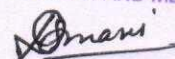


SPICY ENTERTAINMENT AND MEDIA LIMITED CIN: L22219WB2012PLC188312 Regd. Off.: Ofc No.12,Block A3, Ganges Garden, Premises No 106 Cows Ghat Road, Shibpur, Howrah - 711102 Website: www.spicyy.in Email: info@spicyy.in		
STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2024 (Rs in Lakhs)		
Particulars	As at 31.03.2024 (Audited)	As at 31.03.2023 (Audited)
ASSETS		
Non - Current Assets		
(a) Property, Plant and Equipment	15.94	20.65
(b) Financial Assets		
i) Other Financial assests	4.82	4.82
(c) Deferred Tax Assets	1.72	1.31
(d) Other non-current assets	288.50	288.50
Total non-current assets	310.98	315.28
Current Assets		
(a) Inventories	908.50	908.50
(b) Financial Assets		
i) Trade Receivables	768.71	3,898.08
ii) Cash and Cash equivalents	1.55	0.16
iii) Other Financial Assets	10,140.95	10,522.33
(c) Current Tax Assets	304.64	540.65
(d) Other Current Assets	1,930.67	3,139.71
Total current assets	14,055.03	19,009.44
TOTAL ASSETS	14,366.01	19,324.71
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,651.13	1,651.13
(b) Other Equity	95.41	86.70
Total Equity	1,746.54	1,737.83
Current Liabilities		
(a) Financial Liabilities		
i) Trade Payables	820.00	3,768.08
(b) Other Current Liabilities	11,799.47	13,818.81
Toal current liabilities	12,619.47	17,586.89
TOTAL EQUITY AND LIABILITIES	14,366.01	19,324.71

SPICY ENTERTAINMENT AND MEDIA LIMITED



Director/Authorised Signatory

SPICY ENTERTAINMENT AND MEDIA LIMITED

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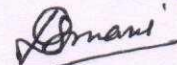
Email: info@spicyy.in

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEARLY & YEAR ENDED MARCH 31, 2024

(Rs in lakhs)

Sl. No.	Particulars	Six (6) Months ended (31/03/2024)	Preceding Six (6) Months ended (30/09/2023)	Corresponding Six (6) Months ended (31/03/2023)	Current year ended (31/03/2024)	Previous year ended (31/03/2023)
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	Revenue from Operations	337.50	-	1,080.50	337.50	2,173.00
	Other Income	338.25	0.72	491.71	338.97	500.62
	Total Income	675.75	0.72	1,572.21	676.47	2,673.62
2	Expenses					
	Cost of Project	-	-	-	-	-
	Purchases of stock-in-trade	-	630.00	1,123.50	630.00	2,842.64
	Changes in inventories of finished goods, work-in-progress	630.00	(630.00)	451.25	-	(248.50)
	Employee Benefits Expense	5.20	7.45	6.40	12.65	11.20
	Depreciation and amortization expense	2.88	2.67	3.02	5.54	6.05
	Other expenses	11.98	7.49	15.93	19.47	25.38
	Total Expenses	650.06	17.60	1,600.10	667.66	2,636.77
3	Profit before exceptional Items and tax	25.69	(16.88)	(27.89)	8.81	36.85
4	Exceptional Items	-	-	-	-	-
5	Profit before tax	25.69	(16.88)	(27.89)	8.81	36.85
6	Tax expense:					
	Current Tax	2.70	-	5.75	2.70	5.75
	Deferred tax	(0.41)	-	(0.47)	(0.41)	(0.47)
7	Net Profit for the period/year	23.39	(16.88)	(33.17)	6.51	31.57
8	Other Comprehensive Income	-	-	-	-	-
9	Total Comprehensive Income for the period/year	23.39	(16.88)	(33.17)	6.51	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	1,651.13
11	Other Equity				95.41	86.70
12	Earnings per share (face value of ` 10 each) (not annualised)					
	Basic (')	0.14	(0.10)	(0.20)	0.04	0.19
	Diluted (')	0.14	(0.10)	(0.20)	0.04	0.19

SPICY ENTERTAINMENT AND MEDIA LIMITED



Director/Authorised Signatory

SPICY ENTERTAINMENT AND MEDIA LIMITED

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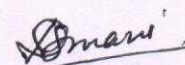
Email: info@spicyy.in

Cash Flow Statement for the year ended 31st March, 2024

(Rs. In Lakhs)

Particulars	Year ended 31st March, 2024	Year ended 31st March, 2023
Cash Flow from Operating Activities :		
Profit before exceptional items and tax as per statement of profit and loss	8.81	36.85
Adjustments for :		
Depreciation	5.54	6.05
Operating Profit before Working Capital Changes	14.35	42.90
Adjustments for:		
Inventories	-	(248.50)
Other Current Financial Assets	381.38	(1,944.52)
Trade Receivables	3,129.37	180.64
Current Tax Assets	238.22	(522.11)
Current Assets	1,209.03	(2,585.60)
Trade Payables	(2,948.08)	2,281.84
Other Current Liabilities	(2,019.34)	2,823.42
Cash Flow before Prior Period and Extraordinary Items	4.94	28.07
Net Income tax Paid and Refunds	(2.70)	(5.75)
Net Cash Flow from Operating Activities	2.24	22.32
Cash Flow from Investing Activities :		
Disposal of Property, Plant and Equipment	-	-
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	1.40	(0.79)
Add: Cash & Cash Equivalents at beginning of the year	0.16	0.95
Cash & Cash Equivalents at end of the year	1.55	0.16

SPICY ENTERTAINMENT AND MEDIA LIMITED



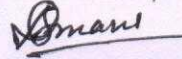
Director/Authorised Signatory

Notes:

- 1 The above audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 30th August 2024.
- 2 Figures for the half year ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures for the full financial year and the reviewed year to date figures upto the half year of the respective financial years.
- 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



Dev Govind Binani
Managing Director
DIN 08435033

Date: 30th August, 2024
Place: Kolkata