22	39.26	29.48	-	2.42	0.21	31.68	7.59	9.07
LED TV	230.97				230.97	173.01	-	36.61		209.61	21.35	57.96
Motor Car	115.49		297.69	15.45	397.72	98.11	-	33.73	14.30	117.54	280.18	17.38
Office Equipment	14.67		16.12	-	30.79	9.79	-	5.29	-	15.08	15.70	4.87
Furniture & Fixtures (new office)	126.20	-	-	-	126.20	36.62	-	23.19	-	59.81	66.39	89.59
Scooty	0.56	-	-	-	0.56	0.49	-	0.02	-	0.51	0.05	0.06
Total A	**596.75**	**-**	**335.49**	**15.67**	**916.57**	**398.55**	**-**	**116.58**	**14.51**	**500.62**	**415.95**	**198.20**
		-					-					
3B. Intangible Assets		-					-					
Software	3.17	-	1.88		5.05	2.93	-	0.58	0.00	3.52	1.53	0.23
Total B	**3.17**	**-**	**1.88**	**-**	**5.05**	**2.93**	**-**	**0.58**	**0.00**	**3.52**	**1.53**	**0.23**
	-	-	-				-					
3C. ROU Assets	1,016.76	-	40.90	-	1,057.66	81.12	-	194.39	-	275.51	782.16	935.64
Total C	**1,016.76**	**-**	**40.90**	**-**	**1,057.66**	**81.12**	**-**	**194.39**	**-**	**275.51**	**782.16**	**935.64**
Total (A+B+C)	**1,616.68**	**-**	**378.28**	**15.67**	**1,979.29**	**482.61**	**-**	**311.55**	**14.52**	**779.64**	**1,199.64**	**1,134.07**

JAY GUPTA & ASSOCIATES ★ Chartered Accountants ★ KOLKATA

EXPRESSION 360 SERVICES INDIA LIMITED
(Formerly Known as Expression 360 Services India Private Limited)

CIN NO. U74300WB2010PLC143636

Note. 4- Investment Property as at March 31, 2026

(Rs in Lakhs)

Assets	Gross Block					Depreciation					NET BLOCK	
	Opening balance	Adjusted Opening Bal.	Addition	Adjustments	Gross	Opening Balance	Adjusted Opening Bal.	During The Year	Adjustments	Closing Balance	WDV 31.03.2026	WDV 31.03.2025
Investment Property												
Land at Wazirabad, Gurugram			131.53		131.53					-	131.53	-
Total A	-	-	**131.53**	-	**131.53**	-	-	-	-	-	**131.53**	-

JAY GUPTA & ASSOCIATES
KOLKATA
Chartered Accountants

EXPRESSION 360 SERVICES INDIA LIMITED
(Formerly Known as Expression 360 Services India Private Limited)
CIN NO. U74300WB2010PLC143636

NOTES TO FINANCIAL STATEMENTS

(Rs in Lakhs)

13	SHARE CAPITAL	As at March 31,2026	As at March 31,2025
	Authorised Shares		
	2,50,00,000 Equity Shares of Rs. 10/- each		2,500.00
	6,00,00,000 Equity Shares of Rs. 5/- each	3,000.00	-
	Issued, Subscribed & Fully paid-up shares		
	2,21,700 Equity Shares of Rs. 10/- each		22.17
	5,98,59,000 Equity Shares of Rs. 5/- each	2,992.95	
	Total	**2,992.95**	**22.17**

Note on Increase in Authorized Share Capital:-

During the Financial Year 2023-2024, the Authorized Share Capital of the Company was increased from 5,00,000 to 2,50,00,000 number of shares of Rs. 10/- each. The increase was duly approved by the shareholders, and necessary filings, including Form SH-7, were made with the Registrar of Companies in compliance with the Companies Act, 2013.

Further, during the financial year 2024-25, the Authorized Share Capital of the Company was increased from 2,50,00,000 to 3,00,00,000 number of shares of Rs. 10/- each vide resolution at the meeting of the members of the company held on July 10, 2025.

Further the company has subdivided its face value from Rs. 10/- each to Rs. 5/- each vide EGM dated 08th August, 2025.

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period :

Particulars	As at March 31,2026		As at March 31,2025	
	No. of Shares	Rs. In Lakhs	No. of Shares	Rs. In Lakhs
Shares outstanding at the beginning of the year	2,21,700	22.17	2,21,700	22.17
Shares issued during the year - Bonus Issue	2,97,07,800	2,970.78	-	-
Shares subdivided by way of Split of Shares	2,99,29,500	-	-	-
Shares outstanding at the end of the year	**5,98,59,000**	**2,992.95**	**2,21,700**	**22.17**

Note:

During the Financial Year 2025-26, the Company issued and allotted bonus equity shares in the ratio of 134:1, i.e., 134 fully paid-up equity shares for every 1 existing fully paid-up equity share held by the eligible shareholders. The bonus shares were allotted on 28 July 2025 pursuant to the resolution passed by the Board of Directors on 26 July 2025.

There are no such material development taken place after the reporting date, i.e; March 31, 2026

(b) Terms / Rights attached to Equity Shares

The Company has only one class of Equity Shares having a par value of Rs. 5 per shares. Each holder of equity shares is entitled to one vote per share. Any shareholder whose name is entered in the Registar of Members of the Company shall enjoy the same rights and be subject to the same liabilities as all other shareholders of the same class.

In the event of Winding up of the Company, Equity Shareholders will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. For the said purpose, the liquidator may set such value as he deems fair upon any property to be divided and may determine how such division shall be carried out between the members.

(c) Shares held by promoters at the end of the year

Promoter's Name	As at March 31,2026		As at March 31,2025	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Shares of Rs. 5 each fully paid-up (Previously, Equity Shares of Rs. 10 each fully paid-up)				
Mohit Gupta	4,27,59,900	71.43%	1,58,370	71.43%
Ramesh Kumar Gupta	27,00,000	4.51%	10,000	4.51%
Ramesh Kumar Gupta (HUF)	54,00,000	9.02%	20,000	9.02%
Kanupriya Gupta	89,91,000	15.02%	33,300	15.02%

(d) Details of Shareholders holding more than 5 % (percent) shares in the Company :

Promoter's Name	As at March 31,2026		As at March 31,2025	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Shares of Rs. 5 each fully paid-up (Previously, Equity Shares of Rs. 10 each fully paid-up)				
Mohit Gupta	4,27,59,900	71.43%	1,58,370	71.43%
Ramesh Kumar Gupta	27,00,000	4.51%	10,000	4.51%
Ramesh Kumar Gupta (HUF)	54,00,000	9.02%	20,000	9.02%
Kanupriya Gupta	89,91,000	15.02%	33,300	15.02%

As per records of the Company, including its registers of Shareholders / Members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.



EXPRESSION 360 SERVICES INDIA LIMITED
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Notes to Accounts

(Rs in Lakhs)

5. Deferred Tax Assets	As at March 31,2026	As at March 31,2025
Opening Balance of Deffered Tax Assets	76.55	40.76
Add: During the year	49.01	34.12
Add: Adjustment of earlier year	193.84	
Add: Tax on OCI	(0.57)	1.67
Total	**318.84**	**76.55**

(Rs in Lakhs)

6. Other Non Current Financial Assets	As at March 31,2026	As at March 31,2025
Carried at Amortised cost:		
Fixed Deposit	862.03	377.08817
Security Deposit(IndAS)	67.31	25.97129
EMD*	159.20	74.20951
Security Deposit*	115.44	180.17561
Prepaid-Lease Expenses(Lease)	19.21	12.19019
Total	**1,223.19**	**669.63**

Note: * The Company has assessed the requirement to discount long-term security deposits (other than lease-related security deposits) and Earnest Money Deposits (EMDs) in accordance with Ind AS 109, Financial Instruments. Based on management's evaluation, the difference between the transaction value and the fair value on initial recognition is not material to the financial statements. Accordingly, such security deposits and EMDs are recognised and subsequently carried at their transaction value.

(Rs in Lakhs)

7. Current Investments	As at March 31,2026	As at March 31,2025
Carried at FVTPL:		
Investment in Mutual Fund (Refer annexure to note 7.1 for details of investments)	2,060.91	-
Total	**2,060.91**	**-**

(Rs in Lakhs)

8. Trade Receivables	As at March 31,2026	As at March 31,2025
Considered good-Secured		-
Considered good-Unsecured	10,823.74	7,550.61
Disputed-Unsecured	270.00	270.00
Trade Receivables which have significant increase in Credit Risks	-	-
Trade Receivables- Credit impared	-	-
(Refer Note 8.1 for Ageing Schedule)		
	11,093.74	*7,820.61*
Less: Allowance for expected credit losses	884.99	-
Total	**10,208.75**	**7,820.61**

(Rs in Lakhs)

9 (A). Cash & Cash Equivalents	As at March 31,2026	As at March 31,2025
Cash and Cash Equivalents		
Balance in current A/cs	1,745.31	712.67
Debit Balance of cash credit/ OD A/cs	0.57	-
Cash in Hand	24.47	17.21
Forex Card	-	1.75
Total	**1,770.35**	**731.64**

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

EXPRESSION 360 SERVICES INDIA LIMITED
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Notes to Accounts

(Rs in Lakhs)

9 (B). Bank Balances other than Cash and Cash Equivalents	As at March 31,2026	As at March 31,2025
Un-spent CSR Account	-	7.04
Fixed Deposit (held as margin money)	95.62	340.95
Total	**95.62**	**347.99**

(Rs in Lakhs)

10. Loans And Advances	As at March 31,2026	As at March 31,2025
Current:		
Unsecured considered good		
Carried at Amortised Cost:		
Loans & Advances to other than Related parties	-	1,078.21
Loans & Advances to Related parties	31.47	21.94
Advances to Staffs	6.52	15.19
Total	**37.99**	**1,115.35**

(Rs in Lakhs)

11. Other Financial Assets	As at March 31,2026	As at March 31,2025
EMD	177.53	223.95
Security Deposit	18.18	50.45
Total	**195.72**	**274.40**

(Rs in Lakhs)

12. Other Current Assets	As at March 31,2026	As at March 31,2025
Balance with Revenue Authorities	34.33	18.62
Interest accrued but not due	0.92	0.31
Advance Paid to Supplier	486.94	119.42
Prepaid Expenses	21.37	4.72
Others	84.23	1.22
Total	**627.80**	**144.30**

(Rs in Lakhs)

14. Other Equity	As at March 31,2026	As at March 31,2025
(a) Securities Premium Account		
Balance at the beginning of the period	231.23	231.23
Add: Changes during the year	(231.23)	-
Balance at the end of the period	**-**	**231.23**
(b) Retained Earnings		
Balance at the beginning of the period	5,729.71	2,823.60
Less: Issue of Shares- Bonus Issue	(2,739.55)	
Add: Profit for the year transferred to Retained Earnings	4,446.86	2,906.11
Add: Earlier year deferred tax adjustment	193.84	
Less: Earlier Year Provision for Expected Credit Loss	(770.13)	
Add: Earlier Year ROU & Lease Adjustments	1.74	
Balance at the end of the period	**6,862.48**	**5,729.71**
(c) Other Comprehensive Income		
Balance at the beginning of the period	(13.39)	(8.44)
Add/(Less): Gain/(Loss) on change in fair value of Gratuity	1.68	(4.95)
Balance at the end of the period	**(11.71)**	**(13.39)**
Total	**6,850.77**	**5,947.55**

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EXPRESSION 360 SERVICES INDIA LIMITED
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Notes to Accounts

(Rs in Lakhs)

15. Borrowings	As at March 31,2026	As at March 31,2025
Carried at Amortised Cost:		
Secured		
Secured loan from banks	153.82	158.43
Secured loan from Financial Institution	6.78	32.35
Unsecured		
Unsecured loan from NBFC	-	2.18
	160.60	192.95
Less: Current Maturity of long term loans		
Secured		
Secured loan from banks	64.18	49.75
Secured loan from Financial Institution	6.78	25.57
Unsecured		
Unsecured loan from NBFC	-	2.18
	70.96	77.50
Total	**89.64**	**115.45**

(Refer Note No. 33 for futher details)

(Rs in Lakhs)

16 (A). Lease Liabilities	As at March 31,2026	As at March 31,2025
Non-Current lease Liabilities	586.11	724.68
16 (B). Lease Liabilities		
Current Lease Liabilities	195.62	160.96
Total	**781.74**	**885.64**

(Rs in Lakhs)

17. Provision	As at March 31,2026	As at March 31,2025
Non- Current Liabilities		
Provision for Employee Benefits:		
Provision for Gratuity	68.28	55.74
Total	**68.28**	**55.74**

(Rs in Lakhs)

18. Borrowings	As at March 31,2026	As at March 31,2025
Secured Loan		
From Banks and Financial Institutions		
Cash Credit from Bank	417.64	3.75
Current Maturity from Long Term Borrowings	70.96	77.50
Unsecured Loans		
From Other body corporates	-	129.58
Total	**488.60**	**210.83**

(Refer Note No. 33 for futher details)

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EXPRESSION 360 SERVICES INDIA LIMITED
(Formerly Known as Expression 360 Services India Private Limited)
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Notes to Accounts

(Rs in Lakhs)

19. Trade Payables	As at March 31,2026	As at March 31,2025
Undisputed Trade Payables - Due to Micro and Small enterprises	362.00	560.95
Undisputed Trade Payables - Due to Other than Micro and Small enterprises (Refer Note 19.1 for Ageing Schedule)	5,583.45	3,943.82
Total	**5,945.46**	**4,504.77**

(Rs in Lakhs)

20. Other Current Liabilities	As at March 31,2026	As at March 31,2025
Liabilities for Expenses	10.48	33.15
Statutory dues	172.80	190.73
Other Current Liabilities	8.64	-
Advance from Customer	59.92	84.22
Total	**251.84**	**308.10**

(Rs in Lakhs)

21. Provisions	As at March 31,2026	As at March 31,2025
Provision for Others:		
Provision for CSR Activity	-	6.35
Provision for Employee Benefits:		
Provisions for Gratuity	5.94	3.11
Total	**5.94**	**9.46**

(Rs in Lakhs)

22. Current Tax Liabilities (Net)	As at March 31,2026	As at March 31,2025
Provision for taxation, net of advance tax and TDS/ TCS receivable	277.20	320.41
Total	**277.20**	**320.41**

JAY GUPTA & ASSOCIATES * KOLKATA * Chartered Accountants

EXPRESSION 360 SERVICES INDIA LIMITED
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Annexure to Note-7: Details of Current Invetments
As on 31.03.2026

Quoted

Mutual Funds - Fair Value through P&L

(Rs in Lakhs)

Particulars	Quantity (Nos.)	Value at Cost	Market Price as on 31-03-2026 (in Rs.)	Carrying Amount at FMV
ICICI Prudential Liquid Fund-Growth	5,10,810	2,007.64	403.46	2,060.91 - -
Total		**2,007.64**		**2,060.91**
Total Current Invetments		**2,007.64**		**2,060.91**

According to IndAS-113' Fair Value Measurement", the fair value of above investment has been determined as per Level-I input.



EXPRESSION 360 SERVICES INDIA LIMITED
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Notes to Accounts

(Rs in Lakhs)

23. Revenue from Operations	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Income From Operations		
Sale of Services:		
Event Exhibitions	22,766.89	15,603.89
Marketing & Communication	13,134.00	11,394.48
Other Revenue from Operations	1,290.02	1,024.44
Total	**37,190.91**	**28,022.81**

(Rs in Lakhs)

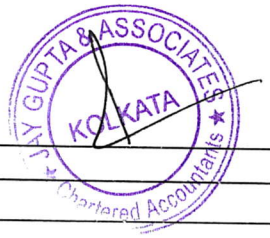
24. Other Income	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Recurring and Not related to business:		
Interest on FD	59.38	27.95
Interest on Loan & Advances	105.83	111.00
Interest on Security Deposit (IndAS)	4.70	2.44
Security Deposit Adjustment(IndAS)	0.06	-
Gain on revaluation of Investment	53.27	-
Interest on Income Tax Refund	-	11.05
Discount Received	2.87	0.00
Profit on Sale of Fixed Assets	0.04	0.59
Income from Investment	7.77	106.55
Miscellaneous Income	8.20	14.98
Total	**242.12**	**274.57**

(Rs in Lakhs)

25. Cost of Services	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Event Exibition	17,631.57	16,874.08
Media Services	9,988.72	5,077.27
Others	554.02	262.59
Total	**28,174.31**	**22,213.94**

(Rs in Lakhs)

26. Employee Benefits Expenses	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Salary & Wages	1,137.54	721.52
Bonus	32.85	28.19
Director's Remuneration	253.00	155.37
PF & ESIC Expenses	16.96	9.57
Staff Welfare Expenses	11.49	9.59
Leave Encashment	22.69	10.65
Gratuity	20.39	14.61
Total	**1,494.93**	**949.50**



EXPRESSION 360 SERVICES INDIA LIMITED
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Notes to Accounts

(Rs in Lakhs)

27. Finance Costs	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Interest paid on loan from Bank & Financial Institution	19.57	11.81
Interest on Lease (IndAS)	74.35	94.0542
Loan Processing fees	1.87	0.20
Interest on Unsecured Loan	7.47	16.73
Bank Charges	13.93	11.24
Interest on Bank O/D	1.96	5.41
Other Finance Cost- Interest on MSME Creditors	8.64	-
Total	**127.80**	**139.45**

(Rs in Lakhs)

28. Depreciation and Amortization Expenses	For the Year ended March 31, 2026	For the Year ended March 31, 2025
- On Property, Plant & Equipments	169.53	116.58
- On Intangible Assets	0.90	0.58
- On ROU Assets	176.77	194.39
Total	**347.20**	**311.55**

(Rs in Lakhs)

29. Other Expenses	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Advertisement and Sponsorship Expenses	1.22	50.00
Audit Fees	6.00	2.00
Bank Charges	0.44	0.33
Business Promotion Expenses	150.08	33.25
Professional & Consultancy Fees	314.71	147.85
Conveyance Charges	18.76	12.11
Duties & Taxes	44.82	77.24
Electricity Expenses	14.46	11.61
General Expenses	19.97	35.59
Interest / Late fees for Statutory Taxes	12.56	10.24
Miscellaneous Expenses	91.83	52.35
Office Expenses	44.96	85.86
Postage & Courier Expense	2.40	16.95
Prepaid Exp Written Off (IndAS)	5.19	2.9321
Rent	24.64	7.23
Repairs & Maintenance	40.14	21.52
Disputed Tax payments	-	59.96
Travelling Expenses	135.35	65.93
CSR Expenditure	51.05	14.80
ROC Filling Fees	4.81	0.58
Loss on Foreign Exchange Fluctuation	0.12	-
Transllation Charges	7.04	9.64
Provision for Expected Credit Losses	248.51	-
Write Off of Sundry Balances	20.15	57.06
Total	**1,259.20**	**775.04**

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

EXPRESSION 360 SERVICES INDIA LIMITED
(Formerly Known as Expression 360 Services India Private Limited)
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Notes to Accounts

(Rs in Lakhs)

30. Tax expense	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Current Income Tax	1,543.68	1,046.86
Earlier years Tax	88.07	(10.94)
Deffered Tax	(49.01)	(34.12)
Total	**1,582.74**	**1,001.79**

(Rs in Lakhs)

31. Other Comprehensive Income	For the Year ended March 31, 2026	For the Year ended March 31, 2025
(A) Remeasurements of the net defined benefit liability (asset)		
Gain/(Loss) due to re-measurement	2.25	(6.62)
Gain due to changes in fair value	2.25	(6.62)
Income tax relating to above	(0.57)	1.67
Net Gain due to changes in fair value	**1.68**	**(4.95)**

(Rs in Lakhs)

32. Earnings per Equity Share (For Discontinued Operation):	For the Year ended March 31, 2026	For the Year ended March 31, 2025
(A) Basic Earning Per Share		
Net Profit /(Loss) from discontiniued operations	-	-
Weighted average number of Equity Shares (post Bonus and Split)	5,98,59,000	5,98,59,000
Basic Earning per share of Rs.5/- each in (Rs.)*	-	-
(B) Diluted Earning Per Share		
Net Profit /(Loss) from discontiniued operations	-	-
Weighted average number of Equity Shares (post Bonus and Split)	5,98,59,000	5,98,59,000
Add: Prospective Equity Shares(Pending for allotment)	-	-
	5,98,59,000	5,98,59,000
Diluted Earning per share of Rs.5/- each in (Rs.)*	-	-

(Rs in Lakhs)

32. Earning per equity share (For Discontinued & Continuing Operation):	For the Year ended March 31, 2026	For the Year ended March 31, 2025
(A) Basic Earning Per Share		
Net Profit /(Loss) attributable to Equity Shareholders	4,446.86	2,906.11
Weighted average number of Equity Shares (post Bonus and Split)	5,98,59,000	5,98,59,000
Basic Earning per share of Rs.5/- each in (Rs.)	**7.43**	**4.85**
(B) Diluted Earning Per Share		
Net Profit /(Loss) attributable to Equity Shareholders	4,446.86	2,906.11
Weighted average number of Equity Shares (post Bonus and Split)	5,98,59,000	5,98,59,000
Add: Prospective Equity Shares(Pending for allotment)		
	5,98,59,000	5,98,59,000
Diluted Earning per share of Rs.5/- each in (Rs.)	**7.43**	**4.85**

There are no such material development taken place after the reporting date, i.e; March 31, 2026

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EXPRESSION 360 SERVICES INDIA LIMITED
(Formerly Known as Expression 360 Services India Private Limited)
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Note-19.1 Ageing Schedule of Trade Payables

(i) Ageing schedule for trade payables outstanding as at 31st March, 2026 is as follows

Particulars	Outstanding for following periods from the date of payments				
	Upto 1 year	1 year to 2 year	2 year to 3 year	More then 3 years	Total (Rs. in Lakhs.)
(i) Undisputed Trade Payables - Micro & Small Enterprise	362.00	-	-	0.00	362.00
(ii) Undisputed Trade Payables - Other	5,414.32	74.25	54.52	40.37	5,583.45
(iii) Disputed Trade Payables- Micro & Small Enterprise	-	-	-	-	-
(iv) Disputed Trade Payables - Other	-	-	-	-	-
					5,945.46

(i) Ageing schedule for trade payables outstanding as at 31st March, 2025 is as follows

Particulars	Outstanding for following periods from the date of payments				
	Upto 1 year	1 year to 2 year	2 year to 3 year	More then 3 years	Total (Rs. in Lakhs.)
(i) Undisputed Trade Payables - Micro & Small Enterprise	560.95	-	-	-	560.95
(ii) Undisputed Trade Payables - Other	3,671.83	185.83	28.50	57.67	3,943.82
(iii) Disputed Trade Payables- Micro & Small Enterprise	-	-	-	-	-
(iv) Disputed Trade Payables - Other	-	-	-	-	-
					4,504.77

Notes:

1. The Company has the process of identification of 'suppliers' registered under the Micro, Small and Medium Enterprises Development ('MSMED') Act, 2006, by obtaining confirmations from all suppliers. The above disclosure has been extracted from the Audited financial Statements of the Company from the respective year.

2. Ageing of the Supplier, alogwith any amount involved in disputes as required by Schedule III of Companies Act, 2013 is disclosed below after it becomes due for payment. In case of no credit terms defined the break-up of agewise supplier balance is given below after considering from the date of transactions.

3. Disclosure as required under Micro, Small and Medium Enterprises Development ('MSMED') Act, 2006

Particulars	As at March 31,2026	As at March 31,2025
Principal amount due to suppliers registered under the MSMED Act and remaining unpaid as at year end	362.00	560.95
Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end on above amount	8.29	-
Principal amounts paid to suppliers registered under the MSMED Act, beyond the appointed day during the year	27.28	299.18
Interest paid, other than under section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the	-	-
Interest paid, under section 16 of MSMED Act, to suppliers registered under the MSMED Act, beyond the appointed day	-	-
Interest due and payable towards suppliers registered under MSMED Act, for payments already made	-	-
Interest remaining due and payable for earlier years	-	-

The above has been determined to the extent such parties could be identified on the basis of information available with the company regarding the status of suppliers under MSME.

Note-8.1: Ageing Schedule of Trade Receivables

(i) Ageing for Trade Receivables outstanding as at 31st March, 2026 is as follows

Particulars	Outstanding for following periods from the date of payments					
	Less then 6 month	Upto 1 year	1 year to 2 year	2 year to 3 year	More then 3 years	Total (Rs. in Lakhs.)
(i) Undisputed Trade receivables- considered good	10,028.79	292.72	302.70	56.33	142.73	10,823.28
(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade receivables- considered good	-	-	-	-	270.00	270.00
(iv) Disputed Trade receivables- considered doubtful	-	-	-	-	-	-
	-	-	-	-	-	-
Less: Allowance for expected credit losses						(884.99)
						10,208.29

(i) Ageing for Trade Receivables outstanding as at 31st March, 2025 is as follows

Particulars	Outstanding for following periods from the date of payments					
	Less then 6 month	Upto 1 year	1 year to 2 year	2 year to 3 year	More then 3 years	Total (Rs. in Lakhs.)
(i) Undisputed Trade receivables- considered good	7,014.14	63.55	254.73	78.96	139.23	7,550.61
(ii) Undisputed Trade receivables- considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade receivables- considered good	-	-	-	-	270.00	270.00
(iv) Disputed Trade receivables- considered doubtful	-	-	-	-	-	-
						7,820.61



EXPRESSION 360 SERVICES INDIA LIMITED
(Formerly Known as Expression 360 Services India Private Limited)
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Note- 1 CORPORATE INFORMATION

Expression 360 Services India Limited is a Public Company Domiciled In India Originally Incorporated as Expression Ad Agency Private Limited and Consequently the name of the Company was changed from Expression Ad Agency Private Limited to Expression 360 Services India Private Limited Vide Certificate Of Incorporation dated 16 August, 2019. Thereafter pursuant to the Conversion of the company from Private limited to Public Limited Company the name of the company was changed to Expression 360 Services India Limited vide certificate of incorporation dated 18th June, 2024 Issued By Registrar Of Companies, Kolkata, Being Corporate Identification Number U74300WB2010PLC143636.The Company is a Limited Company Incorporated Under The Provisions Of The Companies Act, 2013. Expression 360 Services India Limited. is running successfully and professionally in the Business Of Advertisement, Promotion, Marketing & Event Organising. The Registered office of the Company situated At 203/1, AJC Bose Road,Circus Avenue, Kolkata – 700017 (West Bengal). The Company Head its Operations From Kolkata & Delhi And Have Branches At Mumbai, Chennai, Guwahati, Patna, Bhubaneswar, Goa.

Objects of the company

The objects of Expression 360 Services India Limited are to carry on the business of Advertising Agents and for that purpose to purchase and sell advertising time or space on any Radio Station or television centre or Newspaper in India or abroad or any other kind of media currently in vogue which may be in vogue at any time like cinematograph or any Innovative medias. Printing Souvenirs, brochures, or any communication Btl item, hoardings, neon signs and other display devices of all kinds and descriptions to promote the sale or any other interest of its clients. To carry on the business of manufacture, purchase, sale, import, export of all kinds of equipment, plant and material required for the purpose of carrying on the business of advertising agents and also to act as Ins Accredited Newspaper space selling agency. To undertake, manage, and conduct business both in India and abroad, focusing on the planning, organizing, and execution of a diverse range of events and exhibitions. This includes government events, corporate gatherings, trade shows, conferences, Seminars and social events. The company focuses on planning, organizing, and running these events smoothly, ensuring client satisfaction and creativity. This includes handling all the logistics, working with vendors, managing budgets, promoting the event, and following all necessary rules and safety guidelines. The goal is to create memorable, high quality experiences for clients while keeping costs reasonable and maintaining a professional, innovative approach to every event.

Note- 2 SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENT :

This note provides a detailed list of the material accounting policies adopted in the preparation of these Audited Financial information.

i Statement of Compliance and Basis of Preparation

These Statements of the company have been prepared in accordance with Indian Accounting Standards (herein after referred to as "IndAS") as notified by the MCA under section 133 of the Companies Act, 2013 read with Companies Act (Indian Accounting Standards) Rules, 2015, as amended and other relevant provisions of the Act.The company is covered in the definition of Company other than Banking & NBFCs as defined in Companies (Indian Accounting Standards) (Amendment) Rules, 2016. Accordingly Divison-II of the Schedule-III as specified under the Companies Act, 2013 has been applied for the preparation & presentation of the Special Purpose Financial Statements.

The company has adopted IndAS with a transition date April 01, 2023 for statutory filing, According to IndAS-101"First time Adoption of Indian Accounting Standard".

All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the company ascertains its operating cycle for the purpose of current/non-current classification of assets and liabilities.

All amounts included in the Audited Financial Information are presented in Indian Rupees ("INR" or "₹" or "Rs."), which is also the Company's functional currency and all values are stated as INR or ₹ or Rs. Lakhs rounded of up to two decimals, except when otherwise indicated.

ii Basis of preparation and presentation: Historical cost convention:

The Audited Financial Information of the Company have been prepared on a historical cost basis, except for the following assets and liabilities which have been measured at fair value:

(a) Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments) and
(b) Defined benefits plan- plan assets are measured at fair value.

Current versus non-current classification:

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle; or
- Held primarily for the purpose of trading; or
- Expected to be realized within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle; or
- It is held primarily for the purpose of trading; or
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities respectively.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

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iii **Key accounting judgments, estimates and assumptions:**

The preparation of the Audited Financial Information in conformity with Ind AS requires management to make estimates, judgements and assumptions. These estimates, judgements and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the Audited Financial Information and the reported amounts of revenues and expenses during the period. Application of accounting policies that require critical accounting estimates involving complex and subjective judgements and the use of assumptions in these Audited Financial Information have been disclosed in the notes below:

A. Judgements:

In the process of applying Company's accounting policies, management has made the following judgments, which have the most significant effect on the amounts recognised in the Audited Financial Information.

(a) Leases:

The Company determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

The Company applies judgment in evaluating whether it is reasonably certain whether to exercise the option to renew or terminate the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise either the renewal or termination. After the commencement date, the Company re-assesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew or to terminate (e.g., construction of significant leasehold improvements or significant customisation to the leased asset).

B.Estimates and assumptions:

Key sources of estimation

The preparation of financial statements in conformity with Ind AS requires that the management of the Company make estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the financial statements. The estimates and underlying assumptions made by management are explained under respective policies. Revisions to accounting estimates include useful lives of property, plant and equipment & intangible assets, allowance for expected credit loss, future obligations in respect of retirement benefit plans, expected cost of completion of contracts, fair value/recoverable amount measurement, etc. Difference, if any, between the actual results and estimates is recognised in the period in which the results are known.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities, are described below. Accounting estimates could change from period to period. Actual results could differ from these estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the Audited Financial Information in the period in which changes are made and if material, then effects are disclosed in the notes to the Audited Financial Information.

(a) Taxes:

Uncertainties exist with respect to the interpretation of tax regulations, changes in tax laws, and the amount and timing of future taxable income. Given the wide range of business relationships differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Company establishes provisions, based on reasonable estimates. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority.

(b) Defined benefit plans:

The cost of defined benefit plans (i.e. gratuity benefit) is determined using actuarial valuations. An actuarial valuation involves making various assumptions which may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. The same is disclosed in **Note 41.A "Employee Benefit Expenses".**

(c) Fair value measurement of financial instruments:

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques, including the discounted cash flow (DCF) model, which involve various judgements and assumptions.

(d) Property, plant and equipment:

Property, plant and equipment represents significant portion of the asset base of the Company. The charge in respect of periodic depreciation is derived after determining an estimate of assets expected useful life and expected value at the end of its useful life. The useful life and residual value of Company's assets are determined by management at the time asset is acquired and reviewed periodically including at the end of each reporting period. The useful life is based on historical experience with similar assets, in anticipation of future events, which may have impact on their life such as change in technology or commercial obsolescence arising from changes or improvements in production or from a change in market demand of the product or service output of the asset.

iv **Material Accounting Policies:**

(A) Property, Plant and Equipment

(i) Recognition and Measurement:

An item of property, plant and equipment that qualifies as an asset is measured on initial recognition at its cost. Following the initial recognition, all items of property, plant and equipment are measured at cost, less accumulated depreciation and accumulated impairment losses, if any. The cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes or levies, directly attributable cost of bringing the item to its working condition for its intended use and the initial estimate of decommissioning, restoration and similar liabilities, if any. Such cost also includes the cost of replacing part of the property, plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met. Other Indirect expenses incurred relating to project, net of income earned during the project development stage prior to its intended use, are considered as pre-operative expenses and disclosed under Capital Work-in- Progress. Items such as spare parts, stand-by equipment and servicing equipment that meet the definition of property, plant and equipment are capitalised at cost and depreciated over their useful life.

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If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment. The Management of respective companies have carried out the technical review for identification of significant components with different useful life with that of useful life of the original assets to which it belongs. However, based on technical analysis, it has been noticed that the useful life of the significant components is more or less remain the same with that of the original assets to which it belongs so no separate useful life are assigned to significant components. All the significant components are depreciated based on the same useful life with that of original assets to which it belongs.

(ii) Subsequent Expenditure:

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company and cost of the item can be measured reliably.

(iii) Depreciation:

Depreciation on items of property, plant and equipment is provided to the extent of depreciable amount on the Written-Down Value (WDV) Method. Depreciation is provided by the Company based on useful life of the assets as prescribed in Schedule II of the Act. Freehold land is not depreciated. Useful Life considered for calculation of depreciation for various class of assets are as under:

Sr. No.	Property, Plant and Equipment class	Useful life (Years)
1	Building	30
2	Plant & Machinery	15
3	Furniture & Fixtures	10
4	Vehicle / Motor Cars	8
5	Office Equipments	5
6	Motor cycles, scooters	10
7	Mobile Phones	5
8	Computer and Laptops	3

The useful lives, residual values of each part of an item of property, plant and equipment and the depreciation methods are reviewed at the end of each reporting period. If any of these expectations differs from previous estimates, such change is accounted for as a change in an accounting estimate and adjusted prospectively.

(iv) De-recognition:

The carrying amount of an item of property, plant and equipment is derecognised on disposal or when no future economic benefits are expected from its use or disposal.

Gains or losses arising from de-recognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is derecognised.

(v) Capital Work-in-Progress (CWIP)

Projects under which tangible assets are not yet ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses and attributable borrowing costs. Advances given towards acquisition of fixed assets outstanding at each balance sheet date are disclosed as other non-current assets and not included as a part of capital work-in-progress.

Costs incurred during the period of implementation of a project, till it is commissioned, is accounted as capital work-in-progress and after commissioning the same is transferred/allocated to the respective item of property, plant and equipment.

(B) Intangible Assets

(i) Recognition and Measurement

Intangible assets are recognised when it is probable that the future economic benefits that are attributable to the assets will flow to the Company and the cost of the asset can be measured reliably. Intangible assets are initially measured at cost. Such intangible assets are subsequently measured at cost less accumulated amortisation and any accumulated impairment losses.

(ii) Subsequent Expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is recognised in statement of profit and loss in the period in which expenditure is incurred.

(iii) Amortization

Intangible assets with finite lives are amortised over the estimated useful economic life using the Written-Down Value (WDV) Method. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss. The estimated useful life of intangible assets as determined by the Company is mentioned as below:

Sr. No.	Asset Class	Useful Life (Years)
1	Intangible Assets / Computer Software	3

(C) Leases

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgment.

The Company uses judgment in assessing whether a contract (or part of contract) include a lease, the lease term (including anticipated renewals), the applicable discount rate, variable lease payments whether are in-substance fixed. The judgment involves assessment of whether the asset included in the contract is a fully or partly identified asset based on the facts and circumstances, whether the contract include a lease and non-lease component and if so, separation thereof for the purpose of recognition and measurement, determination of lease term basis, inter alia the non-cancellable period of lease and whether the lessee intends to opt for continuing with the use of the asset upon the expiry thereof, and whether the lease payments are fixed are variable or a combination of both.

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

For arrangements entered prior to transition date, the Company has determined whether the arrangement contain lease on the basis of facts and circumstances existing on the date of transition.

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(i) Right of Use Assets

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and accumulated impairment losses, and adjusted for any re-measurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the unexpired period of lease.

(ii) Lease Liabilities

At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is re-measured if there is a modification, a change in the lease term, or a change in the lease payment

(iii) Short-term leases and leases of low-value assets

The Company applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). Further the above lease also qualifies for low-value assets recognition exemption as they are of low-value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

v **Financial Assets**

(i) Initial Recognition and Measurement

All financial assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets, which are not at Fair Value Through Profit or Loss (FVTPL), are adjusted to the fair value on initial recognition. Purchase and sale of financial assets are recognised using trade date accounting.

(ii) Subsequent Measurement

(a) Financial Assets measured at Amortised Cost (AC)

A Financial asset is subsequently measured at amortised cost if it meets the following criteria:

i. the asset is held within a business model whose objective is to hold the asset in order to collect contractual cash flows, and

ii. the contractual terms of the financial asset give rise on a specified date to cash flows that are solely payments of principal and interest on the principal outstanding.

(b) Financial Assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)

A Financial Asset is measured at FVTOCI, if it meets the following criteria:

i. the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and

ii. the contractual terms of the financial asset give rise on specified dates to cash flows that represents solely payments of principal and interest on the principal amount outstanding.

The Company has made an irrevocable election for its investments which are classified as equity instruments to present the subsequent changes in fair value in other comprehensive income based on its business model.

On de-recognition of such financial assets, cumulative gain or loss previously recognised in other comprehensive income is not reclassified from the equity to statement of profit and loss.

(c) Financial Assets measured at Fair Value through Profit or Loss (FVTPL)

A financial asset which is not classified in any of the above categories are measured at FVTPL. These assets are subsequently measured at fair value. Net gains and losses, including any interest or divided income, are recognised in profit or loss.

Financial assets are reclassified subsequent to their recognition, if the Company changes its business model for managing those financial assets. Changes in business model are made and applied prospectively from the reclassification date which is the first day of immediately next reporting period following the changes in business model in accordance with principles laid down under Ind AS 109 Financial Instruments.

Current investment made in Mutual Fund are measured at FVTPL.

(d) Other Equity Investments

All other equity investments are measured at fair value, with value changes recognised in statement of profit and loss, except for those equity investments for which the Company has elected to present the value changes in other comprehensive income. However, dividend on such equity investments is recognised in statement of profit and loss when the Company right to receive payment is established.

(e) Impairment of Financial Assets

In accordance with Ind AS 109, the Company (ECL) model, for evaluating impairment of financial assets other than those measured at Fair Value Through Profit and Loss (FVTPL). Expected credit losses are measured through a loss allowance at an amount equal to:

The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date); or
Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

For trade receivables the Company applies "simplified approach" which requires expected lifetime losses to be recognised from initial recognition of the receivables. The Company uses historical default rates to determine impairment loss on the portfolio of trade receivables. At every reporting date these historical default rates are reviewed and changes in the forward looking estimates are analysed.

For other assets, the Company uses 12-month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk, full lifetime ECL is used.

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vi Financial Liabilities

(i) Initial Recognition and Measurement

All financial liabilities are recognised at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognised in the statement of profit and loss as finance cost.

(ii) Subsequent Measurement

Financial liabilities are carried at amortised cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

(iii) De-recognition of Financial Instruments

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de- recognition under Ind AS 109. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognize the financial asset and also recognizes a borrowing for the proceeds received.

A financial liability (or a part of a financial liability) is derecognised from the balance sheet when the obligation specified in the contract is discharged or cancelled or expired.

(iv) Offsetting

Financial assets and financial liabilities are offset and the net amount is presented in the balance sheet when, and only when, the Company has a legally enforceable right to set off the amount and it intends, either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

vii Fair Value Measurement

The Company measures financial instruments, such as, investments, derivatives at fair value at each balance sheet date.
Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability,
- In the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest. The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs. All assets and liabilities for which fair value is measured or disclosed in the consolidated financial statements are categorized within the fair value hierarchy, described as follows, which gives highest priority to quoted prices in active markets and the lowest priority to unobservable inputs.

Level 1----Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
Level 2---Valuation techniques for inputs other than quoted prices included within Level 1 that are observable for the asset or Liability either directly or indirectly.
Level 3---Valuation techniques for inputs that are unobservable for the asset or liability.
For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

viii Impairment of Non-Financial Assets

The company's non-financial assets, other than inventories and deferred tax assets, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the CGU (or the asset).

The Company corporate assets (e.g., central office building for providing support to various CGUs) do not generate independent cash inflows. To determine impairment of a corporate asset, recoverable amount is determined for the CGUs to which the corporate asset belongs.

An impairment loss is recognised if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognised in the statement of profit and loss except for properties previously revalued with the revaluation surplus taken to other comprehensive income. For such properties, the impairment is recognised in other comprehensive income up to the amount of any previous revaluation surplus. An impairment loss in respect of assets for which impairment loss has been recognised in prior periods, the Company reviews at each reporting date whether there is any indication that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. Such a reversal is made only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.



ix Foreign Currencies Transactions and Translation

(i) Functional and Presentation Currency:
Items included in the financial statements are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The Company's

Audited Financial Information are presented in Indian Rupee (INR) which is also the Company's Functional Currency.

(ii) Transactions and Balances:
On initial recognition, transactions in foreign currencies entered by the Company are recorded in the functional currencies, by applying to the foreign currency rate, the spot exchange rate between the functional currency and the foreign currency at the date of the transaction. Exchange differences arising on foreign exchange transactions settled during the period are recognised in the statement of profit and loss.

Foreign currency monetary items (Monetary assets and liabilities) outstanding of the Company as at the reporting date are translated using the exchange rates prevailing at such reporting dates. Non-monetary items that are measured at historical cost in a foreign currency, are translated using the exchange rate at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency, are translated using the exchange rates at the date when the fair value is measured.

In case of an asset, expense or income where a non-monetary advance is paid/received, the date of transaction is the date on which the advance was initially recognised. If there were multiple payments or receipts in advance, multiple dates of transactions are determined for each payment or receipt of advance consideration.

(iii) Exchange Differences:
Exchange differences arising out of these translations are recognised in the statement of profit and loss in the period in which they arise with exception of exchange differences arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e. translation differences on items whose fair value gain or loss is recognised in other comprehensive income or statement of profit and loss are also recognised in other comprehensive income or statement of profit and loss, respectively).

x Cash and cash Equivalents
The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

xi Provisions, Contingent Liabilities and Contingent Assets
Provisions are recognised when the Company has a present obligation (legal or constructive) 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 a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

(i) contingent liability is:
(a) a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity or;

(b) a present obligation that arises from past events but is not recognised because;
i. it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or
ii. the amount of the obligation cannot be measured with sufficient reliability.
Disclosure of contingent liability is made 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 embodying economic benefits will be required to settle or a reliable estimate of amount cannot be made.

A contingent asset is a possible asset that arises from the past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more of uncertain future events not wholly within the control of the entity. Contingent assets are disclosed in the Audited Financial Information by way of notes to accounts when an inflow of economic benefits is probable.

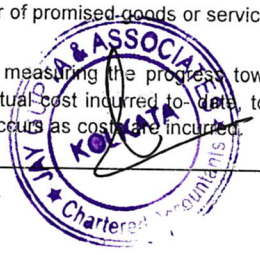
xii Discontinued operations and non-current assets held for sale
Discontinued operation is a component of the Company that has been disposed of or classified as held for sale and represents a major line of business.
Non-current assets and disposal groups are classified as held for sale if their carrying amount is intended to be recovered principally through a sale (rather than through continuing use) when the asset (or disposal group) is available for immediate sale in its present condition subject only to terms that are usual and customary for sale of such asset (or disposal group) and the sale is highly probable and is expected to qualify for recognition as a completed sale within one year from the date of classification.

Non-current assets and disposal groups classified as held for sale are measured at lower of their carrying amount and fair value less costs to sell.

xiii Revenue Recognition (Revenue from Contracts with Customers)
The Company derives revenue primarily from Event & Exihibition services, Media & Publication services, Creative content, Catering and related services.

(i) Sale of Goods & Services:
Revenue from contracts with customers is recognised when a performance obligation is satisfied by transfer of promised goods or services to a customer.

For performance obligation satisfied over time, the revenue recognition is done using input method by measuring the progress towards complete satisfaction of performance obligation. The progress is measured in terms of a proportion of actual cost incurred to-date, to the total estimated cost attributable to the performance obligation as it best depicts the transfer of control that occurs as costs are incurred.



The Company transfers control of a goods or service over time and therefore satisfies a performance obligation and recognises revenue over a period of time if one of the following criteria is met:

(a) the customer simultaneously consumes the benefit of the Company's performance or,
(b) the customer controls the asset as it is being created/enhanced by the company's performance or,
(c) there is no alternative use of the and the company has neither explicit or implicit right of payment considering legal precedents,
In all other cases, performance obligation is considered as satisfied at a point in time.
The revenue is recognised to the extent of transaction price allocated to the performance obligation satisfied. Transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring goods or services to a customer excluding amounts collected on behalf of a third party.

(ii) Significant judgments are used in:

a. Determining the revenue to be recognised in case of performance obligation satisfied over a period of time; revenue recognition is done by measuring the progress towards complete satisfaction of performance obligation.

b. Determining the expected losses, which are recognised in the period in which such losses become probable based on the expected total contract cost as at the reporting date.

(iii) Revenue from operations:

Revenue includes adjustments made towards liquidated damages and variation wherever applicable. Escalation and other claims, which are not ascertainable/acknowledged by customers are not taken into account.

Revenue from sale of services is recognised as follows: Revenue is recognised when the service is delivered to the customer and it is probable that the Company will collect the consideration to recognised either over the period of time or at a point of time based on a assesment which it is entitled for the services provided.

The Company does not expect to have any contracts where the period between the transfer of the promised goods or services to the customer and payment by the customer exceeds one year. As a consequence, it does not adjust any of the transaction prices for the time value of money.

(iv) Dividend and Interest Income:

Dividend income from investments is recognized when the Company's right to receive the payment has been established, which is generally when shareholders approve the dividend.

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on time basis, by reference to the principal outstanding and at the effective interest rate applicable.

For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the Effective Interest Rate (EIR), which is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. Interest income is included in other income in the statement of profit and loss.

(v) Government grants, subsidies and export incentives:

Government grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with.

Government grants relating to income are deferred and recognised in the profit or loss over the period necessary to match them with the costs that they are intended to compensate and presented within other income.

Government grants/subsidies relating to the purchase of property, plant and equipment are deducted from the Carrying amount of the Assets. The grant is recognised in the Statement of Profit and Loss over the useful life of the depreciable assets.

xiv Inventories

Inventories have been valued on the following basis:

Nature of Inventories	Basis of Inventories Valuation
Stores and Consumables	Stores and consumables are valued at cost.
	Cost represents material, labour and other incidental costs to bring the inventory in present location and condition.

xv Provision For Current And Deferred Tax

(i) Current Tax: Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

(ii) Deferred tax: is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. However, deferred tax liabilities are not recognized if they arise from the initial recognition of goodwill. Deferred tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

(iii) Minimum Alternate Tax (MAT):

Minimum Alternate Tax (MAT) credit are recognised if there is convincing evidence that the Company will pay normal tax after the tax holiday period and the resultant asset can be measured reliably. The excess tax paid under MAT provisions, being over and above regular tax liability, can be carried forward for a period of the years from the year of recognition and is available for set off against future tax liabilities computed under regular tax provisions, to the extent MAT liability. Provisions of MAT is not applicable to the company as the company has opted for lower taxation u/s 115BAA of the Income Tax Act from F.Y. 2019-20 (A.Y. 2020-21).

(iv) Presentation of Current and Deferred Tax:

Current and deferred tax are recognised as income or an expense in the statement of profit and loss, except when they relate to items that are recognised in other comprehensive income, in which case, the current and deferred tax income/expense are recognised in other comprehensive income.

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The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognised amounts and where it intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously. In case of deferred tax assets and deferred tax liabilities, the same are offset if the Company has a legally enforceable right to set off corresponding current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority on the Company.

xvi Borrowing Costs

Borrowing costs includes interest & exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs directly attributable to the acquisition, construction or production of an asset which necessarily take a substantial period of time to get ready for their intended use or sale are capitalized as part of the cost of that asset. All other borrowing costs are recognised as an expensed in the period in which they occur.

xvii Segment Reporting

The Company identifies operating segments based on the dominant source, nature of risks and return and the internal organisation and management structure and for which discrete financial information is available. The CODM monitors the operating results of the segments for the purpose of making decisions about resource allocation and performance assessment.

The operating segment has been identified and reported taking into account its internal financial reporting, performance evaluation and organizational structure of its operations. Operating segment is reported in the manner evaluated by board, considered as chief operating decision maker under indAS 108 "Operating Segments".

The Company has only Two segments namely "Event Exhibition" and "Marketing & Communication" under Indian Accounting Standards (Ind AS) 108 on operating segments. Kindly refer the "Segment Reporting" sheet for details.

xviii Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit/(loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

xix Event Occurring after the reporting period:

Where events occurring after the balance sheet date provide evidence of conditions that existed at the end of the reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the balance sheet date of material size or nature are only disclosed.

xx Recent Indian Accounting Standards (Ind AS)

There are no new or amended standards issued but not effective as at the end of reporting period which may have a significant impact on the financials statements of the Company

xxi First-Time Adoption of Ind AS

The Company has voluntarily adopted Indian Accounting Standards as notified by the Ministry of Corporate Affairs and the financial statement for the year ended 31st March 2025 is the first set of Financial Statements prepared in accordance with the requirements of IND AS 101- First time adoption of Indian Accounting Standards. Accordingly, the transition date to IND AS is 01st April 2023.

Ind AS 101 First Time adoption to Ind AS prescribes the accounting principles for first time adoption of Ind AS. It lays downs various 'transition' requirements when a Company adopts Ind AS for the first lime. The accounting under Ind AS should be applied retrospectively at the time of transition to Ind AS. However, Ind AS 101 grants limited exemptions from these requirements. The Mandatory and Optional exemptions opted by the Company are mentioned below.

The effects of above transition to the equity as at 31 March 2024 and 01 April 2023 (Opening balance sheet date for IndAS financial statements) and on total comprehensive income for the years ended 31 March 2024 and 01 April 2023 has been explained as under.

Given below are the mandatory exceptions and optional exemptions applied In transition from previous GAAP to Ind AS:

Ind AS 101 allows first-time adopters certain exemptions from the retrospective application of certain requirements under Ind AS. The Company has applied the following exemptions:

(I) Mandatory Exceptions

The Company has applied the following exceptions to the retrospective application of Ind AS as mandatorily required under Ind AS 101.

(a) Estimates:

As per Ind AS 101 an entity's estimates In accordance with Ind AS at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is objective evidence that those estimates were In error.As per Ind AS 101 an entity's estimates In accordance with Ind AS at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with Indian GAAP (after adjustments to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error. Company's Ind AS estimates as at the transition date are consistent with the estimates as at the same date made in conformity with the Indian GAAP.

Company's IndAS estimates as at April 01, 2023 are consistent with the estimates as at the same date made in conformity with the previous GAAP

(b) Classification and Measurement of Financial Assets and Financial Liabilities:

In accordance with Ind AS 101, the Company has assessed the classification and measurement of financial assets on the basis of facts and circumstances that exist at the date of transition to Ind AS.

(II) Optional Exemptions

(a) Property Plant and Equipment and Intangible Assets:

In accordance of Para D7AA, the Company has opted to continue with the carrying amount of all its Property Plant and Equipment and Intangible assets measured in accordance with the previous GAAP as deemed cost on the date of transition to Ind AS.



(b) Leasee:

The Company has recognised Lease Liability and Right of Use asset, as required by Ind AS 116, on date of transition to Ind AS. In accordance with Provisions of Ind AS 101, the Company has recognised lease liability at the present value of the lease payments, discounted using the lessee's Incremental borrowing rate at the date of transition to Ind AS and right-of-use asset at its carrying amount as if Ind AS 116 had been applied since the commencement date of the lease, but discounted using the lessee's incremental borrowing rate at the date of transition to Ind AS measure a right-of-use asset at the date of transition to Ind AS.

(c) Investments in Subsidiaries, Associates and Joint Venture:

On the date of transition to Ind AS, a Company has recognised investments In certain equity shares/mutual funds i.e. other than subsidiaries, associates and Joint arrangements, asinstruments Fair value through Profit and loss (FVTPL). Accordingly, the Company has opted to designate such equity investments as FVTPL.

(III) Explanatory notes to the transition from Indian GAAP to IndAS:

(a) Property Plant and Equipment and Intangible Assets:

In accordance with Provisions of Ind AS 101, the Company has recognised right of use assets and lease liability pertaining to Property taken on Rent, at the present value of the lease payments made as at lease commencement date, discounted using the lessee's incremental borrowing rate at the date of transition to Ind AS and right-of-use asset at its carrying amount as if Ind AS 116 had been applied since the commencement date of the lease, but discounted using the lessee's incremental borrowing rate at the date of transition to Ind AS measure a right-of-use asset at the date of transition to Ind AS.

(b) Lease Liability and Right of Use Asset:

In accordance with Provisions of Ind AS 101, the Company has recognised right of use assets and lease liability pertaining to Property taken on Rent, at the present value of the lease payments made as at lease commencement date, discounted using the lessee's incremental borrowing rate at the date of transition to Ind AS and right-of-use asset at its carrying amount as if Ind AS 116 had been applied since the commencement date of the lease, but discounted using the lessee's incremental borrowing rate at the date of transition to Ind AS measure a right-of-use asset at the date of transition to Ind AS.

The Company applies the short-term lease recognition exemption to its short-term leases /rent (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option).

In addition, these leases also meet the criteria for the low-value asset lease recognition exemption, as the constituent components are deemed to be of low individual value. Lease payments on short-term leases and leases of low-value assets are recognized as expense on a straight-line basis over the lease term.

(c) Investment Property:

As per Para 7 of Ind As 40 - 'Investment Property", properties held to earn rentals or for capital appreciation or both is to be classified as investment property. The Company has Investment Property as on the reporting date.

(d) Investments In Equity Shares & Mutual Funds of Listed Entities

Pursuant to the adoption of IndAS, the Company has designated its investment in equity shares, Mutual fund or listed entities, previously measured at cost under Indian GAAP, to be measured at Fair Value Through Profit or Loss (FVTPL) in accordance with Ind AS 109 - Financial Instruments. This designation has been made in accordance with paragraph D19A of Ind AS 101 - First-time Adoption of Indian Accounting Standards.

(e) Non-Adjusting Events

Audit Qualifications Not Requiring Adjustments In the Audited Financial Information

(i) There are no audit qualifications in Auditor's Report for the years ended March 31, 2025 , March 31, 2024 and March 31, 2023.
There were no qualifications reported in the annexure to the Auditor's Report under the Companies (Auditor's Report) Order,2020 for the financial year ended March 31, 2025 and March 31, 2024 respectively.

Dividend on Equity Shares:

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
Dividend on Equity shares declared and paid during the year	NIL	NIL
Dividend per equity share of face value of 5 each for 31st March 2026 (Dividend per equity share of face value of 10 each for 31st March 2025: Nil per equity share of face value of Rs. 10 each)	NIL	NIL
Dividend distribution Tax on Dividend	NIL	NIL
Total	-	-

xxii Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

(i) Financial Assets:

The Company classifies its financial assets at Fair value through Other Comprehensive Income (FVOCI) or Fair value through Profit & Loss (FVTPL)
The classification is based upon two tests namely Business Model Test (BMT) and Contractual Cash Flow Test (CCFT).

BMT: where entity's objective is to hold assets for collecting contractual cash flows.
CCFT: Where contractual cash flows are solely payment of principal and interest on a specified due dates.

(ii) Measurement & Recognition of Financial Assets

(a) Investment in Mutual Funds

All investments in Mutual funds instruments classified under financial assets are initially measured at fair value. The Company opted to recognise mutual funds through P&L.

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xxiii Loans & Advances

The company extended loans and advances to both related and unrelated parties. To ensure proper classification of these financial assets, the Business Model and Contractual Cash Flow tests must be met. However, the loans and advances did not pass the Contractual Cash Flow test (CCFT), leading the company to classify them at Fair Value Through Profit & Loss (FVTPL).

The company has adopted IndAS with a transition date April 01, 2023 for statutory filing, According to IndAS-101"First time Adoption of Indian Accounting Standard" the company has option to carry loans & advance at its fair value or it may continue to carry at its historical cost which is known as 'deemed cost'. The company has opted to carry the loans at deemed cost in pursuance of IndAS-101.

(i) Derecognition

Financial assets are derecognized (removed from the company's statement of financial position) primarily when:
1. The rights to receive cash flows from the asset have expired, or
2. The company has transferred its rights to receive cash flows to a third party under a "pass through" arrangement and either:
   a) The company transferred the rights to receive cash flows from the financial asset, or
   b) The company retained the contractual right to receive the cash flows but assumes the obligation to pay them to one or more recipients.

If the company has transferred substantially all the risks and rewards of ownership of the financial assets, the asset is derecognized. If not, the asset is not derecognized. If the company neither transferred a financial asset nor retains substantially all risks and rewards of ownership, the financial asset is derecognized if the company has not retained control of it. If the company retains control, the asset continues to be recognized to the extent of its continuing involvement in the financial asset.

(ii) Impairment

In compliance with Ind AS 109, the company has evaluated and measured its Expected Credit Loss for impairment loss on financial assets. As of the review period, no such expected loss has been recognized.

xxiv Related Party Transactions

According to IndAS-24 the company has presented disclosures in NOTE. 37: Related Party Disclosures

xxv Loans and Advances in the nature of loan repayable on demand or without specifying the terms or period of repayment:

As at March 31, 2026, the Company has granted loans and advances in the nature of loans to related parties as under:

Particulars	Relationship	Amount Outstanding (₹ in lakhs)	% of Total Loans & Advances	Terms of Repayment	Secured / Unsecured
Unakhom Poly Products Private Limited	Group Company	NIL	NIL	Repayable on demand	Unsecured
Deep Roots Realty Advisory Private Limited	Group Company	NIL	NIL	Repayable on demand	Unsecured
Fanatic Sports Private Limited	Group Company	31.47	82.83%	Repayable on demand	Unsecured

As at March 31, 2025, the Company has granted loans and advances in the nature of loans to related parties as under:

Particulars	Relationship	Amount Outstanding (₹ in lakhs)	% of Total Loans & Advances	Terms of Repayment	Secured / Unsecured
Unakhom Poly Products Private Limited	Group Company	20.07	1.80%	Repayable on demand	Unsecured
Deep Roots Realty Advisory Private Limited	Group Company	1.87	0.17%	Repayable on demand	Unsecured

The above loans and advances are in the nature of advance and is unsecured, are repayable on demand. This advance have been granted in compliance with the provisions of the Companies Act, 2013

xxvi Provision

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

1.29 Employee Benefit Expenses :

(i) Short Term Employee Benefits : The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

(ii) Long Term Employee Benefits : Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability as at the Balance Sheet date on the basis of actuarial valuation as per Projected Unit Credit Method

(iii) Post-Employment Benefits

(a) Defined Contribution Plans: A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions towards Provident Fund, Employee State Insurance and Pension Scheme. The Company's contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

The Expenses recognised during the period towards defined contribution plan -

(Rs in Lakhs)

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Employers Contribution to EPF & ESIC	16.96	9.57

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(b) Defined Benefit Plans: The Company pays gratuity to the employees who have completed five years of service with the Company at the time of resignation/ superannuation. The gratuity is paid @ 15 days basic salary for every completed year of service as per the Payment of Gratuity Act, 1972

The liability in respect of gratuity and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services

The retirement benefit obligation recognized in the Balance Sheet represents the present value of the defned benetit Obligation as adjusted for unrecogmzed past service cost, as reduced by the fair vaue of scheme assets. Any asset resulting frorn this calculation is limited to past service cast. plus the present value of available refunds and reductions In future contributions to the Schemes.

(i) Actuarial Risk

It is the risk that benefits will cost more than expected. This can be arise due to one of the following reasons:-

- Adversary Salary Grwoth Experience
- Variability in mortality rates
- Variability in withdrawal rates

(ii) Investment Risk

Investment Risk For funded plans thet rely On insurers for managing the assets the value o' assets certifed by the insurer may not be the fair value of instruments backing the liability, Ir such cases. the present value Ofthe assets is independent of the future discount rato This the net liability ar the funded status if there are significant changes in the discount rate during the inter-valuation period.

(iii) Liquidity Risk

Employees with high salanes and long durations or those higher in hierarchy, accumulate significant level Of benefits. If Some Of such employees resigrgretire from the Company there can be strain on the cashbows.

(iv) Market Risk

Market Risk Market rosi is a collective term for risks that are related to the changes and fluctuations of the funancial markets.One actuarial assumption that has a material effect is the discount rate.

(v) Legislative Risk

Legislative risk is the risk of increase in the plan liabilities or reductiom, in the plan assets due to change in the legislation /regulation. The government may arnend the Payment Of Gratuity Act or Shop and Establishment Act thus requiring the companies to pay higher benefits to the employees.

(vi) Description of any Amendments, Curtailments and Settlements

There are no changes in the benefit scheme since the last valuation There are no special events such as benefit improvements or curtailments or settlements during the inter-valuation period.

The following tables summarise the components of defined benefit expense recognised in the Statement of profit and Loss/Other Comprehensive Income and funded status and amounts recognised in the Balance sheet for the respective plans.

Reconciliations

(Rs in Lakhs)

Sl No.	Defined benefit plans	For the year ended 31.03.2026	For the year ended 31.03.2025
1	**Expenses recognised in statement of profit and**		
	Current service cost	16.19	12.00
	Past service cost	-	-
	Expected return on plan assets	-	-
	Net interest cost / (income) on the net defined benefit	4.20	2.61
	Net actuarial (gain)/ loss recognized in the year	-2.25	6.62
	Loss (gain) on curtailments		
	Total expenses included in Employee benefit expenses	**18.15**	**21.23**
	Discount Rate as per para 78 of AS 15R (2005)	**7.25%**	**6.80%**
2	**Net asset /(liability) recognised as at balance sheet date:**		
	Present value of defined benefit obligation	74.22	58.86
	Fair value of plan assets	-	-
	Funded status [surplus/(deficit)]	**(74.22)**	**(58.86)**
3	**Movements in present value of defined benefit obligation**		
	Present value of defined benefit obligation at the beginning of the year	58.85	37.63
	Current service cost	16.19	12.00
	Past service cost	-	-
	Interest Cost	4.20	2.61
	Actuarial (gains) / loss	-2.25	6.62
	Benefits paid	-2.78	-
	Present value of defined benefit obligation at the end of the year	**74.22**	**58.85**
	Classification		
	Current liability	5.94	3.11
	Non-current liability	68.28	55.74
		74.22	**58.86**

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Major Assumptions :--

Particulars		
i) Retirement Age	60yrs	60yrs
ii) Discount Rate	7.25%	6.80%
iii) Salary Growth Rate	7.00%	7.00%
iv) Mortality Rate	1.12%	1.12%

Amount, timing and uncertainty of future cash flows

Sensitivity to key assumptions

Particulars	31.03.2026 (12 Months)	31.03.2025 (12 Months)
Discount Rate Sensitivity		
Increase by 0.5%	70.62	55.93
(% of Change)	-4.85%	-4.98%
Decrease by 0.5%	78.11	62.03
(% of Change)	5.25%	5.39%
Salary Growth Rate Sensitivity		
Increase by 0.5%	77.05	61.19
(% of Change)	3.82%	3.97%
Decrease by 0.5%	71.54	56.16
(% of Change)	-3.62%	-4.58%
Withdrawal Rate(W.R.) Sensitivity		
W.R.× 110%	74.54	59.05
(% of Change)	0.44%	0.34%
W.R.× 90%	73.84	58.63
(% of Change)	-0.51%	-0.39%

A description of methods used for sensitivity analysis and its Limitations:

- Sensitivity analysis is performed by varrying a single parameter while keeping all other parameters unchanged.
- Sensitivity analysis fails to focus on the interrelationship between underlying parameters. Hence the result may vary if two or more variable are changed simultaneously.
- The method used does not indicate about the liklihood of change in any parameter and the extent of the change, if any.

The Effect of the Plan on the Entity's Future Cash Flows

The Description on funding arrangements and funding policy

The Company do not have any funding arrangement. They settle the Gratuity on Pay-N-Go basis.

The Expected Contributions to the Plan for the next annual reporting period.

The Expected contribution for the next year in (Rs.) Nil.

The Gratuity Benefits Scheme is manged on unfunded basis so Expected Contribution is shown as Nil.

The Maturity Profile of Defined Benefit Obligation

The Weighted Average Duration (Years) as at valuation date is 11.25years.

Expected Future Cashflows (Undiscounted)

(Rs. In Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Year 1 Cash Flows	5.94	3.11
Year 2 Cash Flows	3.72	5.14
Year 3 Cash Flows	4.40	3.06
Year 4 Cash Flows	4.52	3.46
Year 5 Cash Flows	6.12	3.58
Year 6to 10 Cash Flows	30.28	20.33

The future accrual is not considered in arriving at the above cash-flows.

xxvii Earning Per Share

The Company reports Basic and Diluted earnings per equity share in accordance with the Indian Accounting Standard - 33 'Earning Per Share'. In determining earning per share, the Company considers the net profit after tax and includes the post tax effect of any extraordinary/exceptional items. The number of shares used in computing basic earning per share is the weighted average number of equity shares outstanding during the period. The number of shares used in computing diluted earning per share comprises the weighted average number of equity shares that would have been issued on the conversion of all potential equity shares. Dilutive potential equity shares have been deemed converted as of the beginning of the period, unless issued at a later date.

Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, share split and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

JAY GURU & ASSOCIATES KOLKATA Chartered Accountants

xxviii Previous Year Figures

The Company has reclassified, rearranged and regrouped the previous year figures in accordance with the requirements applicable in the current year.

xxix Employee Benefits Expense

Short term employee benefits

All employee benefits payable wholly within twelve months of rendering the services are classified as short-term employee benefits and they are recognised in the period in which the employee renders the related services. The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

Long term employee benefits

Defined Contribution Plans

The Company's contribution paid/payable during the period to Provident Fund, Pension Scheme and Employee State Insurance Scheme are considered as defined contribution plans.

Recognition and Measurements of Defined Contribution Plan

The contribution paid/payable under those plans are recognised as an expense, in the statement of profit and loss during the period in which the employee renders the services.

If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognised as a liability. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognised as an asset to the extent that the prepayment will lead to a reduction in future payment or a cash refund.

Defined Benefit Plans

The Company pays gratuity to the employees who have completed five years of service with the Company at the time of resignation superannuation. The gratuity is paid @15 days' basic salary for every completed year of service as per the Payment of Gratuity Act, 1972.

Recognition and Measurements of Defined Benefit Plan

The liability in respect of gratuity and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services. Actuarial gains and losses are recognised immediately in the statement of profit and loss and other comprehensive income in the period which they occur.

Termination benefits:

Termination benefits are charged to the Statement of Profit and Loss in the year of accrual when the Company is committed without any possibility of withdrawal of an offer made to either terminate employment before the normal retirement date or as a result of an offer made to encourage voluntary retirement.

Compensated absences and earned leaves:

The Company's current policy permits eligible employees to accumulate compensated absences up to a prescribed limit and receive cash in lieu thereof in accordance with the terms of the policy. The Company measures the expected cost of accumulating compensated absences as the additional amount that the Company expects to pay as a result of unused entitlement that has accumulated as at the reporting date. The expected cost of these benefits is calculated using the projected unit credit method by qualified actuary every year. Actuarial gains and losses arising from experience adjustment and changes in actuarial assumptions are recognized in the statement of profit and loss in the period in which they arise. The obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting period, regardless of when the actual settlement is expected to occur.

xxx Leave Encashment

As per the company's policy, leave encashment is paid to employees in the year in which it becomes due. Unutilized leave is not permitted to be carried forward to subsequent financial years. Accordingly, there is no provision created towards leave encashment liabilities as at the balance sheet date, since no obligation exists beyond the current reporting period.

In terms of our report of even date

For, JAY GUPTA & ASSOCIATES
Chartered Accountants
FRN : 329001E

JAY GUPTA & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

CA JAY SHANKER GUPTA
Partner
Membership No. 059535

Place : Kolkata
Date : 31-08-2026

For and on Behalf of the Board
EXPRESSION 360 SERVICES INDIA LIMITED

Expression 360 Services India Limited — Managing Director

Mohit Gupta
Managing Director
DIN: 02269890

Expression 360 Services India Limited — Wholetime Director

Kanupriya Gupta
Whole Time Director
DIN: 09848901

Mamta R Gautam
Chief Financial Officer
PAN: AOXPG3348C

Sweta Agarwal
Company Secretary
M No.: ACS-48870

EXPRESSION 360 SERVICES INDIA LIMITED
(Formerly Known as Expression 360 Services India Private Limited)
CIN NO. U74300WB2010PLC143636
STATEMENT OF PRINCIPAL TERMS OF LOANS AND ASSETS CHARGED AS SECURITY

Note: 33

(Rs in Lakhs)

Name of Lender/Fund	Nature of Facility	Date of Issue	Sanctioned Amount (In Lakhs Rs.)	Securities offered	Re-Payment Period	Rate of Interest	Outstanding amount (In Lakhs Rs.) as on 31-03-2026	Outstanding amount (In Lakhs Rs.) as on 31-03-2025
Borrowings:								
SECURED LOANS								
Business Term Loan:								
HDFC Bank Limited	CC / BG	28-06-2025	990.00	Fixed Deposit of Rs. 20000000/- Dated : 27-02-2025, Maturity Date : 27-09-2029 & Fixed Deposit of Rs. 4500000/- Dated : 15-05-2025, Maturity Date : 15-11-2026 & Fixed Deposit of Rs. 25000000/- Dated : 09-07-2025, Maturity Date : 10-03-2027	Within 12 months	8.50%	417.64	3.75
ICICI Bank Limited*	Working Capital Loan	29-04-2025	490.00	The loan is secured by way of hypothecation of Current Assets and Fixed Deposits under the facility. The Current Assets and Fixed Deposits remain in the name of the borrower with the lending institution's lien marked with the appropriate authority, and it serves as the primary security for the loan until full repayment of the facility. The Facility of such overdaft is also with the contractual comfort by way Personal Guarantee of the Directors.	Within 12 months	9.25%	-	-
HDFC BANK (FORTUNER)	Auto Premium Loan	02-12-2024	30.00	The loan is secured by way of hypothecation of the vehicle financed under the facility. The vehicle remains registered in the name of the borrower with the lending institution's lien marked with the appropriate transport authority, and it serves as the primary security for the loan until full repayment of the facility.	39 Months	9.56%	19.48	27.99
HDFC BANK (RANGE ROVER)	Auto Premium Loan	25-02-2025	127.95	The loan is secured by way of hypothecation of the vehicle financed under the facility. The vehicle remains registered in the name of the borrower with the lending institution's lien marked with the appropriate transport authority, and it serves as the primary security for the loan until full repayment of the facility.	39 Months	9.60%	89.19	125.10
ICICI VOLVO CAR LOAN	Used Car Loan	30-07-2021	41.00	The loan is secured by way of hypothecation of the vehicle financed under the facility. The vehicle remains registered in the name of the borrower with the lending institution's lien marked with the appropriate transport authority, and it serves as the primary security for the loan until full repayment of the facility.	48 Months	13.01%	-	5.34
Mercedes-Benz Financial Services	Car Loan	15-06-2024	50.00	The loan is secured by way of hypothecation of the vehicle financed under the facility. The vehicle remains registered in the name of the borrower with the lending institution's lien marked with the appropriate transport authority, and it serves as the primary security for the loan until full repayment of the facility.	24 Months	9.50%	6.78	32.35

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

EXPRESSION 360 SERVICES INDIA LIMITED
(Formerly Known as Expression 360 Services India Private Limited)

CIN NO. U74300WB2010PLC143636

STATEMENT OF PRINCIPAL TERMS OF LOANS AND ASSETS CHARGED AS SECURITY

Note: 33

(Rs in Lakhs)

Name of Lender/Fund	Nature of Facility	Date of Issue	Sanctioned Amount (In Lakhs Rs.)	Securities offered	Re-Payment Period	Rate of Interest	Outstanding amount (In Lakhs Rs.) as on 31-03-2026	Outstanding amount (In Lakhs Rs.) as on 31-03-2025
ICICI Car Loan (MG Select)	Car Loan	01-11-2025	50.00	The loan is secured by way of hypothecation of the vehicle financed under the facility. The vehicle remains registered in the name of the borrower with the lending institution's lien marked with the appropriate transport authority, and it serves as the primary security for the loan until full repayment of the facility.	36 Months	8.40%	45.15	-
							578.24	**194.52**
*ICICI Bank O/D Balance (Dr.) regrouped under Cash & Cash Equivalent								
Total A							**578.24**	**194.52**
Unsecured Loan								
Term Loan								
Bajaj Finance Limited	Direct Business Loan Flexi	27-06-2021	20.18	Unsecured loan	48 Months	15.00%	-	2.18
Innovative Commercial Pvt. Ltd.	Working Capital Loan	02-08-2018	170.00	Unsecured loan	Repayable on demand	9.25%	-	18.36
Mukand Poly Products	Working Capital Loan	04-09-2024	1,000.00	Unsecured loan	Repayable on demand	0.00%	-	4.14
SKG ASSET MANAGEMENT PRIVATE LIMITE	Working Capital Loan	17-05-2024	100.00	Unsecured loan	Repayable on demand	9.00%	-	107.08
Total B							**-**	**131.76**
Grand Total (A+B)							**578.24**	**326.28**

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

EXPRESSION 360 SERVICES INDIA LIMITED
(Formerly Known as Expression 360 Services India Private Limited)
CIN NO. U74300WB2010PLC143636

Notes forming part of the Financial Information

Note. 34: Financial Instruments

i) Capital Risk Management **(Rs in Lakhs)**

The Company being in a capital intensive industry, its objective is to maintain a strong credit rating, healthy capital ratios and establish a capital structure that would maximise the return to stakeholders through optimum mix of debt and equity.

The Company's capital requirement is mainly to fund its capacity expansion, repayment of principal and interest on its borrowings and strategic acquisitions. The principal source of funding of the Company has been, and is expected to continue to be, cash generated from its operations supplemented by funding from bank borrowings and the capital markets. The Company is not subject to any externally imposed capital requirements.

The Company regularly considers other financing and refinancing opportunities to diversify its debt profile, reduce interest cost and elongate the maturity of its debt portfolio, and closely monitors its judicious allocation amongst competing capital expansion projects and strategic acquisitions, to capture market opportunities at minimum risk.

The Company monitors its capital using gearing ratio, which is net debt, divided to total equity. Net debt includes, interest bearing loans and borrowings less cash and cash equivalents, bank balances other than cash and cash equivalents and current investments.

Particulars	As at March 31,2026	As at March 31,2025
Long term borrowings	89.64	115.45
Short term borrowings	488.60	210.83
Less: Cash and cash equivalent	(1,770.35)	(731.64)
Less: Bank balances other than cash and cash equivalents	(95.62)	(347.99)
Net debt	**(1,287.74)**	**(753.35)**
Total equity	**9,843.72**	**5,969.72**
Gearing ratio	**(0.13)**	**(0.13)**

ii) Categories of Financial Instruments

The accounting classification of each category of financial instruments, and their carrying amounts, are set out below:

As at March 31,2026	Note	Carrying amount				Fair Value
		Amortised cost	FVTOCI	FVTPL	Total	Total
Financial Assets						
Investments (Mutual Fund)	7	-	-	2,060.91	2,060.91	2,060.91
Trade Receivables	8	10,208.75	-	-	10,208.75	10,208.75
Cash and cash equivalents	9 (A)	1,770.35	-	-	1,770.35	1,770.35
Bank balance other than cash & cash equivalent	9 (B)	95.62	-	-	95.62	95.62
Loans & Advances	10	37.99			37.99	37.99
Other financial assets	6 & 11	1,418.91	-	-	1,418.91	1,418.91
Total		**13,531.62**	**-**	**2,060.91**	**15,592.52**	**15,592.52**
Financial Liabilities						
Borrowings	15 & 18	578.24			578.24	578.24
Lease Liabilities	16 (A) & 16 (B)	781.74			781.74	781.74
Trade payables	19	5,945.46			5,945.46	5,945.46
Total		**7,305.43**	**-**	**-**	**7,305.43**	**7,305.43**

As at March 31,2025	Note	Carrying amount				Fair Value
		cost	FVTOCI	FVTPL	Total	Total
Financial Assets						
Trade Receivables	8	7,820.61	-	-	7,820.61	7,820.61
Cash and cash equivalents	9 (A)	731.64	-	-	731.64	731.64
Bank balance other than cash & cash equivalent	9 (B)	347.99	-	-	347.99	347.99
Loans & Advances	10	1,115.35			1,115.35	1,115.35
Other financial assets	6 & 11	944.04	-	-	944.04	944.04
Total		**10,959.63**	**-**	**-**	**10,959.63**	**10,959.63**
Financial Liabilities						
Borrowings	15 & 18	326.28			326.28	326.28
Lease Liabilities	16 (A) & 16 (B)	885.64			885.64	885.64
Trade payables	19	4,504.77			4,504.77	4,504.77
Total		**5,716.69**	**-**	**-**	**5,716.69**	**5,716.69**

iii) Fair Value Hierarchy of Financial Instruments

Financial Risk Management Objectives

The Company's Corporate finance department monitors and manages the financial risks relating to the operations of the Company through internal risk reports which analyse the exposures by degree and magnitude of risks. These risks include market risk (including currency risk, interest rate risk and other price risk), credit risk and liquidity risk.

The risk management policies are established to ensure timely identification and evaluation of risks, setting acceptable risk thresholds, identification and mapping controls against these risks, monitor the risk and their limits, improve risk awareness and transparency. Risk management policies and systems are reviewed regularly to reflect changes in the market conditions and Company's activities to provide reliable information to the management and the Board to evaluate the adequacy of the risk management framework in relation to the risk faced by the Company. The Company's finance function reports quarterly to the Company's Board of Directors that monitors risks and policies implemented to mitigate risk exposures. The Board of Directors reviews and agrees policies for managing each of these risks which are summarized below:

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Notes forming part of the Financial Information

Note. 34: Financial Instruments (Rs in Lakhs)

Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises two types of risk: interest rate risk and currency risk. Financial instruments affected by market risk include loans and borrowings, deposits and derivative financial instruments. The objective of market risk management is to avoid exposure in our foreign currency transactions and interest rate risk.

Interest rate risk management

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's debt obligations with floating interest rates. The Company manages its interest rate risk by having a balanced portfolio of fixed and variable rate loans and borrowings.

Interest rate sensitivity analysis

The sensitivity analyses below have been determined based on the exposure to interest rates for both fixed and floating rate borrowings at the end of the reporting period. For floating rate liabilities, the analysis is prepared assuming the amount of the liability outstanding at the end of the reporting period was outstanding for the whole year. A 50 basis point increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

The following table provides a break-up of the Company's fixed and floating rate borrowings and interest rate sensitivity analysis.

Particulars	As at March 31,2026	
	Gross amount	Interest rate sensitivity @0.50%
(i) Borrowings with fixed interest rate	-	NA
(ii) Borrowings with variable interest rate	578.24	2.89
Total	**578.24**	**2.89**

Particulars	As at March 31, 2025	
	Gross amount	Interest rate sensitivity @0.50%
(i) Borrowings with fixed interest rate	-	NA
(ii) Borrowings with variable interest rate	326.28	1.63
Total	**326.28**	**1.63**

0.1 Credit risk management

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers, counterparties to the derivative contract, bank balances, investment securities and other receivables. Credit risk is managed through credit approvals and continuous monitoring in the normal course of business. The Company establishes an allowance for doubtful debts and impairment that represents its estimate of expected credit losses in respect of trade and other receivables. The maximum exposure to credit risk in case of all the financial instruments covered below is restricted to their respective carrying amount.

Trade receivables

The credit period ranges from 30 days to 180 days. Before accepting any new customer, the company assesses the potential customer credibility and define credit limits for each customer, such limits are reviewed annually.

Cash and bank balances

The credit risk on liquid funds and other bank deposits is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating

Loans, deposits and advances

The Company's corporate treasury function manages the financial risks related to the business. The treasury function focuses on capital protection, liquidity and yield maximisation.

Loans, deposits and advances are extended to counterparties after assessing their financial capabilities. Counterparty credit limits are reviewed and approved by Board/Audit Committee of the Company. These limits are set to minimise the concentration of risks and therefore mitigates the financial loss through counterparty's potential failure to make payments. Expected credit losses are provided based on the credit risk of the counterparties.

Deposits and advances

The Company's Corporate treasury function manages the financial risks related to the business. The Treasury function focuses on capital protection, liquidity and yield maximisation. Deposits and Advances are extended to counterparties after assessing their financial capabilities. Counterparty credit limits are reviewed and approved by Board/Audit Committee of the Company. These limits are set to minimise the concentration of risks and therefore mitigates the financial loss through counterparty's potential failure to make payments.

0.2 Liquidity risk management

Liquidity risk refers to the risk of financial distress or extraordinary high financing costs arising due to shortage of liquid funds in a situation where business conditions unexpectedly deteriorate and requiring financing. Ultimate responsibility for liquidity risk management rests with the board of directors. The Company manages liquidity risk by maintaining reserves and banking facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

The following tables detail the Company's remaining contractual maturity for its financial liabilities with agreed repayment periods and its financial assets. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The tables include both interest and principal cash flows.

To the extent that interest flows are floating rate, the undiscounted amount is derived from interest rate existing at the end of the reporting period.

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Notes forming part of the Financial Information

Note. 34: Financial Instruments

(Rs in Lakhs)

Particulars	As at March 31,2026			
	< 1year	1-5 years	> 5 years	Total
Investments (Mutual Fund)	2,060.91			2,060.91
Trade Receivables	10,021.17	187.12	-	10,208.29
Cash and cash equivalents	1,770.35	-	-	1,770.35
Bank balance other than above	95.62	-	-	95.62
Loans	37.99			37.99
Other Financial Assets	1,418.91	-	-	1,418.91
Total Financial Assets	**13,344.04**	**187.12**	**-**	**13,531.16**
Financial Liabilities				
Long-term borrowings	89.64	-	-	89.64
Short-term borrowings	488.60	-	-	488.60
Lease Liabilities	781.74	-		781.74
Trade payables	5,776.32	169.13	-	5,945.46
Other Financial Liabilities	-	-	-	-
Total Financial Liabilities	**7,136.29**	**169.13**	**-**	**7,305.43**

Particulars	As at March 31, 2025			
	< 1year	1-5 years	> 5 years	Total
Financial Assets				
Trade Receivables	7,077.70	742.91	-	7,820.61
Cash and cash equivalents	731.64	-	-	731.64
Bank balance other than above	347.99	-	-	347.99
Loans	1,115.35			1,115.35
Other Financial Assets	274.40	669.63	-	944.04
Total Financial Assets	**9,547.08**	**1,412.55**	**-**	**10,959.63**
Financial Liabilities				
Long-term borrowings	-	115.45	-	115.45
Short-term borrowings	210.83	-	-	210.83
Lease Liabilities	160.96	724.68		885.64
Trade payables	4,232.78	272.00	-	4,504.77
Other Financial Liabilities	-	-	-	-
Total Financial Liabilities	**4,604.56**	**1,112.13**	**-**	**5,716.69**

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Note. 35: Contingent Liabilities
"Annexure on Contingent Liability"

(Rs in Lakhs)

Nature of Liability	As at March 31,2026
Claims against the company not recognised as liability	
Income Tax Demand	**209.14**
GST Demand	**536.73**

The Company has reviewed all its pending litigations and proceedings and has adequately provided for where provisions are required and disclosed as contingent liabilities where applicable, in these financial statements.

The Company is involved in taxation matters that arise from time to time in the ordinary course of business. Judgment is required in assessing the range of possible outcomes for some of these tax matters, which could change substantially over time as each of the matter progresses depending on experience on actual assessment proceedings by tax authorities and other judicial precedents. Based on its internal assessment, where the management considered necessary, the Company believes that it will be able to sustain its positions if challenged by the authorities and accordingly no additional provision is required for these matters.



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Note. 36: Ratio Analysis

AA Statement of Ratio:

Sr. No.	Particulars	Numerator	Denominator	As at (in %)		Variance (in %)	
				31-03-2026	31-03-2025	31-03-2026	31-03-2025
a)	Current Ratio	Current Assets	Current Liabilities	2.09	1.89	10.63%	17.13%
b)	Debt-Equity Ratio	Total Debt	Shareholder's Equity	0.06	0.05	7.48%	-16.21%
c)	Debt Service Coverage Ratio	Earnings before Interest, Depreciation and Tax	Debt Service	31.68	22.99	37.79%	54.19%
d)	Return on Equity Ratio	Net Profits after Taxes	Shareholder's Equity	0.45	0.49	-7.20%	-2.79%
e)	Inventory Turnover Ratio	Cost of Goods Sold	Average Value of Inventory	-	-	0.00%	0.00%
f)	Trade Receivables Turnover Ratio	Net Credit Sales	Average Trade Receivable	4.13	5.12	-19.45%	-27.54%
g)	Trade Payables Turnover Ratio	Net Credit Purchase	Average Trade Payables	5.39	5.62	-4.01%	-19.59%
h)	Net Working Capital Turnover Ratio	Operating Revenue	Average Working Capital	5.83	7.36	-20.75%	-4.39%
i)	Net Profit Ratio	Net Profits after Taxes	Operating Revenue	0.12	0.10	15.30%	50.80%
j)	Return on Capital Employed	Net Profits after Taxes	Capital Employed (Shareholdres' fund + Total Debt)	0.43	0.46	-7.56%	-1.81%
k)	Return on Investment	Income Generated from Investments	Closing investment	NA	NA	NA	NA

Sr. No.	Ratio Variance > 25%	Reasons for variance (2025-2026)
a)	Debt Service Coverage Ratio	Debt Service Coverage Ratio increased due to Increase in EBITDA during the year as Compared to Previous Financial Year.

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NOTE. 37: Related Party Disclosures

Related Party Disclosures

(i).List of Related Parties

Name of Related Party	Nature of Relationships
Mohit Gupta	Managing Director
Kanupriya Gupta	Whole Time Director (w.e.f 16.02 2026)
Ramesh Kumar Gupta	Director (Resigned dt. 16.02.2026)
Mamta R Gautam	Chief Financial Officer (CFO)
Sweta Agarwal	Company Secretary (CS) & Compliance Officer
Deep Roots Realty Advisory Pvt Ltd	Enterprise over which KMP have significant influence
Offbeet Media and Communications Private Limited	Enterprise over which KMP have significant influence
Skyland Transport Limited	Enterprise Controlled by KMP
Unakhom Poly Products Private Limited	Enterprise Controlled by KMP
Fanatic Sports Private Limited	Enterprise Controlled by KMP

(ii). Related Party Transactions **(Rs in Lakhs)**

Name of Related Party	Nature of Transactions	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Mohit Gupta	Director's Remuneration/ Salary	240.00	150.00
	Loan or Advance Taken/ (Repaid)	79.72	95.00
	Loan or Advance (Given)/ Repayment	79.72	95.00
	Reimbursement of Expenses/(Payment)	-	17.24
Ramesh Kumar Gupta	Director's Remuneration/ Salary	-	5.37
Kanupriya Gupta	Remuneration to Relatives of KMP	65.00	60.00
	Director's Remuneration/ Salary	13.00	-
Skyland Transport Limited	Purchase/ (Sales)	5.00	-
	Loan or Advance Taken/ (Repaid)	-	605.00
	Loan or Advance (Given)/ Repayment	-	605.00
	Interest Paid	-	2.40
Unakhom Poly Products Private Limited	Loan or Advance Taken/ (Repaid)	20.07	0.17
	Interest Income	1.66	1.66
	Loan or Advance (Given)/ Repayment	-	(0.29)
Deep Roots Realty Advisory Pvt Ltd	Interest Income	0.14	-
	Loan or Advance (Given)/ Repayment	2.01	0.24
Offbeet Media and Communications Private Limited	Purchase	769.49	1,734.22
	(Sales)	-	29.50
Mamta R Gautam	Salary	27.20	16.34
	Loan or Advance Taken/ (Repaid)	-	2.00
	Loan or Advance (Given)/ Repayment	-	2.00
Sweta Agarwal	Salary	9.20	6.67
Fanatic Sports Private Limited	Purchase/ (Sales)	131.52	1.94
	Loan or Advance Taken/ (Repaid)	1,050.00	450.00
	Loan or Advance (Given)/ Repayment	1,050.00	450.00
	Interest Income	66.43	19.84

(iii). Outstanding Balances **(Rs in Lakhs)**

Name of Related Party	Nature of Transactions	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Mohit Gupta	Director's Remuneration/ Salary Payable	1.08	-
	Reimbursement of Expenses Payable	8.68	
Kanupriya Gupta	Salary	-	3.60
Unakhom Poly Products Private Limited	Loans or Advances	-	20.07
Deep Roots Realty Advisory Pvt Ltd	Loans or Advances	-	1.87
Offbeet Media and Communications Private Limited	Interest on loan receivable	-	-
	Trade Payable	1.74	242.68
	Trade Receivables	29.50	29.50
Fanatic Sports Private Limited	Loans or Advances	48.95	-

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(iv)	**List of Holding, Subsidary and Associate Company**	
	- Holding Entity	The Company does not have any holding entity.
	- Subsidiary Entity	The Company does not have any subsidiary entity.
	- Associate Entity	The Company does not have any associate entity.
(v)	There is no adjustment required to be made to the profits or loss for complying with ICDS notified u/s 145(2) of Income Tax Act'1961.	

As per our Report of even date.
For, JAY GUPTA & ASSOCIATES
Chartered Accountants
FRN : 329001E

JAY GUPTA & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

JAY SHANKER GUPTA
Partner
Membership No. 059535

Place : Kolkata
Date : 31-08-2026

For & on Behalf of Board of Directors
EXPRESSION 360 SERVICES INDIA LIMITED

Expression 360 Services India Limited

Mohit Gupta
Managing Director
DIN: 02269890

Expression 360 Services India Limited

Kanupriya Gupta

Kanupriya Gupta
Whole Time Director
DIN: 09848901

Mamta R Gautam

Mamta R Gautam
Chief Financial Officer
PAN: AOXPG3348C

Sweta Agarwal

Sweta Agarwal
Company Secretary
M No.: ACS-48870

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Notes forming part of the Financial Information
(Rs in Lakhs, unless otherwise stated)

Note. 38: Segment Reporting

Segment Reporting

The Company is in the business of Events & Exhibition services, Print media, Creative content, Catering services and related services having similar economic characteristics, primarily with operations in India and regularly reviewed by the Chief Operating Decision Maker ('CODM') for assessment of Company's performance and resource allocation.
The Company is operating in different services from different locations. These different services are treated as three segments for reporting under AS-108.

Basis for Segmentation:

As per Ind AS 108, the Company has identified operating segments based on internal reports reviewed by the Chief Operating Decision Maker (CODM), who evaluates the Company's performance plant-wise.

Reportable Segments:

The Company has three catagories fo services which are considered separate operating segments:
Segment A: Event Exhibition
Segment B: Marketing & Communication
Segment C: Others

(Rs in Lakhs)

	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Segment	**Revenue from Operation(Excluding Inter Segment Revenue)**	**Revenue from Operation(Excluding Inter Segment Revenue)**
Event Exhibition	22,766.89	15,603.89
Marketing & Communication	13,134.00	11,394.48
Others	1,290.02	1,024.44
Consolidated Total	**37,190.91**	**28,022.81**
Segment	**Inter-Segment Revenue**	**Inter-Segment Revenue**
Event Exhibition		
Marketing & Communication		
Others		
Consolidated Total	-	-
Segment	**Results (EBIDTA)**	**Results (EBIDTA)**
Event Exhibition	3,833.65	1,306.49
Marketing & Communication	2,211.60	2,139.67
Others	217.22	638.17
Consolidated Total	**6,262.47**	**4,084.33**
Finance Costs	127.80	139.45
Depreciation	347.20	311.55
Other Income	242.12	274.57
Profit Before Tax	**6,029.60**	**3,907.90**
Segment	**Assets**	**Assets**
Event Exhibition	9,410.57	6,850.98
Marketing & Communication	5,428.87	5,002.81
Others	533.22	449.79
Unallocated Assets	2,060.91	-
Consolidated Total	**17,433.57**	**12,303.57**

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Notes forming part of the Financial Information
(Rs in Lakhs, unless otherwise stated)

Segment	**Liability**	**Liability**
Event Exhibition	4,317.74	3,209.40
Marketing & Communication	2,490.86	2,343.61
Others	244.65	210.71
		-
Unallocated Liability	578.24	326.28
Consolidated Total	**7,631.49**	**6,090.00**

Segment	**Capital Expenditure**	**Capital Expenditure**
Event Exhibition		
Marketing & Communication		
Others		
Consolidated Total	-	-

Segment	**Depreciation**	**Depreciation**
Event Exhibition	212.54	173.48
Marketing & Communication	122.61	126.68
Others	12.04	11.39
		-
Consolidated Total	**347.20**	**311.55**

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Note. 39: Foreign Currency Transactions
Foreign Currency Transactions

Particulars	Currency	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Expense in Foreign Currency			
Purchase of Fixed Assets	USD (in Actuals)		-
Purchase of Fixed Assets	INR (in lakhs)		-
Expenses	USD (in Actuals)	47,000.00	4,61,250.45
Expenses	JPY (in Actuals)	67,760.00	
Expenses	AUD (in Actuals)		1,66,063.50
Expenses	EURO (in Actuals)	38,725.03	88,944.00
Expenses	GBP (in Actuals)		12,952.57
Expenses	INR (in lakhs)	83.34	574.88

Note. 40: Events After Balance Sheet Date
Material Development after Balance sheet date:
There are no such material development taken place after the reporting date, i.e; March 31, 2026

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Note.41 Additional notes and disclosures:

A Employee Benefit Expenses :

(i) '**Short Term Employee Benefits :** The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

(ii) '**Long Term Employee Benefits :** Employee benefits which are not expected to occur within twelve months after the end of the period in which the employee renders the related service are recognised as a liability as at the Balance Sheet date on the basis of actuarial valuation as per Projected Unit Credit Method

(iii) Post-Employment Benefits

(a) '**Defined Contribution Plans** A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions towards Provident Fund, Employee State Insurance and Pension Scheme. The Company's contribution is recognised as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

The Expenses recognised during the period towards defined contribution plan -

(Rs in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Employers Contribution to EPF & ESIC	16.96	9.57

(b) '**Defined Benefit Plans :** The Company pays gratuity to the employees who have completed five years of service with the Company at the time of resignation/ superannuation. The gratuity is paid @ 15 days basic salary for every completed year of service as per the Payment of Gratuity Act, 1972

The liability in respect of gratuity and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services
The retirement benefit obligation recognized in the Balance Sheet represents the present value of the defned benetit Obligation as adjusted for unrecogmzed past service cost, as reduced by the fair vaue of scheme assets. Any asset resulting frorn this calculation is limited to past service cast. plus the present value of available refunds and reductions In future contributions to the Schemes.

(i) Actuarial Risk

It is the risk that benefits will cost more than expected. This can be arise due to one of the following reasons:-
- Adversary Salary Grwoth Experience
- Variability in mortality rates
- Variability in withdrawal rates

(ii) Investment Risk

Investment Risk For funded plans thet rely On insurers for managing the assets the value o' assets certifed by the insurer may not be the fair value of instruments backing the liability, Ir such cases. the present value Ofthe assets is independent of the future discount rato This the net liability ar the funded status if there are significant changes in the discount rate during the inter-valuation period.

(iii) Liquidity Risk

Employees with high salanes and long durations or those higher in hierarchy, accumulate significant level of benefits. If some of such employees resign or retire from the Company there can be strain on the cashflows.

(iv) Market Risk

Market Risk is a collective term for risks that are related to the changes and fluctuations of the funancial markets.One actuarial assumption that has a material effect is the discount rate.

(v) Legislative Risk

Legislative risk is the risk of increase in the plan liabilities or reductiom, in the plan assets due to change in the legislation /regulation. The Government may amend the Payment Of Gratuity Act or Shop and Establishment Act thus requiring the companies to pay higher benefits to the employees.

(vi) Description of any Amendments, Curtailments and Settlements

There are no changes in the benefit scheme since the last valuation There are no special events such as benefit improvements or curtailments or settlements during the inter-valuation period.
The following tables summarise the components of defined benefit expense reognised in the Statement of Profit and Loss/Other Comprehensive Income and funded status and amounts recognised in the Balance sheet for the respective plans.

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Note.41 Additional notes and disclosures:

Reconciliations

(Rs in Lakhs)

Sl No.	Defined benefit plans	For the Year ended March 31, 2026	For the Year ended March 31, 2025
1	**Expenses recognised in statement of profit and loss during**		
	Current service cost	16.19	12.00
	Past service cost	-	-
	Expected return on plan assets	-	-
	Net interest cost / (income) on the net defined benefit liability /	4.20	2.61
	Net actuarial (gain)/ loss recognized in the year	-2.25	6.62
	Loss (gain) on curtailments		
	Total expenses included in Employee benefit expenses	**18.15**	**21.23**
	Discount Rate as per para 78 of AS 15R (2005)	**7.25%**	**6.80%**
2	**Net asset /(liability) recognised as at balance sheet date:**		
	Present value of defined benefit obligation	74.22	58.86
	Fair value of plan assets		-
	Funded status [surplus/(deficit)]	**(74.22)**	**(58.86)**
3	**Movements in present value of defined benefit obligation**		
	Present value of defined benefit obligation at the beginning of	58.85	37.63
	Current service cost	16.19	12.00
	Past service cost	-	-
	Interest Cost	4.20	2.61
	Actuarial (gains) / loss	-2.25	6.62
	Benefits paid	-2.78	-
	Present value of defined benefit obligation at the end of the	**74.22**	**58.85**
	Classification		
	Current liability	5.94	3.11
	Non-current liability	68.28	55.74
		74.22	**58.86**

Major Assumptions :--

Particulars		
i) Retirement Age	60yrs	60yrs
ii) Discount Rate	7.25%	6.80%
iii) Salary Growth Rate	7.00%	7.00%
iv) Mortality Rate	1.12%	1.12%

Amount, timing and uncertainty of future cash flows
Sensitivity to key assumptions

(Rs in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Discount Rate Sensitivity		
Increase by 0.5%	70.62	55.93
(% of Change)	-4.85%	-4.98%
Decrease by 0.5%	78.11	62.03
(% of Change)	5.25%	5.39%
Salary Growth Rate Sensitivity		
Increase by 0.5%	77.05	61.19
(% of Change)	3.82%	3.97%
Decrease by 0.5%	71.54	56.16
(% of Change)	-3.62%	-4.58%
Withdrawal Rate(W.R.) Sensitivity		
W.R.× 110%	74.54	59.05
(% of Change)	0.44%	0.34%
W.R.× 90%	73.84	58.63
(% of Change)	-0.51%	-0.39%

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Note.41 Additional notes and disclosures:

A description of methods used for sensitivity analysis and its Limitations:

- Sensitivity analysis is performed by varrying a single parameter while keeping all other parameters unchanged.
- Sensitivity analysis fails to focus on the interrelationship between underlying parameters. Hence the result may vary if two or more variable are changed simultaneously.
- The method used does not indicate about the liklihood of change in any parameter and the extent of the change, if any.

The Effect of the Plan on the Entity's Future Cash Flows

The Description on funding arrangements and funding policy

The Company do not have any funding arrangement. They settle the Gratuity on Pay-N-Go basis.

The Expected Contributions to the Plan for the next annual reporting period.

The Expected contribution for the next year in (Rs.) Nil.

The Gratuity Benefits Scheme is manged on unfunded basis so Expected Contribution is shown as Nil.

The Maturity Profile of Defined Benefit Obligation

The Weighted Average Duration (Years) as at valuation date is 11.25years.

Expected Future Cashflows (Undiscounted)

(Rs in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Year 1 Cash Flows	5.94	3.11
Year 2 Cash Flows	3.72	5.14
Year 3 Cash Flows	4.40	3.06
Year 4 Cash Flows	4.52	3.46
Year 5 Cash Flows	6.12	3.58
Year 6 to 10 Cash Flows	30.28	20.33

The future accrual is not considered in arriving at the above cash-flows.

B No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended Schedule III:

a) Crypto Currency or Virtual Currency
b) Benami Property held under Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder
c) Registration of charges or satisfaction with Registrar of Companies
d) Relating to borrowed funds
  i) Wilful defaulter
  ii) Utilisation of borrowed funds & share premium
  iii) Borrowings obtained on the basis of security of current assets
  iv) Discrepancy in utilisation of borrowings
  v) Current maturity of long term borrowings

e) The Company does not have any subsidiaries and thus compliance with the number of layers prescribed under clause (87) of Section 2 of the Companies Act, 2013 read with the companies (Restriction on number of layer) Rules, 2017 is not applicable.

C DISCLOSURE OF TRANSACTIONS WITH STRUCK OFF COMPANIES

The Company did not have any material transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.

D RIGHT TO USE - IND AS 116, LEASES IMPACT

The company has recognized a lease liability measured at the present value of the remaining lease payments, and right-of-use(ROU) asset at an amount equal to lease liability (adjusted for any related prepayments). The Company has taken office spaces on laese. management has excercised judgement in determining whether extension and termination options are reasonably certain to be excercised. The Company has used discounting rate of **10%** tpo arive at the present value of its future cash flows towards lease liabilities.

A. Lease Liabilities- Maturity Analysis

(Rs in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Less than 1 year	195.62	160.96
1-5 Years	586.11	724.68
More than 5years		
	781.74	**885.64**

B. Movement of Lease Liabilities

(Rs in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Opening Balance	885.64	969.26
Add: Addition	61.98	40.90
Add: Interest on Lease Liability	74.35	94.05
Less: Deletion/ Adjustment	-25.18	-
Less: Payment towards Lease Liability	-215.06	-218.57
	781.74	**885.64**

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Note.41 Additional notes and disclosures:

C. Rental Expenses recorded for Long Term Leases are as follows

(Rs in Lakhs)

Particulars	For the Year ended March 31, 2026	For the year ended 31.03.2025
Depreciation Expenses of Right-of-Use Assets	176.77	194.39
Interest Expenses on Lease Liability	74.35	94.05
	251.11	**288.44**

Note:- The company does not face a significant liquidity risk with regard to its lease liabilities as the current assets are sufficient to meet the obligations related to lease liabilities as and when they fall due.

The lease property on Mumbai- santacruz has no lock in period as per the agreement of Lease. Therefore, the management has decided to consider this as short term lease. Accodingly, IndAs 116 is not applied on the said lease.

The details of the right-of-use assets held by the Company are as follows:

Particulars	As at March 31,2026	As at March 31,2025
Net Carrying amount of Right-to-use asset.	643.99	782.16
Net Carrying amount of Security Deposit	67.31	25.97
Net Carrying amount of Prepaid Lease expenses	19.21	12.19
Depreciation on Right-to-use asset .	176.77	194.39
Finance Cost on Lease Liabilities	74.35	94.05
Written off of prepaid lease expenses	5.19	2.93

(Rs in Lakhs)

Right Of use Assets	
Particulars	**Right of Use**
Balance as at 31st March 2024	1,016.76
Additions during the year	40.90
Disposals/adjustments during the year	-
Balance as at 31st March 2025	1,057.66
Additions during the period	61.98
Disposals/adjustments during the period	-30.06
Balance as at 31st March 2026	1,089.59
Accumulated Depreciation	
Balance as at 31st March 2024	81.12
Additions during the year	194.39
Disposals/adjustments during the year	-
Balance as at 31st March 2025	275.51
Additions during the year	176.77
Disposals/adjustments during the period	-6.68
Balance as at 31st March 2026	445.60
Net Carrying Amount	
Balance as at 31st March 2025	782.16
Balance as at 31st March 2026	643.99

E FINANCIAL RISK MANAGEMENT

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The board of directors is responsible for developing and monitoring the Company's risk management policies. The board regularly meets to decide its risk management activities.

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

The Company's management monitors compliance with the Company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company. The Board is also assisted by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the Board of directors.

The Company is exposed to various financial risks. These risks are categorised into market risk, credit risk and liquidity risk.

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

Note.41 Additional notes and disclosures:

(a) Market Risk:

Market risk is the risk that changes with market prices – such as market prices of financial instruments and interest rates, will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

(b) Credit Risk:

Credit risk is the risk that the Company will incur a loss because its customers or counterparties to a financial instrument fail to discharge their contractual obligation. The Company manages and controls credit risk by setting limits on the amount of risk it is willing to accept for individual counterparties, and by monitoring exposures in relations to such limits.

The maximum exposure to credit risk for each class of financial instruments is the carrying amount of that class of financial instruments presented in the financial statements. The Company's major classes of financial assets are cash and cash equivalents, Investments, Inventories of shares, loans, term deposits, trade receivables and security deposits.

Cash and cash equivalents and term deposits with banks are considered to have negligible risk or nil risk, as they are maintained with high rated banks/financial institutions as approved by the Board of directors. Security deposits are kept with stock exchanges for meeting minimum base capital requirements. These deposits do not have any credit risk.

The management has established accounts receivable policy under which customer accounts are regularly monitored. The Company has a dedicated risk management team, which monitors the positions, exposures and margins on a continuous basis. The company has not made any provision on expected credit loss on trade receivables and other financials assets, based on the management estimates.

(c) Liquidity Risk:

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company's treasury department within the Finance Department is responsible for liquidity and funding. In addition policies and procedures relating to such risks are overseen by the management.

The Company's principal sources of liquidity are cash and cash equivalents and the cash flow that is generated from the operations.

(Rs in Lakhs)

Particulars	As at March 31,2026	As at March 31,2025
Total Current Assets (A)	14,997.13	10,434.29
Total Current Liabilities (B)	7,164.66	5,514.53
Working Capital (A)-(B)	7,832.47	4,919.76
Current Ratio	2.09	1.89

Following is the Company's exposure to financial liabilities:

(Rs in Lakhs)

Particulars	As at March 31,2025			
	Carrying Value	Less than 1 year	More than 1 year	Total
Trade Payables	4,504.77	4,232.78	272.00	4,504.77
Borrowings	326.28	210.83	115.45	326.28
Lease Liabilities	885.64	160.96	724.68	885.64
Other Financial Liabilities	-	-	-	-

(Rs in Lakhs)

Particulars	As at March 31,2026			
	Carrying Value	Less than 1 year	More than 1 year	Total
Trade Payables	5,945.46	5,776.32	169.13	5,945.46
Borrowings	578.24	578.24	-	578.24
Lease Liabilities	781.74	781.74	-	781.74
Other Financial Liabilities	-	-	-	-

The Company manages its capital structure and makes necessary adjustments in light of changes in economic conditions and the requirement of financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return on capital to shareholders, issue new shares or arise/repay debt.

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders. The primary objective of the Company's capital management is to maximise the shareholder value and to ensure the Company's ability to continue as a going concern. There is no non-compliance with any covenants of borrowings.

(Rs in Lakhs)

Particulars	As at March 31,2026	As at March 31,2025
Borrowings	578.24	326.28
Less: cash and cash equivalents	1,770.35	731.64
Adjusted net debt	(1,192.12)	(405.36)
Total Equity	**9,843.72**	**5,969.72**
Adjusted net debt to adjusted equity ratio	**(0.12)**	**(0.07)**

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

Note.41 Additional notes and disclosures:

F CSR Expenses

As per Section 135 of the Companies Act, 2013, a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceeding three financials years on Corporte Social Responsibility(CSR) activities. The areas for CSR activities are promoting gender equality by empowering women, healthcare, environment sustainability, art and culture, destitute care and rehabiliation, disaster relief, COVID-19 Relief and rural development projects. The company is required to express on CSR activities during F.Y 2024-2025.

(Rs in Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
(a) Total amount required to be spent during the year	45.32	20.42
(b) Total amount spent during the year	57.40	14.80
(c) Transfer to Unspent CSR Account	-	-
(d) Shortfall/(excess) at the end of the year/period	(12.08)	5.62
(e) Total amount of previous year shortfall	11.97	6.35
(f) Reasons for shortfall	The Company has the intention to spend two per cent of the average net profit as per section 135(5) by the end of financial year 2025-26 in suitable projects.	The Company has failed to spend two per cent of the average net profit as per section 135(5) due to inability to identify suitable projects.
(g) Nature of CSR Activities	Refer note below*	Refer note below*

*** The company undertakes the following activities in the nature of Corporate Social Responsibility(CSR):-**

Sl No	Name of Organization	Amt Donated (₹) during the FY 2025-26	Purpose / CSR Focus Area
1	Karma Animal Foundation	4,80,000.00	Animal welfare / CSR Compliance
2	Rights Awareness & Justice Foundation	4,00,000.00	Legal awareness / CSR Expenditure
3	Gana Computer Educational Development society	31,56,000.00	Rural development / CSR Compliance
4	RP Bhartia Leukaemia Foundation	5,00,000.00	Health care / CSR Expenditure
5	PM Cares Fund	12,03,978.00	CSR Expenditure

Sl No	Name of Organization	Amt Donated (₹) during the FY 2024-25	Purpose / CSR Focus Area
1	Karma Animal Foundation	2,70,000.00	Animal welfare / CSR Compliance
2	Rights Awareness and Justice Foundation	1,00,000.00	Legal awareness / CSR Expenditure
3	Gana CE Development Society	7,10,000.00	Rural development / CSR Compliance
4	RP Bharatia Leukaemia Foundation	4,00,000.00	Health care / CSR Expenditure

G Tax Regime

The Company has adopted new tax regimeU/s 115BAA from the **financial year 2019-2020**, as it is view of the maangement that the same is more beneficial to the company.

H Disclosure on Intermediaries and Ultimate Beneficiaries

The management represents and confirms that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

I Disclosure on Receipt of Funds for Ultimate Beneficiaries

The management represents and confirms that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

EXPRESSION 360 SERVICES INDIA LIMITED
(Formerly Known as Expression 360 Services India Private Limited)
CIN NO. U74300WB2010PLC143636

Note.41 Additional notes and disclosures:

J Compliance with Approved Scheme(s) of Arrangements

During the year under review, the company has not made any application for Scheme of Arrangement. Accordingly, no approval from the Competent Authority in terms of Section 230 to 237 of the Companies Act, 2013 is required to be obtained by the company.

K Undisclosed Income

The Company has no such transaction not recorded in the books of account that has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act 1961

L Utilisation of Borrowed Funds

The Company has used the funds received from Banks and Financial Institutions for the specific purpose for which it was taken and not otherwise.

M Disclosure under the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006

The Company has identified suppliers registered under the Micro, Small and Medium Enterprises Development Act, 2006, based on the information and confirmations received from vendors. The Company has complied with the provisions of the Act to the extent applicable and there are no delays in payments to such registered enterprises during the year. This disclosure is based on the information available with the Company.

In terms of our report of even date
For, JAY GUPTA & ASSOCIATES
Chartered Accountants
FRN : 329001E

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

CA JAY SHANKER GUPTA
Partner
Membership No. 059535

Place : Kolkata
Date : 31-08-2026

For and on Behalf of the Board
EXPRESSION 360 SERVICES INDIA LIMITED

Expression 360 Services India Limited
Managing Director

Mohit Gupta
Managing Director
DIN: 02269890

Mamta Gautam

Mamta R Gautam
Chief Financial Officer
PAN: AOXPG3348C

Expression 360 Services India Limited
Wholetime Director

Kanupriya Gupta

Kanupriya Gupta
Whole Time Director
DIN: 09848901

Sweta Agarwal

Sweta Agarwal
Company Secretary
M No.: ACS-48870

EXPRESSION 360 SERVICES INDIA LIMITED
(Formerly Known as Expression 360 Services India Private Limited)
CIN NO. U74300WB2010PLC143636

Annexure to Note- 5
Component Of Deferred Tax (Liabilities) / Asset **(Rs in Lakhs)**

Particulars	Opening	Charge/(Credited to)			Closing
		Statement of Profit & Loss	Retained Earnings	Other Comprehensive Income	
As at 1st April 2024					
Deferred tax liabilities					
Property, Plant and Equipments and Intangible Assets	25.59	4.18		-	29.77
Right of use asset	10.52	26.04			36.56
Security Deposits	0.07	0.22			0.29
Provision for Employee Benefits	4.58	3.68		1.67	9.93
As at 31st March 2025	**40.76**	**34.12**		**1.67**	**76.55**
As at 1st April 2025					
Deferred tax liabilities	-				
Property, Plant and Equipments and Intangible Assets	29.77	12.62		-	42.39
Right of use asset	36.56	(1.89)			34.67
Security Deposits	0.29	0.05			0.34
Provision for Employee Benefits	9.93	9.32		(0.57)	18.68
Expected Credit loss		28.91	193.84		222.75
As at 31st March 2026	**76.55**	**49.01**	**193.84**	**(0.57)**	**318.84**

