

Nazara Pte Limited
 Extract of Special Purpose Financial Statement
 Statement of Stansalone Profit & Loss for the year ended 31 March 2022

Particulars	Notes	For the year ending 31 March, 2022 (USD)	For the year ending 31 March, 2021 (USD)
Income			
Revenue from operations	16	35,43,067	35,73,752
Other income	17	13,24,724	1,46,636
Total Income		48,67,791	37,20,388
Expenses			
Finance costs	18	5,882	11,576
Depreciation and amortisation expense	19	11,232	27,455
Other expenses	20	28,80,879	34,65,264
Total expenses		28,97,993	35,04,295
Profit before exceptional items and tax		19,69,798	2,16,093
Exceptional item :		-	-
Profit before tax		19,69,798	2,16,093
Tax expense:			
Current tax	21	(1,36,122)	(1,24,442)
Deferred tax charge/ (credit)		13,125	21,773
Profit for the year from continuing operations		18,46,801	1,13,424
Other Comprehensive Income			
Items that will not be reclassified to profit or loss			
(i) Fair valuation of unquoted Investments		3,208	65,273
Total Comprehensive Income for the year and Other Comprehensive Income		18,50,009	1,78,697
Earnings per equity share:			
-Basic	24	1,846.80	113.42
Diluted	24	1,846.80	113.42

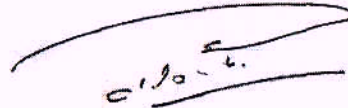
As per our attached report of even date

For Kanu Doshi Associates LLP
 Chartered Accountants
 Firm Registration No. 104746W/W100096

For and on behalf of the Board
 Nazara Pte Limited



Kunal Vakharia
 Partner
 Membership No. 148916
 Place : Mumbai
 Dated :

James Savio Saldanha
 Director

Nazara Pte Limited
Extract of Special Purpose Financial Statement
Standalone Balance Sheet as at 31 March 2022

Particulars	Notes	As at 31 March 2022 (USD)	As at 31 March 2021 (USD)
ASSETS			
Non-Current Assets			
Other intangible assets	4	7,959	19,191
Financial Assets			
i) Investments	5	3,88,630	3,85,422
Deferred tax assets	6	34,898	21,773
Total		4,31,487	4,26,386
Current Assets			
Financial assets			
i) Trade receivables	7	15,83,823	36,81,208
ii) Cash and cash equivalents	8	20,64,658	3,83,370
iii) Bank Balances other than ii) above	9	16,80,750	-
iv) Others	10	11,09,729	8,40,386
Other Current Assets	11	81,950	11,653
Total		65,20,911	49,16,617
TOTAL ASSETS		69,52,398	53,43,003
EQUITY & LIABILITIES			
Equity			
Equity Share Capital	12A	800	800
Other equity	12B	58,71,964	40,21,955
Total		58,72,764	40,22,755
LIABILITIES			
Current Liabilities			
Financial liabilities			
i) Borrowings	13	4,00,000	4,00,000
ii) Trade Payable	14	3,93,023	4,41,717
Current Tax Liabilities		20,237	35,388
Other Current Liabilities	15	2,66,367	4,43,142
Total		10,79,627	13,20,247
TOTALEQUITY AND LIABILITIES		69,52,398	53,43,008

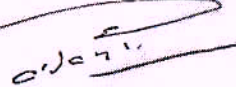
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Chartered Accountants
Firm Registration No. 104746W/W100096


Kunal Vakharia
Partner
Membership No. 148916
Place : Mumbai
Dated :



For and on behalf of the Board
Nazara Pte Limited


James Savio Saldanha
Director

Nazara Pte Limited
 Extract of Special Purpose Financial Statement
 Standalone Cash Flow Statement As At 31st March 2022

PARTICULARS	Mar-22		Mar-21	
	AMT. (USD)		AMT. (USD)	
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Net Profit before Tax		19,69,798		2,16,099
Adjusted for:				
Depreciation and amortization	11,232		27,455	
Finance Cost	5,882		11,576	
Provision for ECL	77,210		1,33,222	
Interest Income	(15,994)		-	
Sundry Balance Written Back	(58,790)		-	
Dividend Received	(12,50,000)		-	
Operating Profit before Working Capital Changes	(17,30,400)	7,39,398	1,72,253	3,88,346
Adjusted for:				
(Increase)/Decrease in Trade receivables	20,20,179		(14,63,704)	
(Increase)/Decrease in Other Financial Assets	(2,54,295)		8,07,495	
(Increase)/Decrease in Other Current Assets	(70,297)		(1,205)	
(Decrease)/Increase in Trade Payables	10,037		(9,937)	
(Decrease)/Increase in Other Current Liabilities	(1,76,775)		(2,20,031)	
Cash Generated from Operations	15,28,848	22,68,246	(6,87,382)	(4,99,036)
Taxes Paid (Net of tax refund received)		(1,51,273)	-	(1,51,870)
Net Cash From Operating Activities		21,16,973		(6,50,906)
B. CASH FLOW FROM INVESTING ACTIVITIES:				
(Purchase) of Fixed Assets	-		(15,000)	
Sale of Investments in Subsidiaries and Associates	-		3,81,277	
Interest on Fixed Deposit & Others	946		-	
Investment in fixed Deposits	(16,80,750)		-	
Dividend Received	12,50,000		-	
	(4,29,804)		3,66,277	
Net Cash from Investing Activities		(4,29,804)		3,66,277
C. CASH FLOW FROM FINANCING ACTIVITIES:				
Finance Cost	(5,882)		(11,576)	
Repayment of Short-Term Borrowings	-		(5,14,132)	
Long-Term Borrowings accepted	-		4,00,000	
	(5,882)		(1,25,708)	
Net Cash Flow from Financing Activities		(5,882)		(1,25,708)
Net Increase in Cash and Cash Equivalent during the Year		16,81,288		(4,10,337)
Cash and Cash equivalents as at beginning of the period	3,83,370		7,93,707	
Foreign Exchange Gain/ Loss			-	
Cash and Cash equivalents as at the end of the period	20,64,658		3,83,370	
As per our attached report of even date				

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 Chartered Accountants
 Firm Registration No. 104746W/W100096


 Kunal Vakharia
 Partner
 Membership No. 148916
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