



AUDITED FINANCIAL RESULTS (STANDALONE)

Part - I

Statement of Audited Results for the quarter and year ended March 31, 2019

(₹ in Mn)

Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended	Year ended
	March 31, 2019	December 31, 2018	March 31, 2018	March 31, 2019	March 31, 2018
	(Un Audited)	(Unaudited)	(Un Audited)	(Un Audited)	(Un Audited)
I Revenue from operations	119.6	124.5	161.1	483.6	558.3
II Other income	-	0.0	0.0	0.0	0.0
III Total income (I+II)	119.6	124.5	161.1	483.7	558.3
IV Expenses					
Cost of materials consumed	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-
Carriage sharing, pay channel and related costs	59.8	72.9	67.4	244.0	258.9
Employee benefits expense	10.1	7.1	8.3	30.8	29.3
Finance costs	1.2	0.7	1.0	3.2	10.1
Depreciation and amortisation expense	19.1	29.4	34.1	107.4	104.0
Other expenses	18.8	8.6	14.3	42.2	36.7
Total expenses (IV)	109.0	118.7	125.1	427.6	438.9
V Profit/(Loss) for the period before tax and share of (loss)/profit in associates and joint ventures and exceptional Items(III-IV)	10.6	5.8	36.1	56.1	119.3
VI Share of profit/(loss) of associates and joint ventures	-	-	-	-	-
VII Profit/(Loss) before exceptional items and tax (V-VI)	10.6	5.8	36.1	56.1	119.3
VIII Exceptional items	-	-	-	-	-
IX Profit/(Loss) before tax expenses (VII-VIII)	10.6	5.8	36.1	56.1	119.3
X Tax expense	-	-	(9.8)	-	(9.8)
X Tax expense					
Current Tax	-	-	-	-	-
Deferred Tax	-	-	(9.8)	-	(9.8)
XI Loss for the period (IX-X)	10.6	5.8	45.8	56.1	129.1
XII Other comprehensive income:	-	-	-	-	-
Items that will not be reclassified to profit or loss	-	-	-	-	-
Total comprehensive income for the period (including non-controlling interest)	10.6	5.8	45.8	56.1	129.1
Net (loss)/income attributable to:					
A Owners of the parent	10.6	5.8	45.8	56.1	129.1
B Non-controlling interest	-	-	-	-	-
Other comprehensive (loss)/income attributable to:					
A Owners of the parent	-	-	-	-	-
B Non-controlling interest	-	-	-	-	-
Total comprehensive income attributable to:					
A Owners of the parent	10.6	5.8	45.8	56.1	129.1
B Non-controlling interest	-	-	-	-	-
XIII Minority interest	-	-	-	-	-
XIII Paid-up equity share capital (Face value ₹ 10/- per share)	14,77,621	14,77,621	14,77,621	14,77,621	14,77,621
XIV Earnings per share (of ₹ 10/-) (not annualised)					
a) Basic	7.2	3.9	31.0	37.9	87.4
b) Diluted	7.2	3.9	31.0	37.9	87.4

SITI VISION DIGITAL MEDIA PVT LTD.,
Statement of Profit and Loss for the year ended March 31,2019

	Notes	Un Audited March 31,2019 Rs	Audited Mar 31,2018 Rs	Un Audited Mar 31,2018 Rs
Revenue				
Revenue from operations	22	48,36,37,363	48,33,92,343	55,82,62,808
Other income	23	14611	14183	148
Total revenue		48,36,51,974	48,34,06,526	55,82,62,956
Expenses				
Carriage sharing, pay channel and related costs	24	24,40,38,146	25,45,12,373	25,89,33,384
Employee benefits expense	25	3,07,94,619	2,84,29,515	2,92,53,017
Finance costs	26	32,43,863	30,06,837	1,00,59,386
Depreciation and amortisation expenses	27	10,73,70,457	10,39,60,897	10,39,60,897
Other expenses	28	4,21,52,472	1,76,50,052	3,67,34,674
Total expenses		42,75,99,557	40,75,59,674	43,89,41,357
Loss before prior period expenses		5,60,52,417	7,58,46,853	11,93,21,599
Prior period expenses			245345	
Loss before Tax		5,60,52,417	7,56,01,508	11,93,21,599
Income tax expense				
Current Tax				
Deferred Tax		0	-5795079	-9755240
Previous Year Tax				
MAT Credit Entitlementmt				
Total Tax Expense		-	(57,95,079)	(97,55,240)
Total Profit/(Loss) for the period		5,60,52,417	8,13,96,587	12,90,76,839
Other Comprehensive income				
(i) Items that will not be reclassified to profit or loss				
(a) Remeasurement of the defined benefit (liabilities) / assets			2,69,937	
Total Comprehensive Income/(loss) for the year		5,60,52,417	8,16,66,524	12,90,76,839
Profit per share after tax	29			
Basic		38	55	87
Diluted		38	55	87
Summary of significant accounting policies	3			

The accompanying notes are an integral part of these financial statements.

This is the statement of profit and loss referred to in our report of even date

For Subhash C. Gupta & Co.
Chartered Accountants

For and on behalf of the Board of Directors of
Siti Vision Digital Media Private Limited

(Manoj Kumar)
Partner
M. No. FCA - 504435
Place : New Delhi
Date :


Director
DIN:


Director
DIN

SITI VISION DIGITAL MEDIA PVT LTD.,

Balance Sheet as at Mar 31, 2019

	Notes	Un Audited Mar 31, 2019 Rs.	Un Audited Mar 31, 2018 Rs.
A. Assets			
1. Non-current assets			
Fixed assets			
(a) Property, plant and equipment	4	42,19,82,045	47,78,50,617
(b) Capital work-in-progress	4	65,71,029	47,04,226
(c) Other intangible assets	5	70,64,868	99,78,443
(d) Financial assets			
(i) Loans	6	8,42,205	7,97,205
(e) Deferred Tax assets	15	77,04,379	
Sub-total of Non-current assets		44,41,64,526	49,33,30,491
2. Current assets			
(a) Inventories			
(b) Financial assets			
(i) Trade receivables	7	38,90,18,585	28,75,24,546
(ii) Cash and bank balances	8	2,50,27,747	1,18,78,460
(iii) Loans	9	4,96,34,289	2,44,65,103
(iv) Others	10	14,08,56,299	11,59,75,097
(c) Other current assets	11	-	
Sub-total of Current assets		60,45,36,920	43,98,43,206
Total assets		1,04,87,01,446	93,31,73,697
B. Equity and liabilities			
Equity			
(a) Equity share capital	12	1,47,76,210	1,47,76,210
(b) Other equity	13	3,09,54,126	(4,96,33,071)
(c) Non-controlling interests			
Sub-total - Equity		4,57,30,336	(3,48,56,861)
Liabilities			
1. Non-current liabilities			
(a) Financial liabilities			
(i) Long-term borrowings	14	20,44,31,722	17,57,94,362
(b) Provisions	15	38,24,625	33,96,957
(c) Deferred tax liability (net)	16		(77,04,379)
(d) Other non-current liabilities	17	8,50,17,700	9,85,29,081
Sub-total - Non-current liabilities		29,32,74,047	27,00,16,021
2. Current liabilities			
(a) Financial liabilities			
(i) Trade payables	18	64,79,21,860	61,24,93,638
(ii) Other financial liabilities	19	-	3,32,36,905
(b) Other current liabilities	20	6,17,75,203	5,22,83,994
(c) Provisions	21	-	
Sub-total of current liabilities		70,96,97,063	69,80,14,537
Total equity and liabilities		1,04,87,01,446	93,31,73,697
Summary of significant accounting policies	3	0	(0)

The accompanying notes are an integral part of these financial statements.

This is the balance sheet referred to in our report of even date.

For Subhash C. Gupta & Co.
Chartered Accountants

For and on behalf of the Board of Directors of
Siti Vision Digital Media Private Limited

(Manoj Kumar)
Partner
M. No. FCA - 504435


Director
DIN:

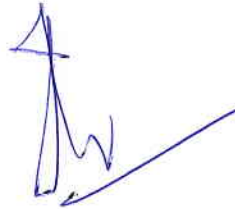

Director
DIN

SITI VISION DIGITAL MEDIA PVT LTD.,

Summary of significant accounting policies and other explanatory information for the year ended Mar 31, 2019

6	Loans	Audited		Un Audited
		March 31 ,2019	Mar 31,2018	Mar 31,2018
		Rs.	Rs.	Rs.
	Security deposits			
	Unsecured, considered good	8,42,205	7,97,205	7,97,205
	Doubtful			
		8,42,205	7,97,205	7,97,205
	Less: Provision for doubtful security deposits	-	-	
		8,42,205	7,97,205	7,97,205
7	Trade receivables	March 31 ,2019	Mar 31,2018	Mar 31,2018
		Rs.	Rs.	Rs.
	Unsecured, considered good	38,90,18,585	28,79,29,991	28,75,24,546
	Unsecured, considered doubtful	89,67,453	89,67,453	89,67,453
		39,79,86,038	29,68,97,444	29,64,91,999
	Less: Provision for doubtful debts	89,67,453	89,67,453	89,67,453
		38,90,18,585	28,79,29,991	28,75,24,546
	Other receivables			
	Unsecured, considered good	38,90,18,585	28,79,29,991	28,75,24,546
8	Cash and bank balances	Current		
		Dec 31 ,2018	Mar 31,2018	Mar 31,2018
		Rs.	Rs.	Rs.
	Cash and cash equivalents			
	Cash on hand	1,72,16,454	11,79,583	11,79,583
	Cheques on hand	5,61,486	13,59,070	13,59,070
	Balances with banks			
	On current accounts	61,68,249	87,25,192	91,39,807
	Paytm and Tech process	8,54,346		
	In deposit account (with maturity upto three months)			
	Fixed Deposit	2,27,211	2,00,000	2,00,000
		2,50,27,747	1,14,63,845	1,18,78,460
9	Loans and advances	Short-term		
		March 31 ,2019	Mar 31,2018	Mar 31,2018
		Rs.	Rs.	Rs.
	Advances to related parties unsecured, considered good			
	Advances recoverable in cash or kind			
	Unbilled			
	Other advances	26,00,344	6,01,548	
	Advance to staff	14,596	2,10,882	1,53,073
	Advance Direct Tax	1,43,65,866	86,47,006	86,47,006
	Advance Indirect Tax	43,72,951	39,97,023	39,97,023
	GST Input	1,89,12,810.94	22,87,467	22,87,467
	MAT Credit	93,46,523	93,46,523	93,46,523
	Prepaid Expenses	21,198	34,011	34,011
		4,96,34,289	2,51,24,460	2,44,65,103

	4,96,34,289	2,51,24,460	2,44,65,103
10 Others - unbilled revenue and interest accrued on fixed deposits	Non-current		
	March 31, 2019	Mar 31, 2018	Mar 31, 2018
Others	Rs.	Rs.	Rs.
Interest accrued and not due on fixed deposits			
Unbilled revenue	14,08,56,299	4,11,04,629	11,59,75,097
	14,08,56,299	4,11,04,629	11,59,75,097




11	Other Current Assets	March 31 ,2019 Rs.	Mar 31,2018 Rs.	Mar 31,2018 Rs.
	Advance to Suppliers		-	
	Recoverable from others		-	
		-	-	
12	Share capital	March 31 ,2019 Rs.	Mar 31,2018 Rs.	Mar 31,2018 Rs.
	Authorised share capital			
	1500000 (Previous year: 1500000) equity shares of ` 10	1,50,00,000	1,50,00,000	1,50,00,000
	Total authorised capital	1,50,00,000	1,50,00,000	1,50,00,000
	Issued, Subscribed and Paid up			
	1477621 (Previous year: 1477621) equity shares of ` 10 each	1,47,76,210	1,47,76,210	1,47,76,210
	Total paid up capital	1,47,76,210	1,47,76,210	1,47,76,210
	Forfeited equity shares			
		1,47,76,210	1,47,76,210	1,47,76,210
13	Other Equity	March 31 ,2019 Rs.	Mar 31,2018 Rs.	Mar 31,2018 Rs.
	Retained Earnings			
	Balance at the beginning of the year	(19,57,80,596)	(35,19,76,658)	(32,48,57,435)
	Prior Period Adjustment			
	Add: Profit/(Loss) for the year	56052417	8,13,96,586	12,90,76,839
	Balances as at the end of the year (A)	(13,97,28,179)	(27,05,80,072)	(19,57,80,596)
	Other Comprehensive income			
	Other comprehensive income recognised directly in retained earnings			
	Deferred Activation Revenue			
	Gratuity/Leave Encashment	(6,14,575)	2,69,937	(6,14,575)
	Balances as at the end of the year (B)	(6,14,575)	2,69,937	(6,14,575)
	Securities premium account			
	Balance at the beginning of the year	14,67,62,100	14,67,62,100	14,67,62,100
	Add: Received on issue of equity shares on conversion of Warrants and OFCDs (refer note 4(f))			
	Less: Adjustment of expenses incurred on issue of equity shares			
	Balances as at the end of the year (C)	14,67,62,100	14,67,62,100	14,67,62,100
	Others			
	Transfer from Deferred Activation Revenue	2,45,34,780		
	Balances as at the end of the year (D)			
	Balances as at the end of the year (A+B+C+D)	3,09,54,126	(12,35,48,035)	(4,96,33,071)
14	Long-term borrowings	March 31 ,2019 Rs.	Mar 31,2018 Rs.	Mar 31,2018 Rs.
	Unsecured and unconfirmed			
	Loans and advances from Directors/related parties	3,02,65,620	2,98,15,620	2,98,15,620
	Loans and advances from others	17,41,66,102	14,59,78,742	14,59,78,742

The above amount includes
Secured borrowings
Unsecured borrowings
Net amount

20,44,31,722	17,57,94,362	17,57,94,362
20,44,31,722	17,57,94,362	17,57,94,362
20,44,31,722	17,57,94,362	17,57,94,362



15	Provisions	March 31 ,2019 Rs.	Mar 31,2018 Rs.	Mar 31,2018 Rs.
	Provision for employee benefits			
	Provision for gratuity	34,85,990	31,03,394	31,03,394
	Provision for Leave Encashment	3,38,635	2,93,563	2,93,563
		38,24,625	33,96,957	33,96,957
16	Deferred tax liability (net)	March 31 ,2019 Rs.	Mar 31,2018 Rs.	Mar 31,2018 Rs.
	Deferred tax liability(Net)	(77,04,379)	(86,45,844)	(77,04,379)
		(77,04,379)	(86,45,844)	(77,04,379)
17	Other non-current liabilities	March 31 ,2019 Rs.	Mar 31,2018 Rs.	Mar 31,2018 Rs.
	Deposit from operators	2,06,700	2,00,000	2,00,000
	Deferred Activation Income	0	1,41,92,237	1,35,18,081
	Advane from holding company	8,48,11,000	8,48,11,000	8,48,11,000
		8,50,17,700	9,92,03,237	9,85,29,081
18	Trade payables	Dec 31 ,2018 Rs.	Mar 31,2018 Rs.	Mar 31,2018 Rs.
	- Total outstanding dues of micro enterprises and small enterprises; and			
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	60,43,45,221.68	61,30,71,074	61,24,93,638
	Provisions	4,35,76,638		
		64,79,21,860	61,30,71,074	61,24,93,638
19	Other financial liabilities	March 31 ,2019 Rs.	Mar 31,2018 Rs.	Mar 31,2018 Rs.
	Book overdraft	0	3,32,36,905	3,32,36,905
		-	3,32,36,905	3,32,36,905
20	Other Current Liabilities	March 31 ,2019 Rs.	Mar 31,2018 Rs.	Mar 31,2018 Rs.
	Income received in advance	64,48,706	1,39,27,530	1,39,27,530
	Advances from customers	1,77,61,149	2,16,18,836	2,16,42,039
	Advance from others	4,65,003	-	4,65,003
	Credit balance of Staff	7,73,018	18,04,927	12,58,004
	Service tax payable			
	GST Payable	3,06,48,998	31,496	31,500
	Professional tax payable	9,900	7,050	7,050
	Provident fund/ESI payable	2,78,504	2,68,039	2,68,039
	Entertainment tax payable		-	-
	Deferred Activation Income	0	1,03,42,543	1,10,16,699
	TDS Payable	53,89,925	36,68,130	36,68,130
		6,17,75,203	5,16,68,551	5,22,83,994
21	Provisions	March 31 ,2019 Rs.	Mar 31,2018 Rs.	Mar 31,2018 Rs.
	Provision for Taxation A/c			
	Expense Payable			
	Audit Fees Payable			

SITI VISION DIGITAL MEDIA PVT LTD.,

Summary of significant accounting policies and other explanatory information for the year ended Mar 31, 2019

22 Revenue from operations	Audited		Un Audited
	March 31, 2019	Mar 31 2018	Mar 31 2018
	Rs.	Rs.	Rs.
Sale of services			
Digital Revenue	32,19,18,788	19,66,29,799	27,15,00,264
Advertisement income	49,49,925	65,44,706	65,44,706
Carriage income	14,99,30,399	13,77,76,560	13,77,76,560
Activation and Set top boxes pairing charges	55,38,830	14,10,02,526	14,10,02,526
Other networking and management income	12,99,421	14,38,752	14,38,752
Scrap sales			
	<u>48,36,37,363</u>	<u>48,33,92,343</u>	<u>55,82,62,808</u>
23 Other income	March 31, 2019	Mar 31 2018	Mar 31 2018
	Rs.	Rs.	
Interest income on			
Bank deposits	14,611	14,035	
Others	-	-	
Set Boxes repair & maintenance charges	-	-	
Other non-operating income	-	-	
Excess provisions written back	-	-	
Sundry balance w/off	-	148	148
	<u>14,611</u>	<u>14,183</u>	<u>148</u>
24 Carriage sharing, pay channel and related costs	March 31, 2019	Mar 31 2018	Mar 31 2018
	Rs.	Rs.	Rs.
Pay Channel Subscription	24,40,38,146	23,86,68,071	25,89,33,384
Other Operational cost		11,19,492	
Repairs and Maintenance cost-Network		1,01,70,997	
VC Card Maintenance charges		5,15,282	
SMS Usage charges		40,35,612	
Freight charges		2,920	
License and permission fee	-	-	
	<u>24,40,38,146</u>	<u>25,45,12,373</u>	<u>25,89,33,384</u>
25 Employee benefits expense	March 31, 2019	Mar 31 2018	Mar 31 2018
	Rs.	Rs.	Rs.
Salaries, allowances and bonus	2,77,02,319	2,44,87,508	2,58,32,107
Contributions to provident and other funds	19,36,703	18,42,609	13,73,777
Employee Insurance expenses	-	-	(14,07,387)
Staff welfare expenses	7,27,929	12,98,092	22,25,958
Leave Encashment and Gratuity	4,27,668	8,01,306	12,28,562
	<u>3,07,94,619</u>	<u>2,84,29,515</u>	<u>2,92,53,017</u>
26 Finance costs	March 31, 2019	Mar 31 2018	Mar 31 2018
	Rs.	Rs.	Rs.
Interest/late fee on service tax/TDS	2,38,063	3,53,190	3,53,190
Interest on Income tax			-
Bank charges	6,54,952	3,02,797	3,02,797
BG Charges			-
Interest on LC	23,50,848	23,50,850	94,03,399
	<u>32,43,863</u>	<u>30,06,837</u>	<u>1,00,59,386</u>

SITI VISION DIGITAL MEDIA PVT LTD.,

Summary of significant accounting policies and other explanatory information for the year ended Mar 31, 2019

27 Depreciation and amortisation expenses	March 31, 2019	Mar 31 2018	Mar 31 2018
	Rs.	Rs.	Rs.
Depreciation of tangible assets	10,43,66,882	10,09,57,322	10,09,57,322
Amortisation of intangible assets	30,03,575	30,03,575	30,03,575
	<u>10,73,70,457</u>	<u>10,39,60,897</u>	<u>10,39,60,897</u>
28 Other expenses	March 31, 2019	Mar 31 2018	Mar 31 2018
	Rs.	Rs.	Rs.
Rent	31,35,208	37,82,966	37,82,966
Office Expenses	8,29,019	6,47,455	6,47,455
Rates & Taxes	1,17,925	1,03,723	1,03,723
Communication expenses	4,43,751	4,80,227	5,10,951
Repairs and maintenance			
- Network	-	-	1,01,70,997
- Building			
- Others	14,38,927	2,84,708	8,85,198
Electricity and water charges	32,74,007	36,02,989	35,17,781
Legal, professional and consultancy charges	4,26,551	7,54,782	8,02,782
Travelling and conveyance expenses	19,72,878	19,64,864	21,74,428
Printing & Stationery	2,14,323	1,35,192	1,35,192
Auditor's Remuneration	23,000	45,000	45,000
ROC Filing Fees	41,185	20,850	22,650
Books & periodicals	9,753	26,797	26,797
Security charges and house keeping charges	4,60,632	3,55,136	3,55,136
Provision for doubtful debts**	(1)	-	
Vehicle expenses	31,054	1,24,266	1,24,266
Loss on sale of assets	-	17,810	17,810
Festival Celebration	-	77,593	77,593
Swachh Bharat Cess Expenses	13,038	3,18,287	3,18,287
Commission charges and incentives	-	2,65,000	2,65,000
Business & Sales Promotion	1,53,793	1,42,409	1,42,409
Guest House Expenses			(4,43,546)
Labour Charges			(4,350)
Loading & Unloading expenses			(1,44,728)
Postage & Courier			(30,724)
Other Operational Cost	41,63,839		
Repair & Maintenance-Network			
VC Card maintenance charges			
Freight Charges	2,07,646		
SMS usage Charges	36,32,962		
Service center Expenses			
Distributor commission	-	47,65,000	45,00,000
Other Operational cost	-	-	10,69,515
Repairs and Maintenance cost-Network	2,15,62,983		
VC Card Maintenance charges			
SMS Usage charges	-	-	76,61,888
Management Charges	-		
Service tax input expenses	-		
Freight charges	-		200
	<u>4,21,52,472</u>	<u>1,79,15,053</u>	<u>3,67,34,674</u>
*Auditors' remuneration			
as an auditor	40,000	40,000	
Limited review fees			
for other services (certifications)	5,000	5,000	
for reimbursement of expenses			
	<u>45,000</u>	<u>45,000</u>	<u>-</u>

SITI VISION DIGITAL MEDIA PVT LTD.,

Summary of significant accounting policies and other explanatory information for the year ended Mar 31, 2019

29 Earnings per share

	Dec 31 ,2018	Mar 31 2018	Mar 31 2018
	Rs.	Rs.	Rs.
Profit attributable to equity shareholders	5,60,52,417	8,16,66,524	12,90,76,839
Number of weighted average equity shares			
Basic	14,77,621	14,77,621	14,77,621
Diluted	14,77,621	14,77,621	14,77,621
Nominal value of per equity share (`)	10	10	10
Loss per share fter tax (`)			
Basic	38	55	87
Diluted	38	55	87

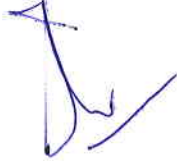


SITI VISION DIGITAL MEDIA PVT LTD.,

Summary of significant accounting policies and other explanatory information for the year ended Mar 31, 2019

30 Exceptional item

Security deposits written off*



Consolidated and Standalone Statement of Assets and Liabilities			(₹ in Mn)	
Particulars	31st Mar 2019	31st Mar 2018		
	Audited	Audited		
A. Assets				
1. Non-current assets				
(a) Property, plant and equipment	422.0	477.9		
(b) Capital work-in-progress	6.6	4.7		
(c) Goodwill	-	-		
(d) Other intangible assets	7.1	10.0		
(e) Intangible assets under development	-	-		
(f) Investment Property	-	-		
(g) Financial assets	-	-		
(i) Trade receivable	-	-		
(ii) Investments	-	-		
(iii) Loans	0.8	0.8		
(iv) Others- Fixed deposits	-	-		
(h) Deferred tax assets (net)	7.7	-		
(i) Other non-current assets	-	-		
Sub-total of Non-current assets	444.2	493.3		
2. Current assets				
(a) Inventories	-	-		
(b) Financial assets	-	-		
(i) Trade receivables	389.0	287.5		
(ii) Investments	-	-		
(iii) Cash and bank balances	25.0	11.9		
(iv) Bank balances other than iii above	-	-		
(v) Loans	49.6	99.3		
(vi) Others - unbilled revenue and interest accrued on fixed deposits	140.9	41.1		
(c) Current tax assets	-	-		
(d) Other current assets	-	-		
Sub-total of Current assets	604.5	439.8		
Total assets	1,048.7	933.2		
B. Equity and liabilities				
Equity				
(a) Equity share capital	14.8	14.8		
(b) Other equity	31.0	-49.6		
(c) Non-controlling interests	-	-		
Sub-total - Equity	45.7	-34.9		
Liabilities				
1. Non-current liabilities				
(a) Financial liabilities	-	-		
(i) Long-term borrowings	204.4	175.8		
(ii) Other financial liabilities	-	-		
(b) Provisions	3.8	3.4		
(c) Deferred tax liability (net)	-	-7.7		
(d) Other non-current liabilities	85.0	98.5		
Sub-total - Non-current liabilities	293.3	270.0		
2. Current liabilities				
(a) Financial liabilities	-	-		
(i) Borrowings	-	-		
(ii) Trade payables	647.9	612.5		
(iii) Other financial liabilities	-	33.2		
(b) Provisions	-	-		
(c) Other current liabilities	61.8	52.3		
(d) Current tax liability	-	-		
Sub-total of current liabilities	709.7	698.0		
Total equity and liabilities	1,048.7	933.2		

(0.0)

0.0

4 SITI VISION DIGITAL MEDIA PVT LTD.,

Summary of significant accounting policies and other explanatory information for the year ended March 31, 2019

	13	3	5	10	5	5	5	8	(millions)	
Tangible assets										
Gross block	Plant and equipment	Computers	Office equipment	Furniture and fixtures	Air conditioners	Studio equipment	Vehicles	Electrical Equipments	Set top boxes	Total
Balance as at April 1, 2015	10,84,54,777	2,26,350	20,45,681	4,98,688	9,44,032	28,49,883	5,59,312	3,12,600	40,05,96,748	51,64,88,071
Additions	9,07,006	-	17,990	-	42,500	71,800	-	-	8,27,54,982	8,37,94,278
Disposal	-	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2016	10,93,61,783	2,26,350	20,63,671	4,98,688	9,86,532	29,21,683	5,59,312	3,12,600	48,33,51,730	60,02,82,349
Additions	13,51,065	1,43,000	49,555	96,000	-	-	-	-	9,41,83,572	9,58,23,192
Disposal	-	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2017	11,07,12,848	3,69,350	21,13,226	5,94,688	9,86,532	29,21,683	5,59,312	3,12,600	57,75,35,302	69,61,05,541
Additions	11,41,600	4,64,486	22,865	50,098	-	-	2,34,434	-	17,43,83,971	17,60,63,020
Disposal	-	-	-	-	-	-	3,24,878	-	-	2,34,434
Balance as at Mar 31, 2018	11,18,54,448	8,33,836	21,36,091	6,44,786	9,86,532	29,21,683	3,24,878	3,12,600	75,19,19,273	87,19,34,127
Additions	1,85,91,309	5,05,124	61,032	13,168	29,680	-	-	-	2,92,97,997	4,84,98,310
Disposal	-	-	-	-	-	-	-	-	-	-
Balance as at March 2019	13,04,45,757	13,38,960	21,97,123	6,57,954	10,16,212	29,21,683	3,24,878	3,12,600	78,12,17,270	92,04,32,437
Accumulated depreciation										
Balance as at April 1, 2015	5,33,05,841	1,25,776	15,07,750	1,58,708	5,33,696	7,19,583	2,46,852	79,008	8,96,32,761	14,63,09,955
Charge for the year	1,54,92,788	91,611	4,16,055	59,004	3,36,123	2,54,276	80,839	42,203	5,18,58,990	6,86,31,889
Reversal on disposal of assets	-	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2016	6,87,98,629	2,17,387	19,23,785	2,17,712	8,69,819	9,73,859	3,27,691	1,21,211	14,14,91,751	21,49,41,844
Charge for the year	1,56,62,982	38,843	63,331	64,882	82,736	2,55,333	80,839	42,204	6,20,61,818	7,83,52,968
Reversal on disposal of assets	-	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2017	8,44,61,611	2,56,230	19,87,116	2,82,594	9,52,555	12,29,192	4,08,530	1,63,415	20,35,53,569	29,32,94,812
Charge for the year	1,58,16,700	79,400	59,576	70,740	8,500	2,55,333	55,005	42,203,000	8,45,70,165	10,09,57,322
Reversal on disposal of assets	-	-	-	-	-	-	1,68,624	-	-	1,68,624
Balance as at Mar 31 2018	10,02,78,311	3,35,330	20,46,692	3,53,334	9,61,055	14,84,525	2,94,911	2,05,618	28,81,23,734	39,40,83,510
Charge for the year	78,35,294	2,66,071	47,533	74,707	14,111	2,55,334	28,591	42,203,000	9,58,03,038	10,43,66,882
Reversal on disposal of assets	-	-	-	-	-	-	-	-	-	-
Balance as at 31.03.19	10,81,13,605	6,01,401	20,94,225	4,28,041	9,75,166	17,39,859	3,23,502	2,47,821	38,39,26,772	49,84,50,392
Net block										
Balance as at March 31, 2016	4,05,63,154	8,963	1,39,886	2,80,976	1,16,713	19,47,824	2,31,621	1,91,389	34,18,59,979	38,53,40,505
Balance as at March 31, 2017	2,62,51,237	1,13,120	1,26,110	3,12,094	33,977	16,92,491	1,50,782	1,49,185	37,39,81,733	40,28,10,729
Balance as at Mar 31, 2018	1,15,76,137	4,98,506	89,399	2,91,452	25,477	14,37,158	29,967	1,06,982	46,37,95,539	47,78,50,617
Balance as at Dec 31, 2019	2,23,32,132	7,37,559	1,02,898	2,29,913	41,046	11,81,824	1,376	64,779	39,72,90,498	42,19,82,045

SITI VISION DIGITAL MEDIA PVT LTD.,

Summary of significant accounting policies and other explanatory information for the year ended Dec 31 2019

5	Intangible assets		(` millions)
	Gross block	Software	Total
	Balance as at April 1, 2015	83,54,207.00	83,54,207.00
	Additions	96,67,245.00	96,67,245.00
	Balance as at March 31, 2016	1,80,21,452.00	1,80,21,452.00
	Additions	-	-
	Balance as at March 31, 2017	1,80,21,452.00	1,80,21,452.00
	Additions	-	-
	Balance as at 31 March 2018	1,80,21,452.00	1,80,21,452.00
	Additions	90,000.00	90,000.00
	Balance as at 31 March 2019	1,81,11,452.00	1,81,11,452.00
	Accumulated amortisation		
	Balance as at April 1, 2015	6,39,077.00	6,39,077.00
	Charge for the year	13,96,782.00	13,96,782.00
	Balance as at March 31, 2016	20,35,859.00	20,35,859.00
	Charge for the year	30,03,575.00	30,03,575.00
	Balance as at March 31, 2017	50,39,434.00	50,39,434.00
	Charge for the year	30,03,575.00	30,03,575.00
	Balance as at Mar 31, 2018	80,43,009.00	80,43,009.00
	Charge for the year	30,03,575.00	30,03,575.00
	Balance as at Sep 30,2019	1,10,46,584.00	1,10,46,584.00
	Net block		
	Balance as at March 31, 2016	1,59,85,593.00	1,59,85,593.00
	Balance as at March 31, 2017	1,29,82,018.00	1,29,82,018.00
	Balance as at March 31, 2018	99,78,443.00	99,78,443.00
	Balance as at March 31,2019	70,64,868.00	70,64,868.00