



## **INDEPENDENT AUDITORS' REPORT**

To the Members of,

**KOPYBRIGHT INDIA PRIVATE LIMITED**  
**Report on the Financial Statements**

We have audited the accompanying financial statements **KOPYBRIGHT INDIA PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31<sup>st</sup> March 2023, the Statement of Profit and Loss for the year then ended and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under Section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We have conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards and pronouncements require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

## **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31<sup>st</sup> March 2023 and its profit and its cash flows for the year ended on that date.

## **Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, since in our opinion and according to information and explanation given to us, said order is not applicable to the company.
  
2. As required by section 143(3) of the Act, we report that:
  - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c. the Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - d. in our opinion, the aforesaid financial statements comply with the applicable Accounting Standards specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules 2014.
  - e. On the basis of written representations received from the directors as on 31<sup>st</sup> March 2023, and taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March 2023, from being appointed as a director in terms of Section 164(2) of the Act.
  - f. with respect to other matters to be included in the Auditor's report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us, we report as under :

- i. The Company doesn't have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.
- iii. There has not been an occasion in case of the Company during the year under report to transfer any sums to the Investor Education and Protection Fund. The question of delay in transferring such sums does not arise.

**For MANISH CHANDAK & ASSOCIATES**  
*Chartered Accountants*  
Firm Registration No. **136824W**

Manish  
Heeralal  
Chandak

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**CA MANISH CHANDAK**  
*Proprietor*

Membership No.153897  
UDIN- 23153897BGVKFU8979

**Place:** Mumbai  
**Date :** 06.09.2023

SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023.

**1) SIGNIFICANT ACCOUNTING POLICIES:**

**a. BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India under the historical cost convention on accrual basis. Pursuant to Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, till the standards of accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 shall continue to apply. Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 211(3C) of Companies Act, 1956 (Companies Accounting Standards) Rules, 2006, as amended and other relevant provisions of the Companies Act, 2013.

**b. USE OF ESTIMATE**

The preparation of Financial Statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

**c. REVENUE RECOGNITION**

Revenue is primarily derived from Sale and services. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

**d. PROVISIONS AND CONTINGENCIES**

A Provision is recognized if, as a result of a past event, the company has a present legal obligation that is reasonably estimable, and it is probable that an out flow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at the reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for a contingent liability is also made where there is a possible obligation or a present obligation that may, but

## KOPYBRIGHT INDIA PRIVATE LIMITED

### Notes on Financial Statements for the Year ended 31<sup>st</sup> March, 2023

probably will not, require an outflow of resources. Where is a possible obligation for a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

#### e. TAXATION

Income taxes are accrued in the same period that the related revenue and expenses arise. Tax expense comprise of Current Tax. Current Income tax is calculated as per the provisions of the Income Tax Act, 1961.

#### f. EARNING PER SHARE

Basic earning per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by weighted average number of equity shares outstanding during the period.

#### g. CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents comprise cash and cash on deposit with Banks.

### NOTE NO. 12

#### a. CONTINGENT LIABILITIES

Company doesn't have contingent liabilities as at the end of 31/03/2023

b. The Company's operations fall under a single segment.

#### c. AUDITORS REMUNERATION

(Amount in Rs.)

Particulars	2022-23	2021-22
Audit Fees	25,000	25,000
<b>TOTAL</b>	<b>25,000</b>	<b>25,000</b>

#### d. COMPUTATION OF BASIC & DILUTED EARNINGS / (LOSS) PER SHARE

(Amount in Rs.)

Particulars	2021-22	2021-22
Net Profit attributable to equity shareholders (A)	2,05,29,550	41,97,239
Weighted Average of equity shares issued (B) (face value of Rs. 10 each)	13,72,900	8,82,900
<b>Basic Earnings per share (A/B)</b>	14.95	4.75
Weighted Number of equity shares outstanding for Diluted EPS (C)	10,35,941	8,82,900
<b>Diluted Earnings per share (A/C)</b>	19.82	4.75

**KOPYBRIGHT INDIA PRIVATE LIMITED**  
**Notes on Financial Statements for the Year ended 31<sup>st</sup> March, 2023**

**e. RELATED PARTY DISCLOSURES**

Related Party Disclosure as per “Accounting Standard -18” issued by Institute of Chartered Accountants of India.

a) Disclosure of Related Parties and relationship between the parties:

**(i) Key Management Personnel:**

**NEEMA BEHANY** – Director

**VEDANT BEHANY** – Director

f. The Company has not received any intimation from the suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any, relating to amounts unpaid as at the year end together with interest paid / payable as required under the said Act have not been given.

h. Additional information pursuant to Revised Schedule VI to the Companies Act, 1956;

i. Previous year's figure have been regrouped and / or rearranged wherever considered necessary.

For **MANISH CHANDAK & ASSOCIATES**  
Chartered Accountants  
Registration No. - 136824W

For and on behalf of the Board of  
Directors of  
**KOPYBRIGHT INDIA PRIVATE LIMITED**

Manish  
Heeralal  
Chandak

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**CA MANISH CHANDAK**  
Proprietor  
Membership No: 153897  
UDIN- 23153897BGVKFU8979

Neema  
Behany

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**NEEMA BEHANY**  
Director  
DIN-08024681

Vedant  
Behany

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Vedant Behany  
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**VEDANT BEHANY**  
Director  
DIN- 08719663

Place: Mumbai  
Dated: 06/09/2023

**KOPYBRIGHT INDIA PRIVATE LIMITED**

CIN U74999WB2018PTC224352

**STATEMENT OF BALANCESHEET FOR THE YEAR ENDED MARCH 31, 2023**

(Amount in 000's)

PARTICULARS	NOTES	AS AT MARCH 31, 2023	AS AT MARCH 31, 2022
<b>I. EQUITY AND LIABILITIES</b>			
<b>SHAREHOLDER'S FUND</b>			
Share Capital	2	13,729.00	8,829.00
Reserves and Surplus	3	25,070.38	4,540.83
<b>NON CURRENT LIABILITIES</b>			
<b>Long term borrowings</b>			
Long Term Borrowings	4	70,403.13	51,468.22
Deferred tax liabilities (Net)	5	-	-
<b>CURRENT LIABILITIES</b>			
Short Term Borrowing	6	46,156.50	16,493.37
Trade payables	7	18,869.27	44,521.22
A. Total outstanding dues of micro enterprises and small enterprises			
B. Total outstanding dues of creditors other than micro enterprises and small enterprises			
Other current liabilities	8	1,196.57	583.82
Short Term Provision	9	8,913.10	4.91
	<b>TOTAL</b>	<b>184,337.94</b>	<b>126,441.37</b>
<b>II. ASSETS</b>			
<b>NON CURRENT ASSETS</b>			
Property , Plant & Equipment			
Tangible assets (Net)	10	23,052.61	28,212.93
Intangible assets	10	-	-
Long -term loans and advances	11	-	-
Deferred tax Assets (Net)	12	-	-
<b>CURRENT ASSETS</b>			
Inventories	13	63,652.36	23,364.72
Trade receivables	14	85,425.75	59,790.14
Cash and cash equivalents	15	5,380.20	2,733.89
Short-term loans and advances	16	6,702.02	12,159.68
Other Current Asset	17	125.00	180.00
	<b>TOTAL</b>	<b>184,337.94</b>	<b>126,441.37</b>

The notes form an integral part of these Financial Statements  
In terms of our Report attached.

**1 to 23**

**For MANISH CHANDAK & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FIRM REG. NO.: 0136824W**

**For and behalf of the Board of**  
**KOPYBRIGHT INDIA PRIVATE LIMITED**

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Heeralal  
Chandak

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**CA MANISH CHANDAK**  
**Proprietor**  
**M.NO. 153897**  
**UDIN:23153897BGVKFU8979**  
**PLACE : MUMBAI**  
**Date : 06.09.2023**

**NEEMA BEHANY**  
**(Director)**  
**DIN :08024681**

**VEDANT BEHANY**  
**(Director)**  
**DIN :08719663**

# KOPYBRIGHT INDIA PRIVATE LIMITED

CIN U74999WB2018PTC224352

## STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2023

(Amount in 000's)

PARTICULARS	NOTES	FOR THE YEAR ENDED MARCH 31,2023	FOR THE YEAR ENDED MARCH 31,2022
<b>INCOME :</b>			
Revenue from Operations	18	249,960.54	141,080.69
Other Income	19	332.32	178.18
<b>TOTAL REVENUE</b>		<b>250,292.85</b>	<b>141,258.87</b>
<b>EXPENSES:</b>			
Cost of Material consumed	20	187,505.48	111,342.56
Employee Benefits Expense	21	7,722.75	6,490.26
Finance Cost	22	7,574.73	4,496.73
Depreciation and amortisation expense	10	5,281.65	5,925.52
Other Expenses	23	14,778.69	8,806.57
<b>TOTAL EXPENSES</b>		<b>222,863.30</b>	<b>137,061.63</b>
<b>PROFIT BEFORE TAXATION</b>		<b>27,429.55</b>	<b>4,197.24</b>
<b>TAX EXPENSES:</b>			
(1) Current tax		6,900.00	-
(2) Deffered Tax		-	-
(3) Previous year Adjutments		-	-
<b>PROFIT FOR THE YEAR</b>		<b>20,529.55</b>	<b>4,197.24</b>
<b>EARNINGS PER EQUITY SHARE - BASIC AND DILUTED</b>	31	<b>0.0150</b>	<b>0.0048</b>

The notes form an integral part of these Financial Statements  
In terms of our Report attached.

1 to 23

For **MANISH CHANDAK & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**FIRM REG. NO.: 0136824W**

For and behalf of the Board of  
**KOPYBRIGHT INDIA PRIVATE LIMITED**

Manish Heeralal Chandak

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**CA MANISH CHANDAK**

**Proprietor**

**M.NO. 153897**

**UDIN:23153897BGVKFU8979**

**PLACE : MUMBAI**

**Date : 06.09.2023**

Neema Behany

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**NEEMA BEHANY**

**(Director)**

**DIN :08024681**

Vedant Behany

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**VEDANT BEHANY**

**(Director)**

**DIN :08719663**

## KOPYBRIGHT INDIA PRIVATE LIMITED

NOTES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2023

(Amount in 000's)

Note 2 : SHARE CAPITAL	AS AT MARCH 31, 2023	AS AT MARCH 31, 2022
<b>Authorized Capital</b>		
20,00,000 Equity shares of Rs.10" each with voting rights	20,000	10,000
	<b>20,000</b>	<b>10,000</b>
<b>Issued, Subscribed and fully paid up Capital</b>		
1372900 Equity shares of Rs.10" each with voting rights	13,729	8,829
	<b>13,729</b>	<b>8,829</b>

The Company has issued and subscribed one class of equity shares having a par value of ` 10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors, if any, is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

**Foot Note :**

**2.1 The details of shareholders holding more than 5% shares in the company**

Sr no	Name of the Shareholder	AS AT MARCH 31,2023		AS AT MARCH 31,2022	
		No.of shares	% of holding	No.of shares	% of holding
1	ANUSHREE BEHANY	5,000	0.36%	5,000	0.57%
2	NEEMA BEHANY	307,900	22.43%	307,900	34.87%
3	VEDANT BEHANY	1,060,000	77.21%	570,000	64.56%
	<b>TOTAL</b>	<b>1,372,900</b>	<b>100%</b>	<b>882,900</b>	<b>100%</b>

**2.2 Reconciliation of the shares outstanding at the beginning and at the end of the reporting period**

Equity Shares of Rs. 10/- each Fully Paid	AS AT MARCH 31,2023		AS AT MARCH 31,2022	
	No.of shares	Rs.	No.of shares	Rs.
Outstanding at the beginning of the year	882,900	8,829,000	882,900	8,829,000
Add - Issued during the year	490,000	4,900,000		
Less - Bought back during the year	-	-		
Outstanding at the end of the year	<b>1,372,900</b>	<b>13,729,000</b>	<b>882,900</b>	<b>8,829,000</b>

**2.3 Details of shares held by promoters in the Company:**

Particulars	As at 31-March-2023		As at 31-March-2022		
	No. of shares (in Thousand)	% of total shares	No. of shares (in Thousand)	% of total shares	% Change during the year
1 ANUSHREE BEHANY	5,000	0.36%	5,000	0.57%	-0.20%
2 NEEMA BEHANY	307,900	22.43%	307,900	34.87%	-12.45%
3 VEDANT BEHANY	1,060,000	77.21%	570,000	64.56%	12.65%
	<b>1,372,900</b>	<b>100%</b>	<b>312,900</b>	<b>100%</b>	

**KOPYBRIGHT INDIA PRIVATE LIMITED**

NOTES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2023

(Amount in 000's)

<b>Note 3 : RESERVES AND SURPLUS</b>	<b>AS AT MARCH 31, 2023</b>	<b>AS AT MARCH 31, 2022</b>
<b>Statement of Profit and Loss -</b>		
Opening balance	4,540.83	343.59
Add :Profit /(Loss) for the year	20,529.55	4,197.24
<b>Net Surplus in the Statement of Profit and Loss</b>	25,070.38	4,540.83
	<b>25,070.38</b>	<b>4,540.83</b>
<b>Note 4 : LONG TERM BORROWING</b>	<b>AS AT MARCH 31, 2023</b>	<b>AS AT MARCH 31, 2022</b>
<b>Secured Loan</b>		
HDFC Term Loan	14,623.54	19,137.58
ECGCL Loan	5,600.00	5,600.00
HDFC Bank Gurantee	-	526.03
<b>Unsecured Loan</b>		
Loan From Director & Relative	5,681.67	
Loan from Bank & NBFC	14,906.03	
Loan from Corporates	29,591.89	26,204.62
	<b>70,403.13</b>	<b>51,468.22</b>
<b>Note 5 : DEFERRED TAX LIABILITY</b>	<b>AS AT MARCH 31, 2023</b>	<b>AS AT MARCH 31, 2022</b>
Deferred Tax Liability ( Net)	-	-
	-	-
<b>Note 6 : SHORT TERM BORROWINGS</b>	<b>AS AT MARCH 31, 2023</b>	<b>AS AT MARCH 31, 2022</b>
Cash Credit - HDFC Bank (Primarily Secured against Stock and Bookdebts, Fixed Deposits, LC from other Banks)	46,156.50	16,493.37
Current Maturity of Long term Debt	-	-
	<b>46,156.50</b>	<b>16,493.37</b>
<b>Note 7 : TRADE PAYABLES</b>	<b>AS AT MARCH 31, 2023</b>	<b>AS AT MARCH 31, 2022</b>
MSME	18,869.27	44,521
Others		
	<b>18,869</b>	<b>44,521</b>
<b>Note 8 : OTHER CURRENT LIABILITIES</b>	<b>AS AT MARCH 31, 2023</b>	<b>AS AT MARCH 31, 2022</b>
Audit Fees Payable	80.00	55.00
Outstanding Salary	-	372.92
Creditors for Expenses	1,116.57	155.90
	<b>1,196.57</b>	<b>583.82</b>
<b>Note 9 : SHORT TERM PROVISIONS</b>	<b>AS AT MARCH 31, 2023</b>	<b>AS AT MARCH 31, 2022</b>
Provision for Tax	6,900.00	4.91
Duties & Taxes	2,013.10	
	<b>8,913.10</b>	<b>4.91</b>

## KOPYBRIGHT INDIA PRIVATE LIMITED

NOTES FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2023

(Amount in 000's)

Note 11 : LONG TERM LOAN AND ADVANCES	AS AT MARCH 31, 2023	AS AT MARCH 31, 2022
	-	-
<b>Note 12 : DEFERRED TAX ASSET</b>	<b>AS AT MARCH 31, 2023</b>	<b>AS AT MARCH 31, 2022</b>
Deferred Tax Asset( Net)	-	-
<b>Note 13 : INVENTORIES</b>	<b>AS AT MARCH 31, 2023</b>	<b>AS AT MARCH 31, 2022</b>
Inventories (As per inventory taken, valued and certified by a director)	63,652.36	23,364.72
	<b>63,652.36</b>	<b>23,364.72</b>
<b>Note 14 : TRADE RECEIVABLE</b>	<b>AS AT MARCH 31, 2023</b>	<b>AS AT MARCH 31, 2022</b>
<u>[ Unsecured and Considered Good Except otherwise stated ]</u>	85,425.7500	59,790.14
Others	85,425.75	59,790.14
<b>Note 15 : Cash &amp; Cash Equivalents</b>	<b>AS AT MARCH 31, 2023</b>	<b>AS AT MARCH 31, 2022</b>
Cash on Hand	13.7540	42.16
<b>Balances with Banks</b>		
In Current Accounts	-	24.89
In FD Accounts	5,366.45	2,666.84
	<b>5,380.20</b>	<b>2,733.89</b>
<b>Notes 16 : Short-term Loans and advances</b>	<b>AS AT MARCH 31, 2023</b>	<b>AS AT MARCH 31, 2022</b>
Others	2,177.85	8,413.53
Balance with Statutory Authorities	3,579.17	2,801.15
Factory Deposit	945.00	945.00
	<b>6,702.02</b>	<b>12,159.68</b>
<b>Notes 17 : Other Current Assets</b>	<b>AS AT MARCH 31, 2023</b>	<b>AS AT MARCH 31, 2022</b>
Preliminary expenses	125.00	180.00
	<b>125.00</b>	<b>180.00</b>

## KOPYBRIGHT INDIA PRIVATE LIMITED

### NOTES FORMING PART OF THE STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2023

(Amount in 000's)

Note 18 : Revenue from Opertaion	FOR THE YEAR ENDED MARCH 31, 2023	FOR THE YEAR ENDED MARCH 31, 2022
Sales of Products		
Domestic Sales	249,960.54	141,080.69
	<b>249,960.54</b>	<b>141,080.69</b>
<b>Note 19 : Other Income</b>	<b>FOR THE YEAR ENDED MARCH 31, 2023</b>	<b>FOR THE YEAR ENDED MARCH 31, 2022</b>
Sundry balance Written back	-	-
Rebate & Discount		
Foreign Exchange Gain	332.32	178.18
Others income		
	<b>332.32</b>	<b>178.18</b>
<b>Note 20 : CHANGES IN INVENTORY</b>	<b>FOR THE YEAR ENDED MARCH 31, 2023</b>	<b>FOR THE YEAR ENDED MARCH 31, 2022</b>
Opening Stock	23,364.72	3,700.78
Add: Purchases	227,793.12	131,006.50
Less: Closing stock	63,652.36	23,364.72
(As per inventory taken, valued and certified by a director)		
	<b>187,505.48</b>	<b>111,342.56</b>
<b>Note 21 : Employee Benefits Expense</b>	<b>FOR THE YEAR ENDED MARCH 31, 2023</b>	<b>FOR THE YEAR ENDED MARCH 31, 2022</b>
Salaries, Wages & bonus	5,268.20	4,572.79
Director Remuneration	1,500.00	1,200.00
Staff welfare expenses	954.55	717.47
	<b>7,722.75</b>	<b>6,490.26</b>

## KOPYBRIGHT INDIA PRIVATE LIMITED

### NOTES FORMING PART OF THE STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED MARCH 31, 2023

(Amount in 000's)

Note 22 : Finance Cost	FOR THE YEAR ENDED MARCH 31, 2023	FOR THE YEAR ENDED MARCH 31, 2022
Interest on CC A/c	2,840.19	854.37
Bank charges, Loan Processing and Forward Contract Charges	1,197.16	85.12
Interest on Loan	3,537.39	3,557.24
	<b>7,574.73</b>	<b>4,496.73</b>
<b>Note 23 : Administrative And Other Cost</b>	<b>FOR THE YEAR ENDED MARCH 31, 2023</b>	<b>FOR THE YEAR ENDED MARCH 31, 2022</b>
Audit fees	25.00	25.00
Legal & Professional Fees	57.54	257.40
Travelling & Convenyence	516.86	242.60
Carriage Outwards	350.91	109.78
Telephone Expenses	20.10	18.99
Rent & Taxes	3,226.00	2,522.50
Power & Fuel	1,832.89	1,908.89
Security Expenses	207.28	231.55
Repair & Maintanance	253.68	191.88
Filing Fees	-	12.56
General Expenses	1,183.59	157.32
Insurance	68.82	73.08
Income Tax Provision	1,115.92	
Licence Fees	360.02	319.32
Miscellaneous Expense w/off	-	49.81
Office Expenses	166.52	240.51
Printing & Stationery	11.90	65.92
Preliminary Expenses w/off	55.00	55.00
Tender Expenses	587.90	
Transportation Expenses	4,738.77	2,098.12
Stores & Packaging Expenses	-	226.36
	<b>14,778.69</b>	<b>8,806.57</b>

