

SPEARHEAD MEDIA PRIVATE LIMITED

(CIN: U22219KA2013PTC072197 dated 28.11.2013)

Registered office : C5, Door No.3-E-16-1371/21, 1st floor, City Gate, Kadri, Mangalore- 575 004

BALANCE SHEET AS AT 31ST MARCH 2025 (Figures rounded off to nearest thousands)

Particulars	Note No	As at 31.03.2025	As at 31.03.2024
		Rs. In thousands	Rs. In thousands
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	17523.27	11857.50
(b) Reserves and Surplus	2	-24009.92	-19550.58
(2) Share application money pending allotment			0.00
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	2601.83	2599.83
(b) Deferred tax liabilities (Net)		0.00	0.00
(4) Current Liabilities			
(a) Short-term borrowings	4	13368.68	14812.59
(b) Trade payables	5	2179.41	1798.61
(c) Other current liabilities	7	105.04	97.04
(d) Short-term provisions	8	1662.99	2459.49
Total		13431.29	14074.48
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Tangible assets	6	368.31	800.83
(ii) Intangible assets	6	529.87	677.75
(b) Non-current investments	9	1.00	1.00
(c) Deferred Tax Assets		9946.37	9944.34
(d) Long term loans and advances	10	6.00	81.00
(2) Current assets			
(a) Inventories		0.00	0.00
(b) Trade receivables	11	1114.91	822.37
(c) Cash and cash equivalents	12	293.23	801.41
(d) Short-term loans and advances	13	135.13	252.23
(e) Other current assets	14	1036.48	693.55
Total		13431.29	14074.48
<i>Summary of Significant Accounting Policies and Other Disclosures The notes form an integral part of these Financial Statements</i>	20		

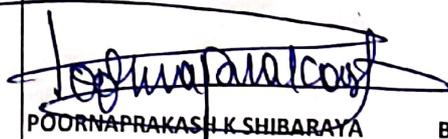
As per our Report of even date

For SHIBARAYA & CO

For SPEARHEAD MEDIA PRIVATE LIMITED

Chartered Accountants

F.R.N. 015226S


POORNAPRAKASH K SHIBARAYA

Partner

Membership No.: 234955

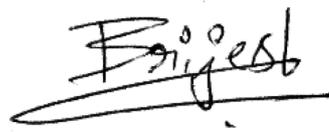
Mangalore, 18th September, 2025

UDIN:25234955BMGYBA4359

BRIAN DAVID ASHOK FERNANDIS

Director

DJN:07214058



BRIJESH M GOKHALE

Director

DIN:08928595



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STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

(Figures rounded off to nearest thousands)

SL NO	Particulars	Note No	Year ended	Year ended
			31.03.2025	31.03.2024
			Rs. In thousands	Rs. In thousands
I	Revenue from operations	15	5304.63	5057.73
II	Other Income	16	41.22	118.46
III	Total Income (I + II)		5345.85	5176.19
IV	Expenses:			
	Cost of Material Consumed		0.00	0.00
	Employee benefit expenses	17	4436.97	8965.27
	Financial costs	18	2189.54	469.14
	Other Expenses	19	2638.31	3793.28
	Depreciation and Amortization	6	544.91	941.59
	Total Expenses		9809.74	14169.28
V	Profit before exceptional items and tax (III - IV)		-4463.89	-8993.08
VI	Exceptional Items		0.00	0.00
VII	Profit before extraordinary items and tax (V - VI)		-4463.89	-8993.08
VIII	Extraordinary Items		0.00	0.00
IX	Profit before tax (VII - VIII)		-4463.89	-8993.08
X	Tax expense:			
	(1) Current tax		0.00	0.00
	(2) MAT Credit Entitlement for the year		0.00	0.00
	(3) Deferred tax Liability / (Asset)		-2.03	1745.58
	(4) Tax in respect of earlier years		0.00	0.00
			-2.03	1745.58
XI	Profit After Tax from continued operations (IX- X)		-4461.86	-7247.50
XII	Profit from Discontinued Operations		0.00	0.00
XIII	Profit/(Loss) for the period (XI + XIV)		-4461.86	-7247.50
XIV	Earning per equity share of Rs. 10 each			
	(1) Basic		(2.55)	(6.11)
	(2) Diluted		(2.55)	(6.11)
Summary of Significant Accounting Policies and Other Disclosures The notes form an integral part of these Financial Statements		20		

As per our Report of even date

For SHIBARAYA & CO

For SPEARHEAD MEDIA PRIVATE LIMITED

Chartered Accountants

F.R.N. 015226S

POORNAPRAKASH K SHIBARAYA

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Mangalore, 18th September, 2025

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