

INDEPENDENT AUDITOR'S REPORT

To,
The Members'
CENTURY BUSINESS MEDIA LIMITED
Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **CENTURY BUSINESS MEDIA LIMITED** ("the Company"), which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and the summary of significant accounting policies and other explanatory information.

In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 31st March 2026, its profit and its cash flow for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Company Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Company Act, 2013 and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Annual Report but does not include the financial statements and our auditors' report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



Management's Responsibility for the standalone Financial Statements

The company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation & presentation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified Under Section 133 of Companies Act 2013 read with Companies (Accounting Standards) Rules, 2021 to the extent applicable. 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; and 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.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statement

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

We draw attention to the following matters.

Balance of Sundry receivables and Payables are subject to formal confirmation. All sundry debtors are unsecured but considered good by the management to the extent of their book value.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 (the "Order"), issued by the Central government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in the paragraph 3 and 4 of the Order.
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 appears from our examination of those books;
 - c) The Balance Sheet and the Statement of Profit and Loss and the Cash flow Statement dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified Under Section 133 of Companies Act 2013 read with Companies (Accounting Standards) Rules, 2021 to the extent applicable.
 - e) On the basis of written representation received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026
 - f) from being appointed as a director in terms of Section 164(2) of the Act.
 - g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B", and
 - h) With respect to the other matters to be included in the Auditors' 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
 - (i) The Company does not 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.
- (iv) (a) The management has represented 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, whether, 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;
- (b) The management has represented, 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, whether, 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; and
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- (v) No dividend has been declared or paid during the year by the company.

Based on our examination, which included test checks, the company has used accounting software's for maintaining its books of account for the year ended March 31, 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all the relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instances of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For LODHA PATEL WADHWA & CO.
Chartered Accountants
(FRN 006271C)




(Sanjay Goenka)
Partner
M. No. 074350

UDIN: - 26074350DAKQTU1295

Place: Patna
Date: 13-08-2026

ANNEXURE "A" TO INDEPENDENT AUDITOR'S REPORT

The Annexure referred to in Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31st March 2026, we report that:

1. (a)(i) The Company has maintained proper records showing full particulars, including quantitative details and location of all its Property, Plant and Equipment.
(ii) The Company has maintained proper records showing full particulars of intangible assets.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular program of physical verification of its Property, Plant and Equipment by which all property, plant and equipment are verified in a phased manner. In accordance with this program, certain property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2026, for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
2. (a) The Company is engaged in the business of service sector and does not have any physical inventories. Accordingly, reporting under clause 3(ii) of the said order is not applicable to the Company.

(b) During the Year, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; and hence this clause is not applicable.
3. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year.

(a) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not provided any loans or advances in the nature of loans or stood guarantee or provided security to any other entity during the year, and hence reporting under clause 3(iii)(a) of the Order is not applicable



- (b) According to the information and explanations given to us and based on the audit procedures conducted by us, the Company has not made any investments, or provided a guarantee or given a security, and hence reporting under clause 3(iii)(b) of the Order is not applicable.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not granted any loans and advances in the nature of loans, during the year, and hence reporting under clause 3(iii)(c), (d), (e) and (f) of the Order is not applicable.
4. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loan and provided any guarantee or security as specified under Sections 185 and 186 of the Act. In respect of the investments made by the Company, in our opinion the provisions of Sections 185 and 186 of the Act have been complied with.
5. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.
6. According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of services carried out by the company.
7. (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the company is generally regular in depositing the undisputed statutory dues, including Provident Fund, Employee's State Insurance, Income Tax, Sales Tax, Service Tax, Goods and Service Tax, Custom Duty, Cess and other material statutory dues, as applicable, with appropriate authorities.

According to the information and explanation given to us and the records of the Company examined by us, no undisputed amounts payable in respect of Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, Goods and Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues were in arrears as at 31 March 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanation given to us and the records of the Company examined by us, there are no dues of Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, Goods and Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues which have not been deposited with the appropriate authorities on account of any dispute.

8. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
9. (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.



- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared willful defaulter by any bank or financial institution or other lender.
- (c) In our opinion and according to the information and explanations given to us the company has raised fresh term loan during the year and the same has been utilized for the purpose for which it was raised.
- (d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
- (e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) On an overall examination of the financial statements of the Company, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies
10. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable
- (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
11. (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing we report that no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) According to the information and explanations given to us no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- (c) According to the information and explanations given to us, there are no whistle blower complaints received by the company during the year.
12. In our opinion and according to the information and explanation given to us, the Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.
13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.



14. (a) In our opinion and based on our examination, the Company does not have an internal audit system and is not required to have an internal audit system as per the provisions of the Companies Act, 2013.
- (b) In our opinion and based on our examination since the company is not required to have an internal audit system reporting under clause 3(xiv)(b) is not applicable.
15. In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or Persons connected with its directors. and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
16. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- (b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
17. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
18. There has been no resignation of the statutory auditors of the Company during the year.
19. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
20. (a) In our opinion and according to the information and explanations given to us, in respect of other than ongoing projects, the Company has transferred the unspent Corporate Social Responsibility (CSR) amount to a PMNRF fund specified in Schedule VII to the Companies Act, 2013 before the date of this report and within a period of six months.
- (b) In our opinion and according to the information and explanation given to us, there is no unspent amount under sub-section (5) of section 135 of the Act pursuant to any ongoing project. Accordingly, clause 3(xx)(b) of the Order is not applicable.



21. The reporting under Clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in this report.

For LODHA PATEL WADHWA & CO.
Chartered Accountants
(FRN 006271C)




(Sanjay Goenka)
Partner

Place: Patna
Date: 13-08-2026

M. No. 074350

UDIN: - 26074350DAKQTU1295

ANNEXURE "B" TO INDEPENDENT AUDITOR'S REPORT

Referred to in paragraph 2(g) of the Independent Auditor's Report of even date to the members of Century Business Media Limited, on the financial statements for the year ended March 31, 2026.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act"):

1. We have audited the internal financial controls over financial reporting of Century Business Media Limited ("the Company") as of March 31, 2026, in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls:

2. The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility:

3. Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.
4. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. 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.
5. We believe that the audit evidences we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting:

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that;

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting:

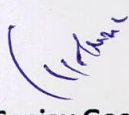
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate Because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion:

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".

For LODHA PATEL WADHWA & CO.
Chartered Accountants
(FRN 006271C)




(Sanjay Goenka)
Partner
M. No. 074350

Place: Patna
Date: 13-08-2026

UDIN: - 26074350DAKQTU1295

M/S CENTURY BUSINESS MEDIA LIMITED

(Formerly Known :- Century Business Private Limited)

CIN- U73100BR1999PLC009001

107, EMARAT FIRDAUS, EXHIBITION ROAD, PATNA-800001

BALANCE SHEET AS AT 31st MARCH, 2026

Rs. in Thousands, unless stated otherwise

PARTICULARS	Note No.	As at 31.03.2026	As at 31.03.2025
I. EQUITY AND LIABILITIES			
1. Share holders' funds			
(a) Share capital	2	64,492.80	64,492.80
(b) Reserve & Surplus	3	115,726.94	60,171.37
		180,219.74	124,664.17
2 Non-Current Liabilities			
(a) Long Term Borrowings	4	53,897.33	25,398.77
(b) Other Long Term Liabilities	5	2,731.70	4,892.30
(c) Other Long Term Provisions	6	1,719.59	1,507.42
		58,348.61	31,798.49
3. Current Liabilities			
(a) Short Term Borrowings	7	25,659.78	29,564.51
(b) Trade Payable	8		
(i) Total Outstanding Dues of MSME; and		16,102.87	10,122.96
(ii) Total Outstanding Dues of Creditor other than MSME		19,746.47	22,790.88
(c) Other Current Liabilities	9	9,781.57	4,339.01
(d) Short Term Provisions	10	2,900.35	398.09
		74,191.04	67,215.46
TOTAL		312,759.39	223,678.12
II. ASSETS			
1. Non Current Assets			
(a) Property, Plant and Equipment and	11	64,819.97	41,800.64
(b) Capital Work in Progress		283.26	4,375.98
(c) Non Current Investments	12	59.14	59.14
(d) Deferred Tax Assets	13	560.44	550.21
(e) Other Non Current Assets	14	52,929.13	36,381.62
		118,651.94	83,167.58
2. Current Assets			
(a) Inventory	15	51.42	56.24
(b) Trade Receivables	16	141,579.78	107,134.96
(c) Cash and Cash Equivalents	17	36,003.77	2,563.46
(d) Other bank balances	17(a)	4,676.21	15,035.37
(e) Short Term Loans & Advances	18	10,198.79	15,720.52
(f) Other current assets	19	1,597.48	-
		194,107.45	140,510.54
TOTAL		312,759.39	223,678.12
Significant accounting policies	1		
See accompanpany notes to the financial statement	2 to 52		

As per our report of even date.

For Lodha Patel Wadhwa & Co.

Chartered Accountants

(FRN- 006271C)

Sanjay Goenka
Partner

M. No 074350

Place: Patna

Date : 13.08.2026

UDIN: 26074350DAKQTU1295



For and on behalf of Board

SHASHI KUMAR CHAUDHARY

DIN: 00996312

Managing Director

SHREYA CHAUDHARY

PAN:BCBPC1439H

CFO

Seema Chaudhary
SEEMA CHAUDHARY

DIN: 00996381

Whole Time Director

SHASHANK PODDAR

M No.: A33464

CS

M/S CENTURY BUSINESS MEDIA LIMITED

(Formerly Known :- Century Business Private Limited)

CIN- U73100BR1999PLC009001

107, EMARAT FIRDAUS, EXHIBITION ROAD, PATNA-800001

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH 2026

Rs. in Thousands, unless stated otherwise

	PARTICULARS	Note No.	As at 31.03.2026	As at 31.03.2025
I	Revenue From Operations	20	464,334.17	366,528.68
II	Other Income	21	3,230.05	2,599.73
III	Total Income (I + II)		467,564.22	369,128.41
IV	Expenses			
	Purchase & Direct Cost	22	287,102.46	218,622.87
	Consumption of Consumable & Flex Items	23	18,196.11	17,543.57
	Employees Benefits Expenses	24	32,432.63	25,686.90
	Interest & Other Financial Charges	25	8,222.29	6,125.07
	Depreciation & amortisation Expenses	11	10,895.88	8,527.04
	Other Expenses	26	35,882.16	28,594.04
	Total Expense		392,731.53	305,099.50
V	Net Profit/ (Loss) for the period before Tax		74,832.69	64,028.90
VI	Tax expense:			
	Current Tax		19,094.15	16,542.49
	Earlier year Tax		193.20	320.93
	Deferred tax	28	10.23	-86.47
VII	Profit/(Loss) for the period (IV -V)		55,555.56	47,079.01
VIII	Earnings per equity share:	27		
	(1) Basic (in Rs.)		8.61	7.30
	(2) Diluted (in Rs.)		8.61	7.30
	Significant accounting policies	1		
	See accompanpany notes to the financial statement	2 to 52		

As per our report of even date.

For Lodha Patel Wadhwa & Co.

Chartered Accountants

(FRN- 006271C)

Sanjay Goenka

Partner

M. No 074350

Place: Patna

Date : 13.08.2026

UDIN: 26074350DAKQTU1295



For and on behalf of Board

Shashi Kumar Chaudhary
SHASHI KUMAR CHAUDHARY
DIN: 00996312
Managing Director

Shreya Chaudhary
SHREYA CHAUDHARY
PAN:BCBPC1439H
CFO

Seema Chaudhary
SEEMA CHAUDHARY
DIN: 00996381
Whole Time Director

Shashank Poddar
SHASHANK PODDAR
M No.: A33464
CS

M/S CENTURY BUSINESS MEDIA LIMITED
(Formerly Known :- Century Business Private Limited)
CIN- U73100BR1999PLC009001
107, EMARAT FIRDAUS, EXHIBITION ROAD, PATNA-800001
CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-2026

Particulars	As at 31.03.2026 Rs. in thousand	As at 31.03.2025 Rs. in thousand
A CASH FLOW FROM (USED IN) OPERATING ACTIVITIES		
Net Profit/ (Loss) Before Tax & Extraordinary items	74,832.69	64,028.90
Adjustments for:		
Add : Depreciation & amortization expense	10,895.88	8,527.04
Add : Finance Cost	8,222.29	6,125.07
Add/(Less): Investments written off	-	1,008.94
Add/(Less): Loss from Railway Media Solution	-	34.81
Less : Other Income	-3,230.03	-2,599.73
Add:- Provision of Gratuity	248.86	511.50
Operating Profit/ (Loss) before Working Capital Changes	90,969.69	77,636.53
Adjustments for:		
Decrease/(Increase) in Short-term loans and advances	5,521.73	10,901.59
Decrease/(Increase) in Trade Receivables	-34,444.83	-19,429.07
Decrease/(Increase) in Inventories	4.82	7.28
Increase/(Decrease) in Short term Borrowings	-3,904.73	-8,734.82
Increase/(Decrease) in Trade Payables	2,935.49	1,880.48
Increase/(Decrease) in Other Current liabilities	5,442.56	-575.51
Increase/(Decrease) in Short Term Provisions	36.69	-15.79
(Increase)/Decrease in Other Non-Current Assets	-16,547.51	-9,923.15
(Increase)/Decrease in Other Bank Balances	10,359.16	-197.75
(Increase)/Decrease in Other Current Assets	-1,597.48	-
Increase/(Decrease) in Short Term Provisions	-	-
Increase/(Decrease) in Other Long-term Liabilities	-2,160.60	-4,789.40
Increase/(Decrease) in Other Long-term Provision	-36.69	15.79
Cash generated from operations	56,578.29	46,776.18
Income Tax paid (net of MAT)	-16,821.79	-17,483.16
Net Cash flow from Operating activities	39,756.50	29,293.02
B CASH FLOW FROM (USED IN) INVESTING ACTIVITIES		
Purchase of Tangible & Intangible Assets	-33,915.21	-4,609.69
Purchase of Capital Work in progress	4,092.72	-4,375.98
Purchase/ Sale of Long term Investment	-	-
Other Income	3,230.03	2,599.73
Loss from Railway Media Solutions	-	-34.81
Investment written off	-	-1,008.94
Net Cash flow from Investing activities	-26,592.46	-7,429.69
C CASH FLOW FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from issue of share capital	-	-
Proceeds from Share application money pending allotment	28,498.56	-17,324.78
Proceeds/(Repayment) of Long - term borrowings	-8,222.29	-6,125.07
Proceeds from Payment of Finance Cost	20,276.27	-23,449.85
Net Cash flow from financing activities		
Net increase/ (decrease) in cash & Cash Equivalents	33,440.30	-1,586.52
Cash and Cash equivalents at the beginning of the year	2,563.46	4,149.98
Cash and Cash equivalents at the end of the year	36,003.77	2,563.46
Cash & Cash Equivalents		
Cash in Hand	1,560.10	1,511.12
Cash at Bank	34,443.67	952.35
Term Deposits with original maturity less than 3 months (including interest accrued as on date)	-	99.99
Cash & Cash equivalents as stated in Note '17'	36,003.77	2,563.46

As per our report of even date
FOR, LODHA PATEL WADHWA & CO.
Chartered Accountants
(FRN- 006271C)

(SANJAY GOENKA)
Partner
M. No. 074350

Place : Patna
Date : 13.08.2026
UDIN: 26074350DAKQTU1295



M/S CENTURY BUSINESS MEDIA LIMITED

SHASHI KUMAR CHAUDHARY
DIN: 00996312
Managing Director

SHREYA CHAUDHARY
PAN:BCBPC1439H
CFO

SEEMA CHAUDHARY
DIN: 00996381
Whole Time Director

SHASHANK PODDAR
M No.: A33464
CS

M/S CENTURY BUSINESS MEDIA LIMITED
(Formerly Known :- Century Business Private Limited)
107, EMARAT FIRDAUS, EXHIBITION ROAD, PATNA-800001
CIN- U73100BR1999PLC009001

NOTE '1'

Significant Accounting Policy and Notes to the Financial Statements

A : Company Information

Our Company was originally incorporated as a Private Limited Company under the name "Century Business Private Limited" on September 23, 1999 bearing Registration No. 009001 under the provisions of the Companies Act, 1956 with the Registrar of Companies, Bihar. Consequently, pursuant to Special Resolution passed by the shareholders at the Extra Ordinary General Meeting held on January 08, 2024, our company has changed its name from "Century Business Private Limited" to "Century Business Media Private Limited" vide a fresh Certificate of Incorporation consequent upon change of name dated February 08, 2024 issued by the Registrar of Companies, Patna, Bihar. Further, pursuant to Special Resolution passed by the shareholders at the Extra Ordinary General Meeting held on June 28, 2024 our company was converted into a Public Limited Company and consequently the name of our Company was changed from "Century Business Media Private Limited" to "Century Business Media Limited" vide a fresh Certificate of Incorporation consequent upon conversion from private company to public company dated September 16, 2024 issued by the Registrar of Companies, Central Registration Centre. Our Company's Corporate Identification Number is U51505BR1999PLC009001.

B : Significant Accounting Policies

1. 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 (Indian GAAP). The company has prepared these financial statements to comply with the Accounting Standards referred to in Section 133 of Companies Act 2013 read with Companies (Accounting Standards) Rules, 2021 and the relevant provisions of Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention.

Accounting policies are consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing accounting standard requires a change in accounting policy hitherto in use. Where a change in accounting policy is necessitated due to changed circumstances, detailed disclosures to that effect along with the impact of such change is duly disclosed in the financial statements.

The Accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

The Financial Statements for the period ended 31st March 2026 and for the year ended 31st March, 2025 have been prepared in accordance with Schedule III of the Companies Act, 2013.

2. Use Of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts of income and expenditure during the year. Examples include provisions for doubtful debts, provision for taxation, useful lives of depreciable assets, provision for impairment, provision for contingencies etc. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from those estimates. The effect of changes in accounting estimates are reflected in the financial statements in the period in which results are known and, if material, are disclosed in the financial statements.

3. Provisions, Contingent Liabilities and Contingent Assets

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

Contingent Liabilities are not of the probable nature hence the same is not recognized in the books of accounts whereas the same are disclosed in the notes to accounts.

Contingent Assets are neither recognized nor disclosed in the financial statements.

4 (i). Property, Plant and Equipment's

Property, plant and equipment are stated at cost of acquisition or construction less accumulated depreciation less accumulated impairment, if any. Cost includes purchase price, taxes and duties, labour cost and direct overheads for self-constructed assets, other direct costs incurred up to the date the asset is ready for its intended use and Interest on borrowings attributable to acquisition of qualifying property, plant and equipment up to the date the assets is ready for its intended use. Subsequent expenses on fixed assets after its purchase is capitalised only if such expenses results in an increase in the future benefits from such assets beyond the previously assessed standards of performance.

Depreciation:

Depreciation on Property, Plant and Equipment's is provided on Written Down Value (WDV) using the rates arrived at based on the useful lives of the respective assets prescribed in Schedule II to the Companies Act, 2013, after retaining the residual value. Depreciation on amounts of additions to Property, Plant and Equipment's during the year or on its disposal/ demolition/ destruction of Property, Plant and Equipment during the year is provided on pro-rata basis as per Schedule II and individual assets costing INR 5,000 or less are fully depreciated in the year of acquisition.

Depreciation is not charged on capital work-in-progress until construction and installation are complete and the asset is ready for its intended use.

Capital Work-in progress

Capital Work In progresses stated at cost less impairment losses, if any, cost comprises of expenditures incurred in respect of capital projects under development and includes any attributable/allocable cost and other incidental expenses"

Estimated useful life of the assets

Category	Useful Life
Computer & Software	3 years
Furniture & Fittings	10 years
Office Equipments	5 years
Motor Car	8 years
Motor Cycle	10 years
Plant & Machinery	15 years



(ii) Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization /depletion. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in profit and loss in the period in which the expenditure is incurred.

Amortisation :

Intangible assets are amortized as per the Straight Line (SLM) method over the estimated useful life.

5. Investments

Non-current investments are stated at cost less other than temporary diminution in the value of such investments, if any. Current investments are valued at lower of cost and fair value determined by category of investment. The fair value is determined using quoted market price/market observable information adjusted for cost of disposal. On disposal of the investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

6. Revenue Recognition

(i) Revenue/ Income and Cost/ Expenditure are generally accounted on accrual, as they are earned or incurred;

(ii) Sales of Goods are recognized when goods are supplied.

(iii) Sales of Flex Printing and Installation are recognized when work is completed and bills are issued. Advertising and branding income are recognized on the basis of Contract period.

7. Cash Flow Statement

cash flow are reported using the indirect method, whereby net profit tax is adjusted for the effects of transaction of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flow. The cash flows from operating, investing and financing activities of the company are segregated.

8. Accounting for Taxes in Income

Income tax expense has been computed in accordance with the relevant provisions of the Income Tax Act, 1961.

Deferred tax assets and liabilities are recognized for the future tax consequences attributable to timing differences between the taxable income and accounting income. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets in respect of losses carried forward are recognized only to the extent that there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Other deferred tax assets can be recognized only if there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized and are reassessed for the appropriateness of their respective carrying values at each balance sheet date.

9. Inventory Valuation

Consumable Material is valued at Cost price.

10. Related Party Transactions

Disclosures pertaining to Related Party Transactions as required by Accounting Standard - "18" has been made.

11. Borrowing Costs

Borrowing costs that are attributable to the acquisition, construction or production of qualifying assets are to be capitalized as part of cost of such assets (if any). A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for its intended use or sale. All other borrowing costs are recognized as expenses in the period in which they are incurred.

12. Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term investments with original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

13. Earning per share

Earnings per Share :Basic and diluted earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The numbers of equity shares are adjusted for share splits and bonus shares, as appropriate. For the purpose of calculating the diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

14. Impairment of assets

An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the profit and loss account in the year in which an asset is identified as impaired. The impairment loss is recognized in prior accounting period is reversed if there has been change in the estimates of recoverable amount.

15. Employee Retirement and Other Benefits

(a) Short term Employee Benefits:

Short term employee benefits are recognized as an expense at the undiscounted amount in the statement of Profit and loss for the year which includes benefits like salary, wages, bonus and are recognized as expenses in the period in which the employee renders the related service.

(b) Post Employment benefits:

Defined Contribution Plan

Retirement benefit in the form of Provident Fund and Employee State Insurance Corporation Fund (ESIC) are defined contribution schemes. The Company is statutorily required to contribute a specified portion of the basic salary of an employee to a provident fund and ESIC as a part of retirement benefits to its employees. The contributions during the period are charged to statement of profit and loss. The Company recognizes contribution payable to the Provident Fund and ESIC scheme as an expenditure when an employee renders related service.

Defined Benefit Plans

The Company provides for Gratuity, a defined benefit retirement plan ('The Gratuity Plan') covering eligible employees. The Gratuity Plan provides a lump-sum payment to vested employees at retirement, death, incapacitation or termination of employment of an amount based on the respective employee's salary and the tenure of employment with the Company.

Liabilities with regard to the Gratuity Plan are determined by actuarial valuation, performed by an independent actuary, at each Balance Sheet Date using the projected unit credit method. The Company recognizes the net obligation of the Gratuity Plan in the Balance Sheet as an asset or liability, respectively in accordance with Accounting Standard (AS-15) 'Employee Benefits'. Actuarial gains and losses arising from experience adjustments and changes in actuarial assumptions are recognized in the Statement of Profit and Loss in the period in which they arise. The company's gratuity plan is unfunded.



M/S CENTURY BUSINESS MEDIA LIMITED
(Formerly Known :- Century Business Private Limited)
NOTES FORMING PARTS OF ACCOUNT

Note 2" A" SHARE CAPITAL

Rs. in Thousands, unless stated otherwise

Particulars	As at 31.03.2026	As at 31.03.2025
	Rs.	Rs.
Authorised		
10000000 equity shares of Rs.10/- each	100,000.00	100,000.00
	100,000.00	100,000.00
Issued, subscribed and fully paid-up shares		
6449280 Equity Shares of Rs.10/- each fully paid up	64,492.80	64,492.80
TOTAL	64,492.80	64,492.80

Note 2 "B" RECONCILIATION OF SHARE

Rs. in Thousands, unless stated otherwise

Equity shares	As at 31.03.2026	As at 31.03.2026	As at 31.03.2025	As at 31.03.2025
	No. of Shares	Rs.	No. of Shares	Rs.
Shares outstanding at the beginning of the year	6,449.28	64,492.80	806.16	8,061.60
Shares Issued during the year				
Bonus Shares Issued during the year	-	-	5,643.12	56,431.20
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	6,449.28	64,492.80	6,449.28	64,492.80

The company has issued only one class of shares referred to as equity shares having nominal value of Rs. 10/-. The holders of equity shares are entitled to one vote per share.

Note 2 "C" LIST OF SHARE HOLDERS HOLDING MORE THAN 5% SHARES IS SET OUT BELOW :

Name of Shareholder	As at 31.03.2026		As at 31.03.2025	
	No of Shares	% of Holding	No of Shares	% of Holding
Shashi Kumar Choudhary	4,757.12	0.74	4,757.12	0.74
Sangita Dokania	1,120.00	0.17	1,120.00	0.17

Shareholding of Promoters of the company at the end of the Year

Particulars	Share Held by Promoters at the end of the year		Share Held by Promoters at the beginning of the year		% Change During the year
	No. Of shares	% of total share	No. Of shares	% of total share	
Promoter Name					
Shashi Kumar Choudhary	4,757.12	0.74	4,757.12	0.74	-
Sangita Dokania	1,120.00	0.17	1,120.00	0.17	-
Seema Chaudhary	251.92	0.04	251.92	0.04	-
Shreya Choudhary	0.08	0.00	0.08	0.00	-



Rs. in Thousands, unless stated otherwise		
Particulars	As at 31.03.2026	As at 31.03.2025
NOTE `3`		
RESERVES AND SURPLUS		
Profit & Loss Account		
Opening Balance	55,531.37	64,883.56
Add: Profit during the year	55,555.56	47,079.01
Less: Issue of Bonus Shares	-	56,431.20
Closing Balance	111,086.94	55,531.37
Share Premium		
Opening Balance	4,640.00	4,640.00
Add: During the year	-	-
Closing Balance	4,640.00	4,640.00
Total	115,726.94	60,171.37
NOTE `4`		
Long Term Borrowings		
<u>A. Secured Loans</u>		
Term Loan	13,251.49	-
UCO Bank Term Loan is secured against hypothecation of stock and receivables payable in 60 equal monthly EMI of Rs. 4,39,852.15 starting from May, 2025. Rate of Interest UCO Float rate(9.05%)+2.45% p.a		
<u>Unsecured Loan</u>		
From Related Party		
Sangita Dokania	5,481.89	7,331.53
Seema Chaudhary	2,600.71	4,251.68
Shashi kumar Chaudhary	-	4,930.36
Raunak Agri Farm Products Pvt. Ltd.	8,882.09	8,016.33
From Others Corporate Entities		
Dagmar Media (P) Ltd.	23,681.14	868.86
	53,897.33	25,398.77
NOTE `5`		
Other Long Term Liabilities		
Security Deposits	2,731.70	4,892.30
	2,731.70	4,892.30
NOTE `6`		
Other Long Term Provisions (Refer Note-46)		
Employee Benefit Obligation	1,719.59	1,507.42
Gratuity	1,719.59	1,507.42



Rs. in Thousands, unless stated otherwise		
Particulars	As at 31.03.2026	As at 31.03.2025
NOTE `7'		
Short Term Borrowings		
A.Secured Loan		
Cash Credit Facility with UCO Bank	22,172.08	27,612.81
Cash Credit facility With UCO Bank is secured against hypothecation of Stock and Book Debt .Rate of Interest is UCO Float rate+2.45% p.a		
B.Unsecured Loan		
From Related Party		
Sangita Dokania	-	134.03
Seema Chaudhary	-	156.62
Shashi kumar Chaudhary	-	439.00
C. Current Maturities of loans	3,487.70	1,222.06
	25,659.78	29,564.51
NOTE `8'		
Trade Payables (Refer Note - 31)		
Trade Payable		
(i) Total Outstanding Dues of MSME; and	16,102.87	10,122.96
(ii) Total Outstanding Dues of Creditor other than MSME	19,746.47	22,790.88
	35,849.33	32,913.84
NOTE `9'		
OTHER CURRENT LIABILITIES		
(a) Interest accrued but not due on borrowing	-	8.92
(b) Statutory Dues Payable		
TDS payable	1,143.53	1,210.14
GST payable	1,531.60	1,020.08
PF payable	187.08	158.40
ESI payable	22.55	18.13
CSR Payable	891.13	-
Professional Tax payable	0.65	-
(c) Other payables		
Advance from Customers	533.94	74.90
Outstanding Liabilities	5,471.11	1,848.45
	9,781.57	4,339.01
NOTE `10'		
Short Term Provisions		
Employee Benefit Obligation (refer Note - 46)		
Gratuity	77.10	40.41
Others		
Provision For Income Tax (Net)	2,823.25	357.68
	2,900.35	398.09



M/S CENTURY BUSINESS MEDIA LIMITED
(Formerly Known :- Century Business Private Limited)

Rs. in Thousands, unless stated otherwise

NOTE 11

Notes to the Accounts

Name of Assets	Gross Block				Depreciation and Amortization				Net Block	
	As on 01-Apr-25	Addition During the year	Deduction During the year	As on 31-Mar-26	As on 01-Apr-25	for the Period	Deduction during the year	As on 31-Mar-26	As on 31-Mar-26	As on 31-Mar-25
Property, Plant and Equipment										
Tangible Assets (A)										
Plant & machinery	66,135.11	31,514.65	-	97,649.76	26,710.28	9,855.33	-	36,565.61	61,084.15	39,424.83
Furniture and Fixture	2,571.46	-	-	2,571.46	1,087.52	359.68	-	1,447.20	1,124.27	1,483.94
Vehicles	2,568.33	2,129.87	-	4,698.20	2,373.39	349.29	-	2,722.68	1,975.52	194.94
Office equipment	2,118.72	35.85	-	2,154.56	1,703.10	155.63	-	1,858.73	295.84	415.62
Computers	2,374.12	234.85	-	2,608.97	2,092.82	175.95	-	2,268.77	340.20	281.30
Total (A)	75,767.74	33,915.21	-	109,682.95	33,967.10	10,895.88	-	44,862.98	64,819.97	41,800.64
Capital Work in Progress (B)										
CWIP	4,375.98	25,143.98	29,236.70	283.26	-	-	-	-	283.26	4,375.98
Total (B)	4,375.98	25,143.98	29,236.70	283.26	-	-	-	-	283.26	4,375.98
Total (A+B)	80,143.72	59,059.19	29,236.70	109,966.21	33,967.10	10,895.88	-	44,862.98	65,103.23	46,176.62
Previous Year	71,158.05	8,985.67	0.00	80,143.72	25,440.06	8,527.04	-	33,967.10	46,176.62	45,717.99



NOTE '12'**INVESTMENTS**

Other Non current Investmenst (Gold Coin)

59.14

59.14

59.14**59.14****NOTE '13'****DEFFERED TAX ASSETS**

Opening DTA

550.21

636.68

Add/Less: Adjustment during the year

10.23

-86.47

Closing DTA

560.44**550.21****NOTE '14'****Other Non-Current Assets**

(a) Security Deposits/ Retention Money

2,016.77

4,814.74

(b) Term Deposits (including interest accrued as on date)

50,912.35

31,566.88

52,929.13**36,381.62**

Term Deposit balance with banks represents deposits which are not due for realisation within 12 months from the Term deposit date. These are Priliminary placed as Security with margin money against issue of bank gurantee and Cash Credit limit.

NOTE '15'**Inventories**

(As taken, valued and certified by the management)

Consumable Material for Capex

56.24

13.08

Less: Used during the year

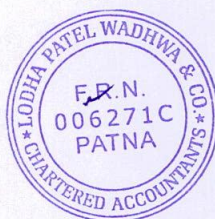
43.16

8.26

Add: Purchase during the year

51.42**56.24**

Closing Stock of Consumable material & Flex

51.42**56.24**

Rs. in Thousands, unless stated otherwise		
Particulars	As at 31.03.2026	As at 31.03.2025
NOTE `16'		
Trade Receivables (Refer note - 32)		
(a) Undisputed Trade receivables -considered good	130,733.86	101,548.86
(b) Undisputed Trade receivables -considered doubtful	2,662.70	3,529.04
(c) Disputed trade receivables considered good	8,183.22	2,057.05
(d) Disputed trade receivables considered doubtful	0.00	0.00
	141,579.78	107,134.96
NOTE `17'		
CASH AND CASH EQUIVALENTS		
Cash in hand (As certified by management)	1,560.10	1,511.12
Balances with Banks		
a) Current Accounts	34,443.67	952.35
b) Term Deposits with original maturity less than 3 months (including interest accrued as on date)	-	99.99
	36,003.77	2,563.46
NOTE `17(a)'		
OTHER BANK BALANCES		
Term Deposits with original maturity more than 3 month and less than 12 months (including interest accrued as on date)	4,676.21	15,035.37
	4,676.21	15,035.37
Note : a) Term Deposit balance with banks represents deposits which are due for realisation within 12 months from the balance sheet date. These are Priliminary placed as Security with margin money against issue of bank gurantee and Cash Credit limit.		
NOTE `18'		
Short Term Loans and Advances		
Unsecured, Considered Good		
Advance to suppliers	3,505.55	12,328.91
Advance to Staff	49.46	278.32
TDS	134.68	-
Other Loans, Advances & Receivable	233.17	-
Prepaid Expenses	6,275.95	3,113.29
	10,198.79	15,720.52
NOTE `19'		
Other Current Assets		
IPO Related expenses	1,597.48	-
	1,597.48	0.00



Rs. in Thousands, unless stated otherwise		
Particulars	As at 31.03.2026	As at 31.03.2025
NOTE '20'		
<u>Revenue from Operation</u>		
A. Sales		
Sales of Flex Printing	7,383.26	11,221.88
B. Services		
Advertising Display Charges	31,207.17	9,148.99
Advertising & Branding Income	420,436.92	339,555.78
Less : Discount	9.79	46.15
	451,634.31	348,658.62
C. Flex Installation	5,316.60	6,648.18
	464,334.17	366,528.68
NOTE '21'		
<u>Revenue from Other Income</u>		
Interest on Term Deposit	3,230.03	2,599.73
Miscellaneous Income	0.02	-
	3,230.05	2,599.73
NOTE '22'		
<u>Purchase & Direct Cost</u>		
Hire Charges for Hoarding Space	2,110.98	1,363.55
Hoarding Display Expenses	271,797.09	200,430.82
Hoarding Repair & Maintenance Expenses	1,234.11	1,888.79
Electricity Expense (Hoarding)	1,150.18	1,031.96
Water Tank Printing	282.87	424.83
Flex Installation Charges	7,105.12	7,970.38
Delay Charges	918.22	1,543.54
Municipal License Fees	2,503.89	3,969.00
	287,102.46	218,622.87
NOTE '23'		
<u>Consumption of Stock & Flex</u>		
Opening Stock	56.24	63.51
Add : Purchase		
Flex Printing	18,191.30	17,536.29
Less : Closing Stock	51.42	56.24
	18,196.11	17,543.57
NOTE '24'		
<u>Employees Benefits Expense</u>		
Salary & Allowance	19,292.79	16,007.04
Employees Benefits Obligations	248.86	511.50
Provident Fund Contribution	1,087.35	908.84
ESI Contribution	202.30	163.91
Staff Welfare	4,101.33	1,345.63
Directors Remuneration	7,500.00	6,750.00
	32,432.63	25,686.90
NOTE '25'		
<u>Interest & Other Financial Charges</u>		
Interest on Unsecured Loan	4,458.87	3,454.81
Interest paid to bank	3,456.38	2,162.12
Interest on security deposit	127.83	-
Other Interest	34.35	495.27
Interest paid on statutory dues	24.37	12.88
Other Borrowing Cost	120.50	-
	8,222.29	6,125.07



Rs. in Thousands, unless stated otherwise		
	Rs	Rs
NOTE '26'		
<u>OTHER EXPENSES</u>		
Office & Godown Rent	2,859.79	2,277.92
Electric Charges	2,909.01	1,596.68
Bank Charges	2,216.47	1,051.86
Postage & Courier	99.62	94.93
Vehicle Running & Maintenance Expenses	1,762.85	1,332.08
Computer Consumable & Expenses	777.05	549.02
Commission	12,872.64	8,924.55
Office Maintenance Charges & Exp	275.55	373.40
Professional & Consultancy Fees	2,436.48	1,192.52
Filing Fees	72.00	53.36
Preliminary Expenses	-	815.79
Business Promotion & Development Expense	1,210.21	948.38
Printing & Stationary	376.87	376.85
Misc Exp	1,078.58	492.13
Sitting Fees	190.00	135.00
GST Demand and Interest	-	709.86
Interest on GST	14.74	822.53
Tender Exp	11.00	168.01
Bad Debts	866.34	0.00
CSR Expenditure	891.13	-
Audit Fee	150.00	150.00
Audit Expense	-	20.00
Pooja Expenses	52.30	28.28
Repair & Maintenance-Others	237.71	1,068.54
Repair & Maintenance-Godown	49.50	-
Travelling & Conveyance Expenses	2,901.35	3,310.09
Telephone & Internet Expenses	231.97	224.92
Insurance	478.97	281.76
Facilitation Charges	-	51.07
Round Off	-2.01	-1.32
Sundry Bal W/off	16.49	19.87
Professional Tax	15.00	5.00
Subscription	304.50	177.12
Digital Tv Recharge	359.55	180.00
NSDL & CDSL Fees	-	54.38
Loss from Railway Media Solution	-	34.81
Loss on transefer of property	-	1,008.94
Stamp Charges	60.29	-
Brokerage charge	65.00	65.71
GST EXPENSES	41.21	-
	35,882.16	28,594.04



M/S CENTURY BUSINESS MEDIA LIMITED
(Formerly Known :- Century Business Private Limited)
CIN- U73100BR1999PLC009001
107, EMARAT FIRDAUS, EXHIBITION ROAD, PATNA-800001

Rs. in Thousands, unless stated otherwise

Notes to the Financial Statements:

Note 27 : Basic Earning per Share

The earnings considered in ascertaining the company's EPS comprise the net profit after tax attributable to equity shareholders. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

Particulars	As at 31.03.2026	As at 31.03.2025
	Rs. in Thousands	Rs. in Thousands
Earning per share has been computed as under:		
(i) Earnings attributable to equity shareholders	55,555.56	47,079.01
(ii) Weighted Average of outstanding Equity Shares	6,449.28	6,449.28
Basic Earning per share (in ₹)	8.61	7.30

Note 28: Deferred Tax Asset (Net)

Particulars	As at 31.03.2026	As at 31.03.2025
	Rs. in Thousands	Rs. in Thousands
W.D.V as per companies act	64,819.97	41,800.64
W.D.V as per IT act	65,250.09	42,438.95
Timing Difference	-430.11	-638.31
Deferred Tax Liabilities/ (Assets)	-108.25	-160.65
Provision for Gratuity	1,796.68	1,547.83
Deferred Tax Assets	452.19	389.56
Total Deferred Tax Assets	452.19	389.56
Net Deferred Tax Assets/(Liabilities)	560.44	550.21
Deferred Tax Assets from previous year	550.21	636.68
Credited to Profit and Loss Account	10.23	-86.47

Note No. 29 : Auditor's Remuneration

Particulars	As at 31.03.2026	As at 31.03.2025
Statutory & Tax Audit Fees	150.00	150.00
Total	150.00	150.00

Note No. 30 : Related Party Disclosure pursuant to AS-18

During the year company had transaction with Related Parties which are disclosed in Annexure -1 which is forming Part of the Financial Statement.

₹ in Thousands

Note No: 31: Trade Payables ageing schedule

Outstanding for following periods from due date of payment							
Particulars	Unbilled	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
As at March 31,2026							
(i) MSME	485.41	-	15,617.46	-	-	-	16,102.87
(ii) Others	9,731.13	-	10,015.34	-	-	-	19,746.47
(iii) Disputed dues- MSME	-	-	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-	-	-
Total	10,216.53	-	25,632.80	-	-	-	35,849.33
As at March 31,2025							
(i) MSME	235.85	-	9,887.12	-	-	-	10,122.96
(ii) Others	7,438.72	-	15,352.16	-	-	-	22,790.88
(iii) Disputed dues- MSME	-	-	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-	-	-
Total	7,674.57	-	25,239.27	-	-	-	32,913.84

Note No: 32: Trade Receivable ageing schedule

Rs. in Thousands

Outstanding for following periods from due date of payment								
Particulars	Unbilled	Not due	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	Total
As at March 31,2026								
(i) Undisputed Trade Receivables - considered good	31,207.17	-	90,823.37	6,764.55	1,731.62	207.15	-	130,733.86
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	650.92	2,011.78	2,662.70
(iii) Disputed Trade Receivables - considered good	-	-	0.00	3,071.81	2,854.36	200.00	2,057.05	8,183.22
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-
Total	31,207.17	-	90,823.37	9,836.35	4,585.98	1,058.07	4,068.83	141,579.78
As at March 31,2025								
(i) Undisputed Trade Receivables - considered good	9,148.99	-	86,215.06	5,349.25	835.57	-	-	101,548.86
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	650.92	-	2,878.12	3,529.04
(iii) Disputed Trade Receivables - considered good	-	-	-	-	-	400.62	1,656.43	2,057.05
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-	-	-
Total	9,148.99	-	86,215.06	5,349.25	1,486.49	400.62	4,534.55	107,134.96



Note No: 33 : The value of stock & receivables disclosed in statements filed by the company with banks as against CC utilized/sanctioned, are taken on ad hoc basis to the extent of limit availed, actual book value of stock is in agreement with the statement submitted to bank. The reconciliation for the year ended 31.03.26 is as follows :-
for the period ending 31st March, 2026

(Rs. In thousands)				
Quarter	Amount as per Books	Amounts as per submitted to bank	Difference	Reason
June-2025	89,177.19	89,177.19	-	NA
September-2025	113,374.37	113,374.37	-	NA
December-2025	107,288.08	107,288.08	-	NA
March-2026	138,968.50	107,227.39	31,741.11	Adjustment towards advance from customers & unbilled revenue

Note No: 34: Financial ratio

Ratio/Measure	Numerator	Denominator	As at 31.03.2026	As at 31.03.2025	% Variance
a) Current ratio *	Total current assets	Total current liabilities	2.62	2.09	25.16%
b) Debt equity ratio	Total Debt	Shareholder Equity	0.44	0.44	0.13%
c) Debt service coverage ratio **	EBITDA	Debt Service(CY Principal repayment & Interest)	10.79	14.80	-27.09%
d) Return on equity	Profit for the year (PAT)	Average Shareholder's equity	36.44%	46.56%	-21.72%
e) Inventory turnover ratio ***	Sales (Revenue From Operations)	Average Inventory	8,626.37	6,121.67	40.92%
f) Trade receivables turnover ratio	Revenue from operations	Average trade receivables	3.73	3.76	-0.76%
g) Trade payable turnover ratio	Purchase of Services and other expenses	Average trade payables	8.88	7.39	20.22%
h) Net capital turnover ratio	Revenue from operations	Average working capital (i.e. Total current assets less Total current liabilities)	4.81	5.58	-13.85%
i) Net profit Ratio	Profit for the year(PAT)	Total Revenue From Operation	11.96%	12.84%	-6.85%
j) Return on capital employed	Profit before tax and finance costs (EBIT)	Capital employed = Net worth + Total Debt + Deferred tax liabilities	31.87%	39.05%	-18.39%
k) Return on investment	Income generated from invested funds	Average invested funds in investments	NA	NA	0.00%

Notes:-

EBIT- Earning before interest and taxes.
 PBIT- Profit before interest and taxes including other income.
 EBITDA- Earning before interest, taxes, depreciation and amortisation.
 PAT- Profit after taxes.
 Debt includes current and non-current lease liabilities
 Adjusted expenses refers to sub-contractor charges and other expenses excluding non-cash expenses and donations
 Capital employed refers to total shareholder's equity and debt.
 Investment includes non-current investment, current investment and margin-money deposit.

Reason for variance exceeding 25%:

- *Current Ratio has increased due to increase in current assets is more than increase in current liabilities, as compared to last financial year.
- ** Debt service Coverage ratio has decreased due to Increase in principal and interest repayment obligation as compared to last financial year, while the EBITDA increases at a lower rate.
- *** Inventory turnover ratio has increased due to increase in revenue from operations and decrease in average inventory as compared to last financial year.

Note No. 35: Details of amount due to Micro and Small Enterprises under MSMED Act, 2006

Micro and Small enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 have been determined to the extent such parties have been identified on the basis of information available with the company. Disclosure requirement under Sec 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given below:

Rs. in Thousands		
Particulars	As at 31.03.2026	As at 31.03.2025
(a) The principal amount and the interest due thereon remaining unpaid to any		
(i) Principal amount remaining unpaid	15,617.46	9,887.12
(i) Interest amount due thereon remaining unpaid	Not Provided	Not Provided
(b) the amount of interest paid by the buyer under MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year;	NIL	NIL
(c) the amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act, 2006 not paid);	N.A	N.A
(d) The amount of interest accrued and remaining unpaid at the end of accounting	Not Provided	Not Provided
(e) The amount of further interest due and payable even in the succeeding year,	NIL	NIL

Note No: 36 : 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) Transaction with companies struck off under section 248 of the Companies Act,2013 or section 560 of Companies Act,1965
- (d) Transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961
- (e) Additional Information pursuant to Para 5 (viii) of Part II of Schedule III to the Companies Act, 2013.
- (f) Relating to borrowed funds:
 - i. Wilful defaulter
 - ii. Discrepancy in utilisation of borrowings



Note No. 37: During the financial year 2025-26, the company has complied with the provisions of registration of charges or satisfaction with Registrar of Companies within the statutory period as defined in the Companies Act, 2013.

Note No. 38: Provisions of Corporate Social Responsibility u/s 135 is applicable to the company.

Particulars	Rs. In Thousands	
	For the Period/Year ended on	
	31.03.2026	31.03.2025
a) Amount required to be spent by the Company during the year	891.13	-
b) Amount of expenditure incurred during the year	-	-
c) Shortfall/(Surplus) at the end of the year	891.13	-
d) Total previous years shortfall	-	-
e) Provision (Shortfall) outstanding at the end of the year	891.13	-
f) Reason for shortfall	*	NA
g) Nature of CSR Activities	*	NA

*Pursuant to Section 135(5) of the Companies Act, 2013, an amount of ₹8.91 lakh has been transferred to the Prime Minister's National Relief Fund (PMNRF) on 13.08.2026, which is a fund specified under Schedule VII of the Companies Act, 2013. The said amount has been transferred within six months from the end of the financial year.

Note No. 39: In the opinion of the Board of Directors all the current assets, loans & advances have value on realization at least of an amount equal to the amount at which they are stated in the Balance Sheet.

Note No. 40: In accordance with the provision of Accounting Standards on Impairment of Assets (AS-28), the management has made assessment of assets in use and considering the business prospects related thereto, no provision is considered necessary in the current financial year towards of impairment of assets.

Note No. 41: The company has not advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) to any person or entity, including foreign entity. ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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.

Note No. 42: Confirmation from Debtors & Creditors has not been called for and the balances showing in the books of accounts have been taken as the balances due from and to them.

Note No. 43: The Company has not received any fund from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, 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;

Note No. 44: Since the Company has only one operating segment hence reporting for Segment Reporting under Schedule III of Companies Act, 2013 is not applicable.

Note No. 45: There is no Indian Subsidiary Companies, hence disclosure as prescribed under clause(87) of Section 2 of the companies Act,2023 read with Companies (restrictions on number of layers) Rules,2017 is not applicable.

Note No. 46 : Employee Benefit

The following table set out the amounts recognised in the financial statements as on 31st March 2026:-

Gratuity Benefits

(i) Expense recognized in the statement of profit and loss

Particulars	As at 31.03.2026	As at 31.03.2025
(a) Current service cost	391.67	422.07
(b) Past service cost	0.00	0.00
(c) Interest cost	102.47	74.62
(d) Expected return on plan assets	0.00	0.00
(e) Net actuarial (gain)/ loss recognized in the period	-245.28	14.81
(f) Expenses recognized in the statement of Profit & Loss Account	248.86	511.50

(ii) Reconciliation statement of expense in the statement of profit and loss

Particulars	As at 31.03.2026	As at 31.03.2025
(a) Present value of obligation as at the end of period	1,796.68	1,547.83
(b) Fair Value of Plan Assets	0.00	0.00
(c) Un-recognised past service cost	0.00	0.00
(d) Present value of obligation as at the beginning of the period (net of fair value of	1,547.83	1,036.33
(e) Benefits paid- Employees	0.00	0.00
(f) Benefits paid- Gratuity Trust	0.00	0.00
(g) Expenses recognized in the statement of Profit & Loss Account	248.86	511.50

(iii) Movement in the liability recognized in the balance sheet

Particulars	As at 31.03.2026	As at 31.03.2025
(a) Opening liability	1,547.83	1,036.33
(b) Expenses as above	248.86	511.50
(c) Benefits paid	0.00	0.00
(d) Closing liability	1,796.68	1,547.83

(iv) Bifurcation of Projected Benefit Obligation (PBO) at the end of year as per schedule III to the companies Act, 2013

Particulars	As at 31.03.2026	As at 31.03.2025
(a) Current liability	77.10	40.41
(b) Non-Current liability (net-off fair value of plan assets)	1,719.59	1,507.42
(c) Total PBO at the end of year	1,796.68	1,547.83



(v) Actuarial Assumptions		
Particulars	As at 31.03.2026	As at 31.03.2025
(a) Discounting rate	7.33%	6.62%
(b) Future salary increase	6.00%	6.00%
(c) Expected rate of return on plan assets	0.00%	0.00%
(d) Demographic	5.00%	5.00%
(e) Mortality	0.14%	0.14%

Note No. 47 : During the financial year the company has reassessed the useful life of fixed assets and accordingly the depreciation amount has been adjusted to the extent of useful life of the business.

Note No. 48 : Expenses supported by internal vouchers have been certified as bona fide business expenditure by the Directors.

Note No. 49 : Previous year figures have been regrouped / reclassified, wherever necessary to make them comparable with current year.

Note No. 50 : The company is not required to comply with section 230 to 237 of Companies Act due to absence of approved scheme of arrangement.

Note No. 51 : All figures mentioned in the statements are in Rs. Thousands or decimal thereof unless stated otherwise.

Note No. 52 : Due to rounding off, few figures mentioned in the statements are shown zero(0), but the same contain some value.

Signature to Notes "1" to "52"

For Lodha Patel Wadhwa & Co.
Firm Registration No.- 006271C
Chartered Accountants

(Sanjay Goenka)
Partner
M. No. 074350
Patna - 800001
Date : 13.08.2026
UDIN: 26074350DAKQTU1295



For and on behalf of the Board

SHASHI KUMAR CHAUDHARY
DIN: 00996312
Managing Director

SHREYA CHAUDHARY
PAN:BCBPC1439H
CFO

SEEMA CHAUDHARY
DIN: 00996381
Whole Time Director

SHASHANK PODDAR
M No.: A33464
CS

STATEMENT OF RELATED PARTY TRANSACTION

(Amount in Rs. Lakhs)

A. List of Related Parties as per AS - 18

	Names of related parties	Nature of Relationship
Directors and Key Management Personnel (KMP)	Shashi Kumar Chaudhary	Director (Since Incorporation), Chairman & Managing Director (w.e.f. 17/09/2024)
	Seema Choudhary	Director (w.e.f. 14/08/2012), Whole-Time Director (w.e.f. 17/09/2024)
	Sangita Dokania	Director (w.e.f. 23/03/2024), Non- Executive Director (w.e.f. 18/09/2024)
	Nikita Jain	Additional Director- Independent (w.e.f. 26/08/2024), Independent Director (w.e.f. 18/09/2024 upto 10/06/2025)
	Abhishek Kumar Ray	Additional Director- Independent (w.e.f. 26/08/2024), Independent Director (w.e.f. 18/09/2024) resigned on 30/03/2026, reappointed as Additional director- Independent (w.e.f. 01/04/2026), Independent director (w.e.f. 06/04/2026)
	Lata Bagri	Additional Director- Independent (w.e.f. 10/06/2025), Independent Director (w.e.f. 22/07/2025) resigned on 30/03/2026, reappointed as Additional director- Independent (w.e.f. 01/04/2026), Independent director (w.e.f. 06/04/2026)
	Manoj Kumar Dokania	Director (w.e.f. 18/07/2023 upto 30/03/2024), CFO (w.e.f. 26/08/2024 upto 10/06/2025)
	Shreya Chaudhary	CFO (w.e.f. 10/06/2025) resigned on 31/03/2026 and reappointed on 01/04/2026
	Shashank Poddar	CS (w.e.f. 26/08/2024) resigned on 31/03/2026 and reappointed on 01/04/2026
	Railway Media Solutions (Upto 29/03/2025)	
Subsidiary	Ravindra Kumar Chaudhary	
Relatives of KMP	Century Ventures Private Limited	
Group Companies	Airport Advertising & Media Private Limited	
	Airport Advertising (Agartala) Private limited	
	Bigspace Media Private Limited	
	Raunak Vatika Private Limited	
	Raunak Agri Farm Products Private Limited	
Entities in which KMP is interested	Shashi Kumar Chaudhary HUF	

B. Related Party Transactions

(i) Transactions with Director and KMP

		Standalone For year ended 31/03/2026	Consolidated For year ended 31/03/2025	For year ended 31/03/2024
1	Shashi Kumar Choudhary			
	Director Remuneration given	39.00	32.75	24.00
	Reimbursement of Expenses	0.31	1.64	0.57
	Loan Taken by the Company	-	13.83	162.50
	Loan Repaid/given by the Company	55.63	194.83	139.06
	Interest on Loan taken/Given (including TDS)	2.15	14.43	18.48
	Security Deposit for Rent	-	1.00	-
	Rent(including tds)	6.00	5.00	-
	Car Hire Charges	7.20	7.20	6.00
2	Seema Choudhary			
	Director Remuneration given	30.00	26.25	-
	Loan Taken by the Company	-	-	27.75
	Loan Repaid by the Company	22.00	27.00	35.57
	Interest on Loan taken/Given (including TDS)	4.36	5.37	7.61
3	Sangita Dokania			
	Director Remuneration given	6.00	8.50	6.25
	Salary Paid	-	-	6.00
	Sitting Fees paid	0.70	0.45	-
	Loan Taken by the Company	-	10.00	21.00
	Loan Repaid by the Company	27.00	20.00	12.26
	Interest on Loan taken/Given (including TDS)	7.96	8.81	9.10
	Rent(including tds)	6.00	5.00	-
4	Nikita Jain			
	Sitting Fees	0.05	0.45	-
5	Abhishek Kumar Ray			
	Sitting Fees	0.65	0.45	-
6	Lata Bagri			
	Sitting Fees	0.50	-	-
7	Manoj Kumar Dokania			
	Salary	4.60	14.39	-
	Consultancy charges	9.40	-	-
	Loan Taken by the Company	-	-	-
	Loan Repaid	-	18.05	-
	Interest on Loan taken/Given (including TDS)	-	-	1.96
	Reimbursement of Expenses	3.59	1.32	1.60
8	Shreya Chaudhary			
	Salary	9.70	-	4.50
	Commission	-	-	-
	Reimbursement of Expenses	-	0.60	0.26
9	Shashank Poddar			
	Salary	2.21	1.29	-

(ii) Transaction with Subsidiary

1	Railway Media Solution			
	Purchase of fixed Assets (Inclusive GST)	-	-	205.47
	Payment received /(paid)	-	-	(205.47)
	Share in profit/(loss) from Subsidiary	-	(0.35)	(1.24)
	Reimbursement of Expenses	-	-	27.69



(iii) Transaction with Relatives of KMP and Directors

1	Ravindra kumar Choudhary			
	Loan Taken by the Company	-	-	6.00
	Loan Repaid/given by the Company	-	-	-6.00

(iv) Transaction with Group Companies

1	Century Ventures private Limited			
	Sale made during the year	-	50.44	152.60
	Purchase made during the year	100.46	69.93	60.57
	Reimbursement of Expenses	0.28	-	4.08
	Security Deposit Taken	-	-	50.00
	Security Deposit Repaid	-	50.00	-
	Loan Given	-	-	-
2	Airport Advertising & Media Private Limited			
	Sale made during the year	-	-	-
	Purchase made during the year	-	-	-
	Reimbursement of Expenses	-	-	-
3	Airport Advertising (Agartala) Private Limited			
	Sale made during the year	-	-	-
	Purchase made during the year	141.28	124.31	12.28
	Reimbursement of Expenses	-	-	-
4	Bigspace Media Private Limited			
	Sale made during the year	77.68	56.73	-
	Purchase made during the year	-	-	-
	Reimbursement of Expenses	-	-	0.51
5	Raunak Vatika Private Limited			
	Advance Given	-	-	-
	Advance Repaid	-	-	-
	Loan taken	-	-	15.00
	Loan Repaid	-	-	(15.00)
6	Raunak Agri Farm Products Private Limited			
	Loan Taken	-	75.00	-
	Interest on Loan (including TDS)	9.62	5.74	-

(v) Transaction with Entities in which KMP is interested.

1	Shashi Kumar Chaudhary HUF			
	Reimbursement of Expense	-	-	1.18

C. Outstanding Balances

S.No.	Name of Party	Nature of Transaction	31/03/2026	31/03/2025	31/03/2024
1	Shashi Kumar Choudhary	Loan		53.69	221.71
		Security Deposit for Rent	1.00	1.00	-
		Reimbursement	-	-	-
		Remuneration	2.55	-	-
		Car hire charges	0.59	-	-
2	Seema Choudhary	Loan	26.01	44.08	66.25
		Remuneration	5.65	1.80	-
3	Sangita Dokania	Loan	54.82	74.66	76.73
		Sitting Fees	-	0.10	-
		Security Deposit for Rent	1.00	1.00	-
		Remuneration	0.90	-	-
4	Nikita Jain	Sitting Fees	-	0.10	-
5	Abhishek Kumar Ray	Sitting Fees	-	0.10	-
6	Lata Bagri	Sitting Fees	-	-	-
7	Manoj Kumar Dokania	Loan	-	-	18.05
		Salary	-	0.90	-
		Consultancy charges	1.80	-	-
8	Shreya Chaudhary	Salary	1.50	-	0.30
9	Shashank Poddar	Salary	0.18	0.18	-
10	Century Ventures private Limited	Trade Payables	11.34	27.77	-
		Trade Receivables	-	0.54	-
		Security Deposit Taken	-	-	50.00
		Loan Given	-	-	-
11	Airport Advertising & Media Private Limited	Trade Payables	-	-	-
12	Airport Advertising (Agartala) Private limited	Trade Payables	26.59	42.80	12.25
13	Bigspace Media Private Limited	Trade Receivables	7.87	13.39	-
14	Raunak Agri Farm Products Private Limited	Loan Taken	88.82	80.16	-

Notes:

1. The remuneration to Key Managerial Personnel (KMP), Director and other related employees excludes the provisions made for gratuity as these are determined on an actuarial basis for the Company as a whole.

2. Company has disclosed the defined contribution plan in "Annexure S" under Contribution to Provident funds and ESIC. As the company makes contribution for all employees as a whole, it has been excluded from above disclosure for KMP.



Sundry Creditors

1-Apr-25 to 31-Mar-26

Particulars	Creditors ageing			
	less than 1yr	1-2yr	2-3yr	More than 3yrs
Ad Network (Cr.)	25272.00	0.00	0.00	0.00
Airport Advertising (Agartala) Pvt Ltd(Creditors)	2658547.00	0.00	0.00	0.00
Airport Authority of India-Donyi Polo	13920.00	0.00	0.00	0.00
Airports Authority Of India,Ranchi	1647298.96	0.00	0.00	0.00
AMEZ PRINTING HOUSE	25056.00	0.00	0.00	0.00
AV CREATION	1645.00	0.00	0.00	0.00
AVI Ad Media (CR)	119634.00	0.00	0.00	0.00
AVIGHNA PRINTERS LLP	69512.00	0.00	0.00	0.00
Bengal Grafix Pvt. Ltd.	20880.00	0.00	0.00	0.00
BHARAT TRADERS	116408.00	0.00	0.00	0.00
BLUE SKY TRADING (Cr)	435331.50	0.00	0.00	0.00
Brand Vision (Creditor)	68685.00	0.00	0.00	0.00
Brite Neon Signs Private Limited (CR)	29696.00	0.00	0.00	0.00
BUDDHA ADVERTISEMENT	94059.00	0.00	0.00	0.00
Century Ventures Pvt Ltd (Creditors)	1134494.00	0.00	0.00	0.00
Current Ad Services	226759.00	0.00	0.00	0.00
Dagmar Media Pvt Ltd (Creditors)	11073473.00	0.00	0.00	0.00
Deepak Kumar - (Mounter)	21144.40	0.00	0.00	0.00
DHEERAJ KUMAR (Cr.)	89856.00	0.00	0.00	0.00
Dibyajyoti Bora	1277.00	0.00	0.00	0.00
Eagle Eye Enterprises Advertising. (Cr)	2737465.25	0.00	0.00	0.00
Epic Publicity	148795.00	0.00	0.00	0.00
Flame Media Services Pvt Ltd. (Creditor)	129183.00	0.00	0.00	0.00
Gautam Iron	68427.00	0.00	0.00	0.00
HANDA ENTERPRISES	117019.00	0.00	0.00	0.00
Harsh Advertising & Marketing (Cr)	83152.00	0.00	0.00	0.00
IMPRESSIONS (Creditors)	18954.00	0.00	0.00	0.00
JHARIYA ADVERTISING	83128.50	0.00	0.00	0.00
JMD OUTDOOR MEDIA (Cr)	239169.00	0.00	0.00	0.00
Kiran Publicity (Cr.)	27788.00	0.00	0.00	0.00
Maa Durga Publicity	88345.00	0.00	0.00	0.00
Mahavira Electric CO	548.00	0.00	0.00	0.00
Manish Kumar Shukla	14400.00	0.00	0.00	0.00
Md. Samim - (Mounter)	28216.00	0.00	0.00	0.00
Micro Graphics	275992.00	0.00	0.00	0.00
Nalanda Outdoor Media Pvt. Ltd. (Creditors)	68208.00	0.00	0.00	0.00
Narmada Publicity (Cr)	283608.00	0.00	0.00	0.00
NATIONAL PUBLICITY (CR)	34355.00	0.00	0.00	0.00
NILGIRI PUBLICITY PRIVATE LIMITED (cr.)	44544.00	0.00	0.00	0.00
OMI SERVICES	459955.00	0.00	0.00	0.00
Onroute Advertising & Marketing (Creditor)	32955.00	0.00	0.00	0.00
Puja Advertising Agency (Creditors)	34244.00	0.00	0.00	0.00
R. Ventures (Creditors)	231422.00	0.00	0.00	0.00
Raj Advertising (Creditors)	144907.00	0.00	0.00	0.00
Rampion Advertising and Consultancy Pvt. Ltd. (CR)	50112.00	0.00	0.00	0.00
Rocky Add Marketing And Advertising	133748.00	0.00	0.00	0.00
S.R. Ads and Services (Creditors)	18065.00	0.00	0.00	0.00
Sai Achiver (Creditor)	38667.00	0.00	0.00	0.00
Sentu Roy (Staff and Advance)- Exp.	2000.00	0.00	0.00	0.00
Shristi Advertising	62370.00	0.00	0.00	0.00
Sky Sign Advertising Pvt. Ltd (Creditors)	6264.00	0.00	0.00	0.00
Smile India & Services (Cr)	73488.00	0.00	0.00	0.00



Sri Garima Publicity Pvt. Ltd (Creditors)	172357.00	0.00	0.00	0.00
Star AD	445500.00	0.00	0.00	0.00
Stylo Maximage-Unit of Stylo Graphics Private Limited	45936.00	0.00	0.00	0.00
Sunshine Enterprise (Creditor)	121095.00	0.00	0.00	0.00
TARA ELECTRO SYSTEM	269483.00	0.00	0.00	0.00
The Gallery	721456.50	0.00	0.00	0.00
Trimurti Publicity & Marketing Pvt. Ltd (CR)	87580.00	0.00	0.00	0.00
Umang Communications Pvt. Ltd.	31132.00	0.00	0.00	0.00
Unique Ad Media (Creditor)	85820.00	0.00	0.00	0.00
AIRPORT AUTHORITY OF INDIA-DARBHANGA (CREDITORS)	0.00	0.00	0.00	0.00
Amit (Airport Mounting)	0.00	0.00	0.00	0.00
Krishna (Airport Mounting)	0.00	0.00	0.00	0.00
Md. Rashid (Mounting)	0.00	0.00	0.00	0.00
Md. Tarique (Mounting)	0.00	0.00	0.00	0.00
Deoghar Airport Limited	0.00	0.00	0.00	0.00
FAandCAO EAST CENTRAL RAILWAY, HAJIPUR	0.00	0.00	0.00	0.00
SELVEL ADVERTISING PVT. LTD - Creditor	0.00	0.00	0.00	0.00
Total	25632801.11	0.00	0.00	0.00



Particulars	Sundry Debtors Century Business Media Ltd (FY25-26) 1-Apr-25 to 31-Mar-26				
	Less than 6 Months	6-12months	1-2yr	2-3yr	More than 3 years
Mayurika Jewellery And Diamond	0.00	0.00	2273.00	0.00	0.00
Neha Enterprises	49435.00	0.00	0.00	0.00	0.00
ACC LIMITED	4270850.00	0.00	0.00	0.00	0.00
ACME ADVERTISING CO.	724.00	0.00	0.00	0.00	0.00
Ad Idea Creation	76464.00	50976.00	450.00	0.00	0.00
Aditya Vision	57536.00	0.00	0.00	0.00	0.00
Adjone Outdoor Media Solutions	9440.00	0.00	0.00	0.00	0.00
ADN ENTERPRISES	577176.00	0.00	0.00	0.00	0.00
ADSMART OUTDOOR MEDIA SERVICES PRIVATE LIMITED	198693.00	0.00	0.00	0.00	0.00
ADWIZE MEDIA SERVICES	305370.00	0.00	0.00	0.00	0.00
Ad World	0.00	0.00	0.00	0.00	300022.00
ALLEN CAREER INSTITUTE PRIVATE LIMITED	271136.00	0.00	0.00	0.00	0.00
AMARNATH FLEX PRINTING	8850.00	0.00	0.00	0.00	0.00
Ambica Traders	4248.00	0.00	0.00	0.00	0.00
Ambuja Cements Limited	1280301.00	0.00	0.00	0.00	0.00
ARA ALANKAR JEWELLERY HOUSE	14160.00	0.00	0.00	0.00	0.00
ARADHYA MEDIA	612105.00	0.00	0.00	0.00	0.00
ARIHANT ASSOCIATES	19260.00	0.00	0.00	0.00	0.00
ARSH EDUCATIONAL DEVELOPMENT PRIVATE LIMITED	0.00	0.00	218792.00	0.00	0.00
Asha Edumantra LLP	0.00	0.00	0.00	14953.00	0.00
ASTAUS INDIA PRIVATE LIMITED	387967.00	0.00	0.00	0.00	0.00
A TO Z ENTERPRISES	636.00	0.00	0.00	0.00	0.00
BALAJEE MINI STEELS & REROLLING PRIVATE LIMITED	10.00	0.00	0.00	0.00	0.00
BANK OF MAHARASHTRA	336979.67	0.00	0.00	0.00	0.00
Bharti Television	12239.00	0.00	0.00	0.00	0.00
BHATADIA ENTERPRISES	0.00	1777.00	0.00	0.00	0.00
Big Healthcare Pvt Ltd	160480.00	0.00	0.00	0.00	0.00
Bigspace Media Pvt Ltd (Debtors)	786522.00	0.00	0.00	0.00	0.00
Bihar Outdoor Advertising	4737.00	0.00	0.00	0.00	0.00
BLUE SAPPHIRE HEALTHCARES PRIVATE LIMITED	415124.00	69524.00	0.00	0.00	0.00
BMEG PRIVATE LIMITED	15954.00	0.00	0.00	0.00	0.00
BOKARO DISTILLERY PRIVATE LIMITED	3651.00	0.00	0.00	0.00	0.00
BOMBAY BAZAAR	42479.00	0.00	0.00	0.00	0.00
Brand Vision	14615.23	0.00	0.00	0.00	0.00
BRANDXPOSURE MEDIA PRIVATE LIMITED	190358.00	0.00	0.00	0.00	0.00
Bright Outdoor Media Pvt Ltd	52510.00	0.00	0.00	0.00	0.00
Brite Neon Signs Private Limited	145376.00	0.00	0.00	0.00	0.00
Brite Neon Signs Private Limited (Patna)	53892.00	0.00	0.00	0.00	0.00
Bubna Advertising	2292075.00	0.00	0.00	0.00	0.00
Buddha Educational Foundation Trust	9440.00	0.00	0.00	0.00	0.00
Cambridge Prep. Public School	50622.00	0.00	0.00	0.00	0.00
Canara Bank	36875.00	0.00	0.00	0.00	0.00
Captain Steel India Ltd	141600.00	0.00	0.00	0.00	0.00
Career 360	509.00	0.00	0.00	0.00	0.00
CENTRAL COALFIELDS LIMITED	4005944.61	0.00	0.00	0.00	0.00
CENTRAL MINE PLANNING AND DESIGN INSTITUTE LIMITED	41285.28	0.00	0.00	0.00	0.00
CENTURION SCHOOL OF RURAL ENTERPRISE MANAGEMENT TRUST	495600.00	0.00	0.00	0.00	0.00
Chunniall Mega Mart (P) Ltd	0.00	91489.00	0.00	0.00	0.00
CITYSCAPES INTEGRATED MEDIA	55539.00	0.00	0.00	0.00	0.00
CLOUD DIAL	1884.00	0.00	0.00	0.00	0.00
COMPLICATED STUDIOS	31689.00	0.00	0.00	0.00	0.00
Coral Media	0.00	0.00	811.00	0.00	0.00
Creative Advertiser	0.00	0.00	33040.00	0.00	0.00
CREATIVE IMPRINTS LLP	77522.00	0.00	0.00	0.00	0.00
CURASTEX MEDICARE PRIVATE LIMITED	672.00	0.00	0.00	0.00	0.00
Dagmar Media Pvt Ltd	8793440.00	0.00	0.00	0.00	0.00
DB ENTERPRISES	134051.00	0.00	0.00	0.00	0.00
Delight Advertising And Marketing	79296.00	0.00	0.00	0.00	0.00
DENTSU COMMUNICATIONS INDIA PRIVATE LIMITED	0.00	657.54	0.00	0.00	0.00
DENTSU MEDIA INDIA PRIVATE LIMITED	380318.12	0.00	0.00	0.00	0.00
DIARCH INTERNATIONAL IMPORT & EXPORT PRIVATE LIMITED	895824.00	0.00	0.00	0.00	0.00
DWARKAPATI FOODS LLP	0.00	0.00	28000.00	0.00	0.00
Eagle Eye Enterprises Advertising.	425921.00	0.00	0.00	0.00	0.00
ENTRUST COMMUNICATIONS PRIVATE LIMITED	466690.00	0.00	0.00	0.00	0.00
Ganga Hospitality & Catering Services	0.00	0.00	0.00	6688.00	0.00
Ganpati Research Institute And Hospital Pvt. Ltd.	204609.88	0.00	0.00	0.00	0.00
General Motors	12488.00	0.00	0.00	0.00	0.00
Goal Educational Services Pvt. Ltd	952824.00	0.00	0.00	0.00	0.00
Goal Institute	959953.00	104810.00	0.00	0.00	0.00
HI-TECH ADVERTISING AND CONSULTANCY	1416.00	0.00	0.00	0.00	0.00
Holy Mission Secondary School	0.00	0.00	79579.00	0.00	0.00
Hotel Amalfi Grand	52754.00	0.00	0.00	0.00	0.00
IDEACAFE. AGENCY PRIVATE LIMITED	106869.00	0.00	0.00	0.00	0.00
Indian Oil Corporation	50155.00	0.00	0.00	0.00	0.00
Information and Public Relations Department	185722.00	0.00	0.00	0.00	0.00
Information & Public Relations Department	5526048.00	0.00	0.00	0.00	0.00
JINDAL STEEL LIMITED	1342356.00	0.00	0.00	0.00	0.00



JMD OUTDOOR MEDIA	920990.00	140147.00	0.00	0.00	0.00
Kashyap Green Homes Private Limited	106200.00	0.00	0.00	0.00	0.00
KASTURI JEWELLERS	385036.00	0.00	0.00	0.00	0.00
Kerala Boarding School	0.00	0.00	0.00	12420.00	0.00
Khushi Advertising Ideas Pvt Ltd	1341210.00	0.00	0.00	0.00	0.00
Kinetic Advertising India Pvt. Ltd.	1559886.69	0.00	0.00	0.00	0.00
Kinglike Retail Vetures Pvt Ltd	21240.00	0.00	0.00	0.00	0.00
Kiran Publicity	109760.00	0.00	0.00	0.00	0.00
Krishna Krishi Kendra	41300.00	0.00	0.00	0.00	0.00
Kutchina Home Makers Pvt Ltd	0.00	0.00	55350.00	0.00	0.00
LAKSHMI FLEX PRINTING	138440.00	0.00	0.00	0.00	0.00
Laqshya Media Limited	7080.00	360569.00	4191.00	0.00	0.00
Lets Converse Consulting Pvt. Ltd.	0.00	2271805.00	0.00	0.00	0.00
Life Insurance Corporation of India	4084.72	0.00	0.00	0.00	0.00
Life Insurance Corporation of India (W.B.)	8732.00	0.00	0.00	0.00	0.00
LORD BUDDHA KOSHI MEDICAL COLLEGE & HOSPITAL	410640.00	559320.00	84.80	0.00	0.00
Lotus International School	0.00	16520.00	16285.00	0.00	0.00
Lux Industries Ltd	0.00	899800.00	0.00	0.00	0.00
MANIPAL HOSPITALS EASTERN INDIA PRIVATE LIMITED	949294.00	0.00	0.00	0.00	0.00
Marasa Hospitality Private Limited	70800.00	0.00	0.00	0.00	0.00
Max Publicity & Communication Pvt. Ltd	0.00	0.00	89937.14	0.00	0.00
M Baazar (A Unit of Metro Retail (P) Ltd)	529146.00	0.00	0.00	0.00	0.00
Media Associates	344499.00	0.00	0.00	0.00	0.00
Mediversal Healthcare Pvt Ltd	1439537.00	0.00	0.00	0.00	0.00
Mentors Eduserv	0.00	2218223.00	433237.00	0.00	0.00
Meraki Interactive	0.00	3147.00	0.00	0.00	0.00
METRO ARTS PRIVATE LIMITED	2832896.00	0.00	0.00	0.00	0.00
MG TRADERS	8496.00	0.00	0.00	0.00	0.00
MILLI TRUST	0.00	222952.00	0.00	0.00	0.00
Modern Artifacts Agency	8961.00	0.00	0.00	0.00	0.00
MOMS Outdoor Media solutions Pvt. Ltd.	2158489.00	0.00	0.00	0.00	0.00
MONEY4DRIVE ADVERTISING PRIVATE LIMITED	133340.00	0.00	0.00	0.00	0.00
M/S DESIGNEX DIGITAL	818448.00	120753.00	0.00	0.00	0.00
M/S MARK PUBLICITY	0.00	467280.00	586400.00	0.00	0.00
M/S SV SHOP	2018.00	0.00	0.00	0.00	0.00
NAINA ENTERPRISES	0.00	357.00	0.00	0.00	0.00
Narayan Advertising (Dr.)	25488.00	0.00	0.00	0.00	0.00
Narmada Publicity (Dr)	0.00	0.00	59500.00	0.00	0.00
NATIONAL PUBLICITY	359367.00	0.00	0.00	0.00	0.00
Navi Advertising (Dr.)	415257.00	0.00	0.00	0.00	0.00
NEELKAMAL STEELS PVT LTD	41400.00	0.00	0.00	0.00	0.00
NILGIRI PUBLICITY PRIVATE LIMITED	39648.00	0.00	0.00	0.00	0.00
NINTI CARDIAC CARE BIHAR PRIVATE LIMITED	0.00	0.00	46020.00	0.00	0.00
NITISH ADVERTISING	237423.00	0.00	0.00	0.00	0.00
NORTH KARANPURA SUPER THERMAL POWER PROJECT HAZARIBAG	135936.00	0.00	0.00	0.00	0.00
Notre Dame High School	77880.00	0.00	0.00	0.00	0.00
NTPC Limited	707998.80	0.00	0.00	0.00	0.00
NUVOCO VISTAS CORPORATION LIMITED	1194809.00	0.00	0.00	0.00	0.00
OAP Mediatech Private Limited	120124.00	0.00	0.00	0.00	0.00
Oil And Natural Gas Corporation Limited	352263.80	0.00	0.00	0.00	0.00
OMEGA TARGET	21405.00	0.00	0.00	0.00	0.00
OTTIMO VISUALS	106200.00	0.00	0.00	0.00	0.00
Oxford Public School	36.00	0.00	0.00	0.00	0.00
PALAN-G INDUSTRIES PRIVATE LIMITED	30.00	0.00	0.00	0.00	0.00
Pathways World School	0.00	0.00	445.00	0.00	0.00
Patliputra Netralaya	60.00	0.00	0.00	0.00	0.00
PATRATU VIDYUT UTPADAN NIGAM LIMITED	113280.00	0.00	0.00	0.00	0.00
P C CHANDRA (GEMS) PRIVATE LIMITED	803574.00	0.00	0.00	0.00	0.00
P.C. CHANDRA & SONS (INDIA) PRIVATE LIMITED	105492.00	0.00	0.00	0.00	0.00
PEEPAL TREE PUBLICATION	0.00	0.00	1360.00	0.00	0.00
Perfection IAS	0.00	0.00	841879.00	200000.00	0.00
PIONEER PUBLICITY CORPORATION PRIVATE LIMITED	2453550.00	0.00	0.00	0.00	0.00
Platinum Communications Pvt. Ltd	3506130.00	0.00	0.00	0.00	0.00
PNK OUTDOOR MEDIA PRIVATE LIMITED	333855.00	0.00	0.00	0.00	0.00
PRATAP MANUFACTURER	15440.00	0.00	0.00	0.00	0.00
PRINAL MEDIA	154745.00	177000.00	39480.00	0.00	0.00
Punjab and Sind Bank	590000.00	0.00	0.00	0.00	0.00
Raj Advertising	63463.00	0.00	0.00	0.00	0.00
Raj Advertising (Mugal Sarai Division)	1360258.00	0.00	0.00	0.00	0.00
RAJASTHAN HOTELIER & CONFECTIONERIES PRIVATE LIMITED	1400.00	0.00	0.00	0.00	0.00
RAJ OUTDOOR ADVERTISING PRIVATE LIMITED	598243.00	0.00	0.00	0.00	0.00
Rampion Advertising and Consultancy Pvt. Ltd.	21240.00	0.00	0.00	0.00	0.00
Rapport Outdoor Advertising Pvt. Ltd	1459235.00	0.00	0.00	0.00	0.00
Recall	1274400.00	0.00	0.00	0.00	0.00
Red Bell media's	0.00	0.00	0.00	0.00	100600.00
RENU PRESS	0.00	0.00	0.00	9643.00	0.00
Riddhi Siddhi Marble	51.00	0.00	0.00	0.00	0.00
ROYAL ADVERTISING CORPORATION	0.00	584.00	0.00	0.00	0.00
RUPA & COMPANY LIMITED	63720.00	0.00	0.00	0.00	0.00
RV ADVERTISING SOLUTIONS	173696.00	0.00	0.00	0.00	0.00
R. Ventures	94754.00	0.00	0.00	0.00	0.00
RYAAN PUBLICITY PVT LTD	13488.00	0.00	0.00	0.00	0.00



Sai Achiver (Debtors)	78745.00	0.00	0.00	0.00	0.00
SAI DIGITAL FLEX	0.00	0.00	0.00	6436.00	0.00
SARSWATI MEDIA	0.00	155968.00	0.00	0.00	0.00
Savino Engicon Pvt Ltd	0.00	0.00	0.00	0.00	1656432.00
Sciention Classes	11656.00	0.00	0.00	0.00	0.00
Senco Gold Limited (Patna)	249924.00	0.00	0.00	0.00	0.00
SETH M.R. Jaipuria School	14987.00	0.00	0.00	0.00	0.00
SHANTILALS SWEETS VENTURES	0.00	800000.00	2012485.00	0.00	0.00
SHIFA ENTERPRISES	85253.00	0.00	0.00	0.00	0.00
Shiva Media	516675.00	0.00	0.00	0.00	0.00
Shree Laxmi Traders	1397.00	0.00	0.00	0.00	0.00
Shreemati	27600.00	0.00	0.00	0.00	0.00
SHREE SAI PLAST PRIVATE LIMITED	7408.00	0.00	0.00	0.00	0.00
SHRI SAI MEDICALS (A UNIT OF A.K.SINGH HOSPITAL PVT. LTD)	129800.00	0.00	0.00	0.00	0.00
SHYAM SEL AND POWER LIMITED	499771.00	0.00	0.00	0.00	0.00
SHYAM STEEL MARKETING PRIVATE LIMITED	1463200.00	0.00	0.00	0.00	0.00
Siddhartha Advertising	81561.00	0.00	0.00	0.00	0.00
SIGMA SPICE INDUSTRIES PVT. LTD.	70800.00	0.00	0.00	0.00	0.00
Sigma Trade Wings LLP	853332.00	0.00	0.00	0.00	0.00
Signpost India Ltd.	456660.00	0.00	7700.00	0.00	0.00
Sky Sign Advertising Pvt Ltd	0.00	0.00	17110.00	0.00	0.00
Smile India & Services	33984.00	0.00	0.00	0.00	0.00
SNAPCLICK PRIVATE LIMITED	927803.00	0.00	0.00	0.00	0.00
Solly Outdoor Media (Debtors)	98372.00	0.00	0.00	0.00	0.00
Somduitt Creations	0.00	0.00	241.00	0.00	0.00
S.R. Ads and Services	56335.00	0.00	0.00	0.00	0.00
Sri Garima Publicity Private Ltd	97350.00	0.00	0.00	0.00	0.00
State Bank of India	5467414.48	0.00	0.00	0.00	0.00
Steel Authority of India Ltd	590000.00	0.00	0.00	0.00	0.00
Steel Authority of India Ltd (Kolkata)	700743.00	0.00	0.00	0.00	0.00
STOP-N-SHOP	30208.00	0.00	0.00	0.00	0.00
SUDAMA ADVERTISING	0.00	0.00	1061.00	0.00	0.00
Sujata Hotel Pvt Ltd	314252.00	0.00	0.00	0.00	0.00
SUKRISHNA COMMERCE ACADEMY PRIVATE LIMITED	214957.00	0.00	0.00	0.00	0.00
SUMANGAL CLOTHING	1416.00	0.00	0.00	0.00	0.00
Sumintra Advertising And Marketing Services	782368.00	1031431.00	0.00	0.00	0.00
Sungraphics Advertising Private Limited	158706.00	41056.00	0.00	0.00	0.00
Sunshine Enterprise	0.00	0.00	0.00	3512.00	0.00
Swift Communication	55950.00	0.00	0.00	0.00	0.00
Tarunikaa Jewels	308183.00	0.00	0.00	0.00	0.00
Technoculture Building Center (P) Ltd.	17936.00	0.00	10270.00	0.00	0.00
The Master's	0.00	0.00	0.00	153496.00	0.00
THE PRACHAR ADVERTISING AND CONSULTANCY	155284.00	0.00	0.00	0.00	0.00
Titan Company Ltd	271400.00	0.00	0.00	0.00	0.00
Tribes Communication Pvt Ltd	2297449.82	0.00	0.00	0.00	0.00
Trimurti Publicity & Marketing (P) Ltd.	13419.00	0.00	0.00	0.00	0.00
UKIBS INDIA PRIVATE LIMITED	169257.00	0.00	0.00	0.00	0.00
Ultratech Cement Limited	185681.00	0.00	0.00	0.00	0.00
Union Bank of India (Guwahati)	45082.00	0.00	0.00	0.00	0.00
UNIQUE AD MEDIA (DEBTORS)	52392.00	0.00	0.00	0.00	0.00
Usha Advertising	73986.00	0.00	0.00	0.00	0.00
USHA MARTIN UNIVERSITY	148500.00	0.00	0.00	0.00	0.00
Vaishali Electro India	7160.00	0.00	0.00	0.00	0.00
VENUS STAR CONSTRUCTION PRIVATE LIMITED	0.00	30209.00	0.00	0.00	0.00
Vibrant Advertising Private Limited	282729.00	0.00	0.00	0.00	0.00
Vidya Mandir Classes Ltd	236944.00	0.00	0.00	0.00	0.00
WIDE HORIZONS ADVERTISING PRIVATE LIMITED	2902210.00	0.00	0.00	0.00	0.00
Paramount Coaching Centre Pvt Ltd	0.00	0.00	0.00	0.00	1324675.00
Trimurti Publicity & Marketing (P) Ltd. (Patna)	0.00	0.00	0.00	0.00	687102.00
Mask Enterprises	0.00	0.00	0.00	30000.00	0.00
Mask Advertising	0.00	0.00	0.00	57112.00	0.00
Shivaay Academy	0.00	0.00	0.00	420511.00	0.00
Amarjyoti Printer and Advertising Agency	0.00	0.00	0.00	66748.00	0.00
Dikshita Education Pvt. Ltd.	0.00	0.00	0.00	61552.28	0.00
Spartan Gym	0.00	0.00	0.00	15000.00	0.00
Grand Total	90823373.10	9836354.54	4585980.94	1058071.28	4068831.00



Unbilled Revenue Debtors

<u>Particulars</u>	<u>Amount</u>
ACC LIMITED	63225.80
ADN ENTERPRISES	204677.42
ALANKAR JEWELLERS	7967.74
ARA ALANKAR JEWELLERY HOUSE	7741.94
Balajee Education Pvt Ltd	80645.18
BALAJEE MINI STEELS & REROLLING PRIVATE LIMITED	14651.61
BALAJI COMMERCIAL	54838.71
BANK OF MAHARASHTRA	453387.10
BHARAT BHUSHAN BANDAR & COMPANY	3387.09
Big Healthcare Pvt Ltd	33387.10
Bihar Outdoor Advertising	8569.36
BMEG PRIVATE LIMITED	38386.84
Brand Vision	3520.00
Brite Neon Signs Private Limited	15870.97
British English School	43974.20
Cambridge Prep. Public School	11078.41
Cambridge School Dumraon	3870.97
Canara Bank	212903.23
CENTRAL COALFIELDS LIMITED	2909047.76
CENTRAL MINE PLANNING AND DESIGN INSTITUTE LIMITED	3666781.52
Coral Media	9406.45
CREATIVE IMPRINTS LLP	114935.48
CWW SOLUTIONS PRIVATE LIMITED	2771.74
Dagmar Media Pvt Ltd	9121518.22
Darbhanga Ad Agency	18900.00
DENTSU COMMUNICATIONS INDIA PRIVATE LIMITED	40000.00
DENTSU MEDIA INDIA PRIVATE LIMITED	80000.00
DIARCH INTERNATIONAL IMPORT & EXPORT PRIVATE LIMITED	285483.99
DOLLAR INDUSTRIES LIMITED	979354.93
DS PUBLICITY	4103.22
EVENTGIC MEDIA OUTDOOR	384.00
General Motors	6096.77
Goal Educational Services Pvt. Ltd	2400.00
Health and Educational Society Ara	7133.33
Information & Public Relations Department	4747780.62
INTERJOIN MEDIA SERVICES PRIVATE LIMITED	26509.79
JMD OUTDOOR MEDIA	3193.54
Kashyap Green Homes Private Limited	58064.52
Kinetic Advertising India Pvt. Ltd.	1484895.67
Kiran Publicity	2322.58
Life Insurance Corporation of India	1421800.02
M/S SV SHOP	6774.19
MADISON COMMUNICATIONS PRIVATE LIMITED	118534.00
Maharana Pratap Institute of Technology	8129.03
Mahendra Academy	9974.19
MEDIA OCTUS	77533.34
Mediversal Healthcare Pvt Ltd	205645.16
MONEY4DRIVE ADVERTISING PRIVATE LIMITED	112351.88
NITISH ADVERTISING	40761.30
NORTH KARANPURA SUPER THERMAL POWER PROJECT HAZARIBAG	29729.03
Notre Dame High School	1354.84
OMEGA TARGET	9574.19

P C CHANDRA (GEMS) PRIVATE LIMITED	4800.00
PATRATU VIDYUT UTPADAN NIGAM LIMITED	96000.00
Platinum Communications Pvt. Ltd	283333.33
Puja Advertising Agency	20125.00
Raj Advertising	2709.68
RAJASTHAN HOTELIER & CONFECTIONERIES PRIVATE LIMITED	47000.00
RYAAN PUBLICITY PVT LTD	2000.00
S.R. Ads and Services	3716.12
Senco Gold Limited (Patna)	210000.00
SHIFA ENTERPRISES	8026.66
SHREE BANWARILAL JEWELLERS PRIVATE LIMITED	65908.59
SIGMA SPICE INDUSTRIES PVT. LTD.	32903.23
Sigma Trade Wings LLP	26666.67
Signpost India Ltd.	86800.00
Sky Sign Advertising Pvt Ltd	132000.00
SNAPCLICK PRIVATE LIMITED	713111.34
Solly Outdoor Media (Debtors)	23709.68
State Bank of India	604838.70
State Bank of India. NE	80869.56
Steel Authority of India Ltd	1300000.00
Steel Authority of India Ltd (Kolkata)	124258.03
Sumintra Advertising And Marketing Services	10451.61
THE SPECTRUM	31848.38
Union Bank of India (Guwahati)	13935.48
Usha Advertising	17264.52
USHA MARTIN UNIVERSITY	22367.74
VEDANTU INNOVATIONS PRIVATE LIMITED	189800.00
VENUS STAR CONSTRUCTION PRIVATE LIMITED	177398.71

31207172.00

M/S CENTURY BUSINESS MEDIA LIMITED
(Formerly Known :- Century Business Private Limited)
107, EMARAT FIRDAUS, EXHIBITION ROAD, PATNA-800001

Asst. Year 2026-2027
Financial Year 2025-2026
Status - Company

	Amount Rs.
INCOME UNDER HEAD " BUSINESS & PROFESSION "	
NET PROFIT AS PER PROFIT & LOSS ACCOUNT	74,832,687.07
Add : Interest statutory dues	24,371.00
Add : Provision For Gratuity	248,855.00
Add : CSR Expenditure	891,127.22
Add : Disallowance u/s 36 (i) (va)	77,942.00
Less : Income taxable under the head other sources	(3,230,028.00)
Add : Depreciation as per Companies Act	10,895,876.88
	83,740,831.17
Less : Depreciation as per Income Tax Act	11,104,077.87
INCOME UNDER HEAD " OTHER SOURCES "	
Interest on Fixed Deposit	3,230,028.00
GROSS TOTAL INCOME	75,866,781.00
TOTAL TAXABLE INCOME	75,866,781.00
TAX @ 22%	16,690,692.00
SURCHARGE @ 10%	1,669,069.00
EDUCATION CESS @ 4%	734,390.00
TAX ON ABOVE	19,094,151.00
Less: ADVANCE TAX/ TDS RECEIVABLE	16,270,899.02
TAX PAYABLE/ (REFUND)	2,823,251.98

M/S CENTURY BUSINESS MEDIA LIMITED
DEFFERED Tax Calculation

CALCULATION OF DTA/DTL	Rs.
W.D.V. AS PER COMPANIES ACT	64,819,974.71
W.D.V. AS PER INCOME TAX ACT	65,250,085.77
TIMING DIFFERENCE	(430,111.06) DTA
Provision for Gratuity	(1,796,684.00) DTA
Disallowance under Sec 43B(h)	-
NET TIMING DIFFERENCE	(2,226,795.06) DTA
DTA / (DTL)@ 25.168%	(a) 560,440.00 DTA
DTA AS ON 31.03.2026	560,440.00 DTA
DTA AS ON 01.04.2025	550,208.00
TRANSFERRED TO P&L DURING THE YEAR	10,232.00

Details of Carry Forward of short term capital loss

S.NO	A.Y	Nature of Loss	Amount of Loss	Addition	Setoff	Balance
1	2025-26	Short term capital Loss	1,008,939.40	-	-	1,008,939.40
Total						1,008,939.40

Total Carried Forward Loss (Short term capital loss C/F) **1,008,939.40**

M/S CENTURY BUSINESS MEDIA LIMITED
(Formerly Known :- Century Business Private Limited)
107, EMARAT FIRDAUS, EXHIBITION ROAD, PATNA-800001

ANNEXURE-B

DEPRECIATION AS PER INCOME TAX ACT

DESCRIPTION	As on 01/04/2025	More than 180 days	Less than 180 days	DATE OF PURCHASE	SALE/ TRANSFER	NET BLOCK		
						As on 31/03/2025	DEP.	As on 31/03/2026
Block-15%						-		
Equipments	45,080.76	24,407.24	-	-	-	69,488.00	10,423.20	59,064.80
Scooter	2,123.73	-	-	-	-	2,123.73	318.56	1,805.17
Air Conditioner	255,924.01	-	-	-	-	255,924.01	38,388.60	217,535.41
Car	776,365.51	-	2,129,873.32	-	-	2,906,238.83	276,195.33	2,630,043.51
Motor Cycle	82,725.93	-	-	-	-	82,725.93	12,408.89	70,317.04
Cycle	7,539.99	-	-	-	-	7,539.99	1,131.00	6,408.99
Camera	33,870.49	-	-	-	-	33,870.49	5,080.57	28,789.92
LED Tv	148,555.48	-	-	-	-	148,555.48	22,283.32	126,272.16
Mobile	707,724.31	11,440.67	-	-	-	719,164.98	107,874.75	611,290.23
Hoarding & Unipole	38,105,197.31	28,565,718.13	2,948,927.54	-	-	69,619,842.98	10,221,806.88	59,398,036.10
Block-10%								
Furniture	1,912,129.90	-	-	-	-	1,912,129.90	191,212.99	1,720,916.91
Block-40%								
Computers	232,772.69	126,496.32	108,349.74	-	-	467,618.75	165,377.55	302,241.20
Block-40%								
Software	128,940.57	-	-	-	-	128,940.57	51,576.23	77,364.34
	-							
Total Rs.	42,438,950.68	28,728,062.36	5,187,150.60		-	76,354,163.64	11,104,077.87	65,250,085.77

Details of Addition

Hording and Unipole

Date of Addition	Amount
18/04/2025	45,154.00
31/05/2025	1,395,000.00
31/05/2025	3,232,281.67
10/06/2025	15,246.00
10/06/2025	69,454.00
11/07/2025	12,235.16
15/07/2025	12,235.16
15/07/2025	170,300.00
15/07/2025	190,000.00
15/07/2025	95,100.00
15/07/2025	211,576.00
17/07/2025	447,500.00
19/08/2025	71,440.00
19/08/2025	24,000.00
29/08/2025	6,300.00
31/08/2025	392,040.00
31/08/2025	12,633,620.00
31/08/2025	11,250.00
31/08/2025	8,897,386.14
23/09/2025	12,600.00
27/09/2025	21,000.00
20/09/2025	600,000.00
31/10/2025	109,236.40
31/10/2025	280,700.00
12/11/2025	216,919.69
31/12/2025	316,258.48
31/12/2025	1,353,715.99
31/12/2025	633,467.30
31/03/2026	38,629.68
Total	31,476,015.99

COMPUTERS

Date of Addition	Amount
16/05/2025	27,343.75
15/07/2025	23,728.81
21/08/2025	43,135.61
29/08/2025	32,288.15
09/12/2025	37980
12/01/2026	32446
14/01/2016	37923.74
Total	234,846.06

MOBILE

Date of Addition	Amount
29/08/2025	11,440.67
Total	11,440.67

AIR CONDITIONER

Date of Addition	Amount
Total	-

Furniture & fixture

Date of Addition	Amount
Total	-

CAMERA

Date of Addition	Amount
Total	-

Motorcycle

Date of Addition	Amount
Total	-

Office Equipment

Date of Addition	Amount
19/08/2025	24,407.24
Total	24,407.24

CAR

Date of Addition	Amount
27/10/2025	2,129,873.32
Total	2,106,933.32