

MediaAgility Pte Ltd.**Interim Condensed Balance Sheet***(All amounts in INR Million unless otherwise stated)*

	Notes	As at December 31, 2024	As at December 31, 2023	As at March 31, 2024
Assets				
Non-current assets				
Deferred tax assets (net)	4	1.78	0.14	-
Current assets				
Financial assets				
- Trade receivables	5	11.77	21.67	22.28
- Cash and cash equivalents	6	11.75	3.62	15.60
- Other current financial assets	7	-	3.99	5.38
Other current assets	8	5.61	0.43	0.64
Income tax assets (net)	9	0.14	0.47	-
		29.27	30.18	43.90
Total		31.05	30.32	43.90
Equity and Liabilities				
Equity				
Equity share capital	10	0.01	0.01	0.01
Other equity		8.83	15.45	16.89
		8.84	15.46	16.90
Liabilities				
Current liabilities				
Financial liabilities				
- Trade payables	11	22.21	14.86	26.89
- Other financial liabilities	12	-	-	0.11
		22.21	14.86	27.00
TOTAL		31.05	30.32	43.90

Summary of material accounting policies 1-3
The accompanying notes are an integral part of the interim condensed financial statements 4-18

As per our report of even date attached

For Ahuja Valecha & Associates LLP

Chartered Accountants

Firm Reg. No.126791W/W100132

Ankit Shah
Partner
Membership No.: 118976

Place: Pune
Date : January 20, 2025

For and on behalf of the Board of Directors of
Media Agility Pte Ltd.

Azlin Ghazali
Director

Place: India
Date : January 20, 2025

John Ryan
Director

Place: Singapore
Date : January 20, 2025

MediaAgility Pte Ltd.**Interim Condensed Statement of Profit and Loss***(All amounts in INR Million unless otherwise stated, except earning per share)*

	Notes	For the period ended October 01, 2024 to December 31, 2024	For the period ended October 01, 2023 to December 31, 2023	For the period ended April 01, 2024 to December 31, 2024	For the period ended April 01, 2023 to December 31, 2023	For the year ended April 01, 2023 to March 31, 2024
Income						
Revenue from operations (net)	13	0.61	0.73	1.97	2.94	3.75
Other income	14	0.84	0.09	0.17	1.00	2.92
Total income (A)		1.45	0.82	2.14	3.94	6.67
Expenses						
Other expenses	15	0.90	1.31	11.96	2.45	3.25
Total expenses (B)		0.90	1.31	11.96	2.45	3.25
Profit/(loss) before tax (A - B)		0.55	(0.49)	(9.82)	1.49	3.42
Tax expense						
Current tax		-	-	-	-	0.02
Deferred tax (credit) / charge		0.06	(0.03)	(1.73)	0.11	0.24
Total tax expense		0.06	(0.03)	(1.73)	0.11	0.26
Profit/(loss) for the period		0.49	(0.46)	(8.09)	1.38	3.16
Other comprehensive income						
Items that may be reclassified to profit or loss (E)						
- Exchange differences in translating the financial statements from functional currency to reporting currency		3.46	0.52	0.01	0.33	1.53
		3.46	0.52	0.01	0.33	1.53
Total comprehensive income/(loss) for the period (C) + (D) + (E)		3.95	0.06	(8.08)	1.71	4.69
Earnings per equity share						
Basic (In INR)	16	3,295.39	(3,066.67)	(53,903.08)	9,226.02	21,099.85
Diluted (In INR)		3,295.39	(3,066.67)	(53,903.08)	9,226.02	21,099.85
Summary of significant accounting policies	1-3					
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Ankit Shah
Partner
Membership No.: 118976

Azlin Ghazali
Director

John Ryan
Director

Place: Pune
Date : January 20, 2025

Place: India
Date : January 20, 2025

Place: Singapore
Date : January 20, 2025

MediaAgility Pte Ltd.**Interim Condensed Cash Flow Statement***(All amounts in INR Million unless otherwise stated)*

	For the period ended October 01, 2024 to December 31, 2024	For the period ended October 01, 2023 to December 31, 2023	For the year ended April 01, 2023 to March 31, 2024
Cash flow from operating activities			
Profit /(loss) before tax	0.55	(0.49)	3.42
Adjustments for:			
Change in foreign currency translation reserve	(0.26)	0.52	-
Provision for doubtful receivables/ (provision for doubtful receivables written back) (net)	0.06	-	-
Operating profit / (loss) before working capital changes	0.35	0.03	3.42
Movements in working capital :			
(Increase)/ decrease in trade receivables	(6.46)	4.91	1.31
(Increase)/ decrease in other current assets	0.38	0.23	0.41
(Increase)/ decrease in current financial assets	0.00	(0.07)	1.12
Increase/(decrease) in trade payables	11.05	(5.04)	7.06
Operating loss after working capital changes	5.32	0.06	13.32
Direct taxes paid (net of refunds)	-	(0.04)	0.44
Net cash generated from operating activities (A)	5.32	0.02	13.76
Cash flows from investing activities			
Net cash generated from investing activities (B)	-	-	-
Cash flows from financing activities			
Net cash (used in) financing activities (C)	-	-	-
Net increase/(decrease) in Cash and cash equivalents (A+B+C)	5.32	0.02	13.76
Cash and cash equivalents at the beginning of the period	6.43	3.60	1.84
Cash and cash equivalents at the closing of the period	11.75	3.62	15.60
Components of cash and cash equivalents			
Balances with banks			
- On current accounts	11.75	3.62	15.60
Cash and cash equivalents as per note 6	11.75	3.62	15.60

Summary of significant accounting policies 1-3
The accompanying notes are an integral part of the 4-18

As per our report of even date attached

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Ankit Shah
Partner
Membership No.: 118976

Place: Pune
Date : January 20, 2025

For and on behalf of the Board of Directors of
Media Agility Pte Ltd.

Azlin Ghazali John Ryan
Director Director

Place: India Place: Singapore
Date : January 20, 2025 Date : January 20, 2025

MediaAgility Pte Ltd.

Interim Condensed Statement of Changes in Equity

(All amounts in INR Million unless otherwise stated)

A. Equity share capital

Balance as at March 31, 2023	Changes in equity share capital during the year	Balance as at December 31, 2023
0.01	-	0.01
0.01	-	0.01

Balance as at December 31, 2023	Changes in equity share capital during the year	Balance as at March 31, 2024
0.01	-	0.01
0.01	-	0.01

Balance as at March 31, 2024	Changes in equity share capital during the year	Balance as at December 31, 2024
0.01	-	0.01
0.01	-	0.01

B. Other equity

Particulars	Reserves and surplus	Items of other comprehensive income	Total
	Retained earnings	Exchange differences on translating the financial statements	
Balance at April 01, 2023	12.21	1.53	13.74
Net profit/(loss) for the period	1.38	-	1.38
Foreign currency translation difference	-	0.33	0.33
Other comprehensive income for the period	-	-	-
Balance at December 31, 2023	13.59	1.86	15.45
Balance at December 31, 2023	13.59	1.86	15.45
Net profit/(loss) for the period	1.77	-	1.77
Foreign currency translation difference	-	(0.33)	(0.33)
Other comprehensive income for the period	-	-	-
Balance at March 31, 2024	15.36	1.53	16.89
Balance at March 31, 2024	15.36	1.53	16.89
Net profit/(loss) for the period	(8.09)	-	(8.09)
Foreign currency translation difference	0.02	0.01	0.03
Other comprehensive income for the period	-	-	-
Balance at December 31, 2024	7.29	1.54	8.83

Nature and purpose of reserves

a) Foreign currency translation reserve

The exchange differences arising from the translation of financial statements with functional currency other than Indian rupees is recognised in other comprehensive income, net of taxes and is presented within equity in the foreign currency translation reserve.

Summary of significant accounting policies 1-3

The accompanying notes are an integral part of the 4-18

As per our report of even date attached

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Chartered Accountants
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For and on behalf of the Board of Directors of
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Membership No.: 118976

Azlin Ghazali
Director

John Ryan
Director

Place: Pune
Date : January 20, 2025

Place: India
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Place: Singapore
Date : January 20, 2025

Mediaagility Pte Ltd.

Notes forming part of Interim Condensed Financial Statements

1 Nature of operations

MediaAgility Pte Ltd. ("the Company") is a Singapore based wholly owned subsidiary of MediaAgility Inc. The Company is cloud transformation service provider with deep expertise building scalable, as a Google cloud-based solutions as a Google Cloud Premier Partner.

2 Basis of preparation

The interim condensed financial statements of the Company have been prepared on an accrual basis and under the historical cost convention except for certain financial instruments which have been measured at fair value. Historical cost is generally based on the fair value of consideration given in exchange of goods and services. The accounting policies are consistently applied by the Company during the year and are consistent with those used in previous year except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Statement of compliance

These interim condensed financial statements have been prepared in accordance with Ind AS 34 Interim Financial Reporting for the period ended October 01, 2024 to December 31, 2024 as notified under the Companies (Indian Accounting Standards) Rules, 2015 read with Section 133 of the Act.

3 Material accounting policy information

(a) Accounting year

The accounting year of the Company is from 01 April 2024 to 31 March 2025.

(b) Functional currency

The Company's functional currency is Singapore Dollar (SGD).

(c) Use of estimates and judgements

The preparation of the interim condensed financial statements in conformity with Ind AS requires the management to make judgements, estimates and assumptions. These estimates, judgements and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the condensed interim consolidated financial statements and reported amounts of revenues and expenses during the period / year. The application of accounting policies that require critical accounting estimates involving complex and subjective judgements and the use of assumptions in these condensed interim financial statements have been disclosed appropriately. Accounting estimates could change from period to period. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the condensed interim financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the condensed interim consolidated financial statements.

Critical accounting estimates

i) Revenue recognition

The Company uses the percentage-of-completion method in accounting for its fixed-price contracts. Use of the percentage-of-completion method requires the Company to estimate the efforts or costs expended to date as a proportion of the total efforts or costs to be expended. Efforts or costs expended have been used to measure progress towards completion. Provisions for estimated losses, if any, on uncompleted contracts are recorded in the period in which such losses become probable based on the expected contract estimates at the reporting date.

Further, the Company uses significant judgement while determining the transaction price allocated to performance obligations using the expected cost plus margin approach.

ii) Income taxes

The Company's tax jurisdictions is Singapore. Significant judgements are involved in determining the provision for income taxes.

iii) Provisions and contingent liabilities

The Company estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting period and are adjusted to reflect the current best estimates. The Group uses significant judgements to assess contingent liabilities.

(d) Expected credit loss:

The Company has considered the current and anticipated future economic conditions relating to industries the Company deals with and the countries where it operates. In calculating expected credit loss, the Company has also considered related credit information for its customers to estimate the probability of default in future using the forward-looking approach as prescribed by Ind AS 109.

(e) Intangible assets

Intangible assets including software licenses of enduring nature and contractual rights acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Cost comprises the purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use.

Gains or losses arising from disposal of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is disposed.

Following the initial recognition, internally generated intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Amortization of internally generated intangible asset begins when the development is complete and the asset is available for use.

Mediaagility Pte Ltd.

Notes forming part of Interim Condensed Financial Statements

(f) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable taking into account the amount of any trade discounts and volume rebates allowed by the Company. Revenue is recognized to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

(i) Income from software services and products

The Company derives revenues primarily from sale of cloud transformation services.

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflects the consideration expected to receive in exchange for those products or services.

Arrangements with customers for software related services are either on a time-and-material or a fixed-price basis.

Revenue on time-and-material contracts are recognized as and when the related services are performed. Revenue from fixed-price contracts, where the performance obligations are satisfied over time and where there is no uncertainty as to measurement or collectability of consideration, is recognized as per the percentage-of-completion method. When there is uncertainty as to measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved.

Revenue from licenses where the customer obtains a "right to use" the licenses is recognized at the time the license is made available to the customer. Revenue from licenses where the customer obtains a "right to access" is recognized over the access period.

The Company has applied the principles under Ind AS 115 to account for revenues from these performance obligations.

When support services are provided in conjunction with the licensing arrangement and the license and the support services have been identified as two separate performance obligations, the transaction price for such contracts are allocated to each performance obligation of the contract based on their relative standalone selling prices. Maintenance revenue is recognized proportionately over the period in which the services are rendered.

In the case of reselling agreements, the revenue is recognized on a net basis i.e amount paid to the vendor for reselling the products or services as reduced by the amount collected from the customer.

Unbilled revenue represents revenue recognized in relation to work done until the balance sheet date for which billing has not taken place.

Unearned revenue represents the billing in respect of contracts for which the revenue is not recognized.

The Company collects Goods and service tax (GST) on behalf of the government and, therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from revenue.

(ii) Interest

Interest income is recognized on a time proportion basis taking into account the carrying amount and the effective interest rate. Interest income is included under the head 'Other income' in the statement of profit and loss.

(g) Foreign currency translation

I) Foreign currency transactions and balances Initial recognition

Foreign currency transactions are recorded in the functional currency viz. SGD, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

II) Conversion

The transactions are in SGD, which are converted for reporting in Indian currency on the following basis. The equity share capital is translated on the date of transaction and fixed assets are translated at the closing rate as at the date of the balance sheet. All current assets and current liabilities are translated at the closing rate as at the date of the balance sheet. All Income and Expense items are converted at weighted average of Inter Bank Selling Rate for the period.

The exchange difference arising out of the period / year end conversion is translated to Currency Translation Reserve and the said amount is shown under the head "Other equity".

III) Exchange Difference

Revenue and expenses denominated in foreign currencies are translated using the exchange rate in effect on the date of the transaction. Transaction gains or losses realized upon settlement of foreign currency transactions are included in determining net profit or loss for the period in which the transaction is settled.

Exchange differences arising on conversion / settlement of foreign currency monetary items and on foreign currency liabilities relating to Property, Plant and Equipment acquisition are recognized as income or expenses in the period in which they arise.

(h) Income tax and deferred tax

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Inland Revenue Authority Singapore (IRAS). The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of temporary differences between tax base of assets and liabilities and their carrying amounts. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except deferred tax liability arising from initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, affects neither accounting nor taxable profit loss at the time of transaction. Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses, except deferred tax assets arising from initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, affects neither accounting nor taxable profit/ loss at the time of transaction. Deferred tax assets are recognized only to the extent that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax asset is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available against which such deferred tax assets can be realized.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the same taxable entity and the same taxation authority.

Deferred tax relating to items recognized outside the statement of profit and loss is recognized in co-relation to the underlying transaction either in other comprehensive income or directly in equity.

Basic earnings per share are calculated by dividing the net profit for the period / year attributable to equity shareholders by the weighted average number of equity shares outstanding during the period / year. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares), if any occurred during the reporting period, that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit for the period/ year attributable to the equity shareholders and the weighted average number of equity shares outstanding during the period / year, are adjusted for the effects of all dilutive potential equity shares.

For the purpose of calculating diluted earnings per share, the net profit for the period/ year attributable to the equity shareholders and the weighted average number of equity shares outstanding during the period / year, are adjusted for the effects of all dilutive potential equity shares.

(i) Provisions

A provision is recognized when the Company has a present obligation as a result of past event; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are determined based on the best estimate required to settle the obligation at the reporting date. If the effect of time value of money is material, provisions are discounted using a current pre-tax rate that reflects the risks specific to the liability. These estimates are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

(j) Contingent liabilities and commitments

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the interim condensed financial statements .

(k) Equity

Ordinary shares are classified as equity share capital. Incremental costs directly attributable to the issuance of new ordinary shares, share options and buyback are recognized as a deduction from equity, net of any tax effects.

(l) Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

(m) 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.

(n) Earnings per share (EPS)

Basic earnings per share are calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the reporting period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares), if any occurred during the reporting period, that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit for the year attributable to the equity shareholders and the weighted average number of equity shares outstanding during the year, are adjusted for the effects of all dilutive potential equity shares.

MediaAgility Pte Ltd.**Notes forming part of Interim Condensed Financial Statements***(All amounts in INR Million unless otherwise stated)***4. Deferred tax assets (net)**

	As at December 31, 2024	As at December 31, 2023	As at March 31, 2024
Deferred tax asset			
On tax losses	1.78	0.14	-
	1.78	0.14	-
Deferred tax liabilities			
Others	-	-	-
	-	-	-
Deferred tax assets (net)	1.78	0.14	-

5. Trade receivables

	As at December 31, 2024	As at December 31, 2023	As at March 31, 2024
Trade receivables			
Unsecured, considered good	11.77	21.67	22.28
Unsecured, considered doubtful	14.00	3.04	3.42
	25.77	24.71	25.70
Less : Allowance for expected credit loss	(14.00)	(3.04)	(3.42)
	11.77	21.67	22.28
	11.77	21.67	22.28

6. Cash and cash equivalents

	As at December 31, 2024	As at December 31, 2023	As at March 31, 2024
Balances with banks			
- On current accounts	11.75	3.62	15.60
	11.75	3.62	15.60

7. Other current financial assets

	As at December 31, 2024	As at December 31, 2023	As at March 31, 2024
Contract assets*			
	-	3.99	5.38
	-	3.99	5.38

*Transaction aggregating less than Rs.0.01 million as at December 31, 2024.

8. Other current assets

	As at December 31, 2024	As at December 31, 2023	As at March 31, 2024
Other advances (Unsecured, considered good)			
Balance with government authority (includes GST)	0.68	0.43	0.64
Prepayments	3.61	-	-
Advance to vendor	1.32	-	-
	5.61	0.43	0.64

9. Income tax

	As at December 31, 2024	As at December 31, 2023	As at March 31, 2024
Current tax asset (net)			
	0.14	0.47	-
	0.14	0.47	-

10(a). Share capital

	As at December 31, 2024	As at December 31, 2023	As at March 31, 2024
Authorised (In SGD)			
150 ordinary shares of S\$1.4 each	SGD 210	SGD 210	SGD 210
	SGD 210	SGD 210	SGD 210
Issued, subscribed and paid-up			
150 ordinary shares of S\$1.4 each	0.01	0.01	0.01
	0.01	0.01	0.01

* All shares held by MediaAgility Inc.

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

	As at December 31, 2024		As at December 31, 2023		As at March 31, 2024	
	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount
No. of Shares at the beginning of the reporting period	150	0.01	150	0.01	150	0.01
Add : Additional Shares issued during the period	-	-	-	-	-	-
No. of Shares at the end of the reporting period	150	0.01	150	0.01	150	0.01

b) Terms / rights attached to equity shares

The Company has only one class of equity shares having a par value of SGD 1.4 per share. Each holder of equity share is entitled to one vote per share.

In the event of liquidation of Company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in the proportion to the number of equity shares held by shareholders.

c) Details of shares held by promoters

As at December 31, 2023	No of shares held at beginning of quarter	Changes during the year	No of shares at the end of quarter	% of Total Shares	% Change during the quarter
MediaAgility Inc.	150	-	150	100%	-

As at March 31, 2024	No of shares held at beginning of quarter	Changes during the year	No of shares at the end of quarter	% of Total Shares	% Change during the quarter
MediaAgility Inc.	150	-	150	100%	-

As at December 31, 2024	No of shares held at beginning of year	Changes during the year	No of shares at the end of year	% of Total Shares	% Change during the year
MediaAgility Inc.	150	-	150	100%	-

10(b). Other equity

	As at December 31, 2024	As at December 31, 2023	As at March 31, 2024
Reserves and Surplus			
Retained earnings	7.27	13.59	15.37
Items of other comprehensive income			
Foreign currency translation reserve	1.56	1.86	1.53
	8.83	15.45	16.90

(i) Retained earnings

	As at December 31, 2024	As at December 31, 2023	As at March 31, 2024
Balance as per last financial statements	15.36	12.21	12.21
Profit after tax for the reporting year	8.09	1.38	3.16
	7.27	13.59	15.37

(ii) Foreign currency translation reserve

	As at December 31, 2024	As at December 31, 2023	As at March 31, 2024
Balance as per last financial statements	1.53	1.53	1.53
Increase/(decrease) during the year	0.03	0.33	-
	1.56	1.86	1.53

MediaAgility Pte Ltd.**Notes forming part of Interim Condensed Financial Statements***(All amounts in INR Million unless otherwise stated)***11. Trade payables**

	As at December 31, 2024	As at December 31, 2023	As at March 31, 2024
Trade payables for goods and services	22.21	14.86	26.89
Advance from customers	-	-	-
	22.21	14.86	26.89

12. Other current financial liabilities

	As at December 31, 2024	As at December 31, 2023	As at March 31, 2024
Contract liabilities	-	-	0.11
	-	-	0.11

MediaAgility Pte Ltd.

Notes forming part of Interim Condensed Financial Statements

(All amounts in INR Million unless otherwise stated)

13. Revenue from operations (net)

	For the period ended October 01, 2024 to December 31, 2024	For the period ended October 01, 2023 to December 31, 2023	For the period ended April 01, 2024 to December 31, 2024	For the period ended April 01, 2023 to December 31, 2023	For the period ended April 01, 2023 to March 31, 2024
Software licenses (net)	0.61	0.73	1.97	2.94	3.75
	0.61	0.73	1.97	2.94	3.75

The table below presents disaggregated revenues from contracts with customers by segments and timing. The Company believes that this disaggregation best depicts how the nature, amount, timing and uncertainty of our revenues and cash flows are affected by industry, market and other economic factors.

	For the period ended October 01, 2024 to December 31, 2024	For the period ended October 01, 2023 to December 31, 2023	For the period ended April 01, 2024 to December 31, 2024	For the period ended April 01, 2023 to December 31, 2023	For the period ended April 01, 2023 to March 31, 2024
Revenue by industry segments					
Technology Companies and Emerging Verticals	0.61	0.73	1.97	2.94	3.75
Total	0.61	0.73	1.97	2.94	3.75
At point of time	0.61	0.73	1.97	2.94	3.75
Over a period of time	-	-	-	-	-
Total	0.61	0.73	1.97	2.94	3.75

14. Other income

	For the period ended October 01, 2024 to December 31, 2024	For the period ended October 01, 2023 to December 31, 2023	For the period ended April 01, 2024 to December 31, 2024	For the period ended April 01, 2023 to December 31, 2023	For the period ended April 01, 2023 to March 31, 2024
Provision for doubtful receivables written back	-	-	(0.02)	-	1.71
Foreign exchange gain (net)	0.76	-	0.01	-	-
Miscellaneous income	0.08	0.09	0.18	1.00	1.21
	0.84	0.09	0.17	1.00	2.92

15. Other expenses

	For the period ended October 01, 2024 to December 31, 2024	For the period ended October 01, 2023 to December 31, 2023	For the period ended April 01, 2024 to December 31, 2024	For the period ended April 01, 2023 to December 31, 2023	For the period ended April 01, 2023 to March 31, 2024
Legal and professional fees	0.84	0.92	1.66	1.71	1.84
Foreign exchange loss (net)	0.00	0.38	0.00	0.57	0.73
Provision for doubtful receivables	0.06	0.00	10.32	0.00	0.44
Auditor's Remuneration	0.00	0.00	(0.02)	0.00	0.23
Bank charges	0.00	0.01	0.00	0.01	0.01
Miscellaneous expenses	0.00	0.00	0.00	0.16	0.00
	0.90	1.31	11.96	2.45	3.25

MediaAgility Pte Ltd.**Notes forming part of Interim Condensed Financial Statements***(All amounts in INR Million unless otherwise stated, except earning per share)***16. Earnings per share**

		For the period ended October 01, 2024 to December 31, 2024	For the period ended October 01, 2023 to December 31, 2023	For the period ended April 01, 2024 to December 31, 2024	For the period ended April 01,2023 to December 31, 2023	For the year ended April 01, 2023 to March 31, 2024
<u>Numerator for Basic and Diluted EPS</u>						
Net Profit after tax (In INR 'millions)	(A)	0.49	(0.46)	(8.09)	1.38	3.16
<u>Denominator for Basic EPS</u>						
Weighted average number of equity shares of S\$ 1 each	(B)	150	150	150	150	150
<u>Denominator for Diluted EPS</u>						
Number of equity shares	(C)	150	150	150	150	150
Basic Earnings per share of face value SGD 1.4 each	(A/B)	3,295.39	(3,066.67)	(53,903.08)	9,226.02	21,099.85
Diluted Earnings per share of face value SGD 1.4 each	(A/C)	3,295.39	(3,066.67)	(53,903.08)	9,226.02	21,099.85

17. Contingent liabilities

The Company does not have any contingent liability as on December 31, 2024.(Previous period: Nil).

18. The comparative period's figures have been regrouped where necessary to confirm to this period's classification.

As per our report of even date attached

For Ahuja Valecha & Associates LLP
Chartered Accountants
Firm Reg. No.126791W/W100132Ankit Shah
Partner
Membership No.: 118976Place: Pune
Date : January 20, 2025For and on behalf of the Board of Directors of
Media Agility Pte Ltd.Azlin Ghazali
DirectorPlace: India
Date : January 20, 2025John Ryan
DirectorPlace: Singapore
Date : January 20, 2025