

SPICY ENTERTAINMENT AND MEDIA LIMITED

CIN: L22219WB2012PLC188312

Regd. Off.: 18 Rabindra Sarani, 4th Floor, Room No.421A, Poddar Court, Kolkata - 700001

Website: www.spicyy.in

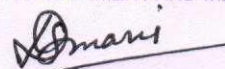
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STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023

(Rs in Lakhs)

Particulars	As at 30.09.2023 (Unaudited)	As at 31.03.2023 (Audited)
ASSETS		
Non - Current Assets		
(a) Property, Plant and Equipment	18.82	20.65
(b) Financial Assets		
i) Other Financial assets	4.82	4.82
(c) Deferred Tax Assets	1.31	1.31
(d) Other non-current assets	288.50	288.50
Total non-current assets	313.45	315.28
Current Assets		
(a) Inventories	908.50	908.50
(b) Financial Assets		
i) Trade Receivables	3,891.54	3,898.08
ii) Cash and Cash equivalents	0.65	0.16
iii) Other Financial Assets	12,028.31	10,522.33
(c) Current Tax Assets	555.80	540.65
(d) Other Current Assets	3,199.19	3,139.71
Total current assets	20,584.00	19,009.44
TOTAL ASSETS	20,897.45	19,324.71
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,651.13	1,651.13
(b) Other Equity	76.77	86.70
Total Equity	1,727.90	1,737.83
Current Liabilities		
(a) Financial Liabilities		
i) Trade Payables	2,889.70	3,768.08
(b) Other Current Liabilities	16,279.85	13,818.81
Total current liabilities	19,169.55	17,586.89
TOTAL EQUITY AND LIABILITIES	20,897.45	19,324.71

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Director/Authorised Signatory

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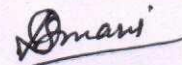
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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs in lakhs)

Sl. No.	Particulars	Six (6) Months ended (30/09/2023)	Six (6) Months ended (31/03/2023)	Six (6) Months ended (30/09/2022)	Previous year ended (31/03/2023)
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	Revenue from Operations	-	1,080.50	1,092.50	2,173.00
	Other Income	0.72	491.71	8.91	500.62
	Total Income	0.72	1,572.21	1,101.41	2,673.62
2	Expenses				
	Cost of Project	-	-	-	-
	Purchases of stock-in-trade	-	1,123.50	1,719.14	2,842.64
	Changes in inventories of finished goods, work-in-progress	-	451.25	(699.75)	(248.50)
	Employee Benefits Expense	7.45	6.40	4.80	11.20
	Depreciation and amortization expense	2.67	3.02	3.03	6.05
	Other expenses	4.06	15.93	9.45	25.38
	Total Expenses	14.18	1,600.10	1,036.67	2,636.77
3	Profit before exceptional Items and tax	(13.46)	(27.89)	64.75	36.85
4	Exceptional Items	-	-	-	-
5	Profit before tax	(13.46)	(27.89)	64.75	36.85
6	Tax expense:				
	Current Tax	-	5.75	-	5.75
	Deferred tax	-	(0.47)	-	(0.47)
7	Net Profit for the period/year	(13.46)	(33.17)	64.75	31.57
8	Other Comprehensive Income	-	-	-	-
9	Total Comprehensive Income for the period/year	(13.46)	(33.17)	64.75	31.57
10	Paid-up equity share capital (Face Value of Rs.10 each)	1,651.13	1,651.13	1,651.13	1,651.13
11	Other Equity				86.70
12	Earnings per share (face value of ₹ 10 each) (not annualised)				
	Basic (₹)	(0.08)	(0.20)	0.39	0.19
	Diluted (₹)	(0.08)	(0.20)	0.39	0.19

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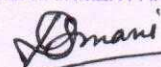
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Cash Flow Statement for the half year ended 30th September, 2023

(Rs. In Lakhs)

Particulars	Half Year ended 30th September, 2023	Year ended 31st March, 2023
Cash Flow from Operating Activities :		
Profit before exceptional items and tax as per statement of profit and loss	(13.46)	36.85
Adjustments for :		
Depreciation	2.67	6.05
Operating Profit before Working Capital Changes	(10.79)	42.90
Adjustments for:		
Inventories	-	(248.50)
Other Current Financial Assets	(1,505.98)	(1,944.52)
Trade Receivables	6.54	180.64
Current Tax Assets	(11.62)	(522.11)
Current Assets	(59.48)	(2,585.60)
Trade Payables	(878.38)	2,281.84
Other Current Liabilities	2,461.04	2,823.42
Cash Flow before Prior Period and Extraordinary Items	1.33	28.08
Net Income tax Paid and Refunds	-	(5.75)
Net Cash Flow from Operating Activities	1.33	22.33
Cash Flow from Investing Activities :		
Purchase of Property, Plant and Equipment	(0.84)	(23.12)
Net Cash Flow from Investing Activities	(0.84)	(23.12)
Cash Flow from Financing Activities :		
Proceeds from long term borrowings	-	-
Net Cash Flow from Financing Activities	-	-
Net Increase/(Decrease) in Cash and Bank Balances	0.49	(0.79)
Add: Cash & Cash Equivalents at beginning of the period	0.16	0.95
Cash & Cash Equivalents at end of the period	0.65	0.16

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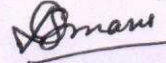


Director/Authorised Signatory

Notes:

- 1 The above unaudited results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14th November 2023.
- 2 The statement includes the results for the Half Year ended 31st March, 2023, being the balancing figures between the audited figures in respect of the full financial year and the un audited figures in respect of the half year ended 30th September 2022.
- 3 The figures of the previous year have re-grouped/re-classified to render them comparable with figures of the current year.

For and on behalf of the Board of Directors
SPICY ENTERTAINMENT AND MEDIA LIMITED



Date: 14th November, 2023
Place: Kolkata

Dev Govind Binani Signature
Managing Director
DIN: 08435033