Colorful Media Private Limited
Notes To Financial Statements For The Year Ended 31st March, 2023

Rupees in thousand

4	Current Investments	As at 31st March, 2023		As at 31st March, 2022	
		Units	Amount	Units	Amount
	Investments classification at Fair value through Profit and Loss (FVTPL)				
	In Mutual Fund-Unquoted				
	ICICI Prudential Liquid - Direct plan growth	**1,804.49**	**601**	1,804.49	569
	Aditya Birla Sun Life Nifty SDL plus PSU Bond Sep 2026 60:40 Index Fund - Direct Growth	**214426.01**	**2,249**	-	-
	Total		**2,850**		569
	Aggregate amount of unquoted investments		**2,850**		569
	Market Value of unquoted investments		**2,850**		569
4.1	**Category-wise current investments**				
	Financial assets measured at Fair value through Profit and Loss (FVTPL)		**2,850**		569

Rupees in thousand

5	Cash and Cash equivalents	As at 31st March, 2023	As at 31st March, 2022
	Balance with Banks		
	-in current accounts	**61**	108
	Total	**61**	108

Rupees in thousand

6	Other Current Assets (Unsecured and considered good)	As at 31st March, 2023	As at 31st March, 2022
	Prepaid expenses	**-**	88
	Total	**-**	88

Rupees in thousand

7	Taxation	Year ended 31st March, 2023	Year ended 31st March, 2022
	Income tax recognised in Statement of Profit and Loss		
	Current year tax		
	Current tax	**-**	14
	Taxes for earlier years (Rs 372/-, previous year Rs 100/-)	**(0)**	(0)
		(0)	13
	Deferred Tax	**-**	-
	Total income tax expenses recognised in the current year	**(0)**	13

The income tax expenses for the year can be reconciled to the accounting profit as follows:

Profit /(loss) before tax	**(11)**	(253)
Applicable Tax Rate	**25.17%**	25.17%
Computed Tax Expense	**(3)**	(64)
Tax Effect of :		
Income not taxable	**-**	-
Expenses disallowed	**3**	78
Adjustment recognised in the current year in relation to tax for prior years (Rs 372/-, previous year Rs 100/-)	**(0)**	**(0)**
Current Tax Provision (A)	**(0)**	13
Incremental Deferred Tax Liability on account of PPE	**-**	-
Incremental Deferred Tax Asset on account of Financial Assets & Other items	**-**	-
Deferred Tax Provision (B)	**-**	-
Tax Expenses recognised in Statement of Profit and Loss (A+B)	**(0)**	13