

**UNPAUSE ENTERTAINMENT PRIVATE LIMITED**
**Balance Sheet as at 31 March 2025**

(Amounts are stated in ₹ thousands, unless otherwise stated)

Particulars	Notes	As at 31 March 2025	As at 31 March 2024
<b><u>I. ASSETS</u></b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant and Equipment		-	-
(c) Deferred Tax Asset (Net)	2	4,942	-
<b>Total Non Current Assets</b>		<b>4,942</b>	
<b>(2) Current Assets</b>			
(a) Financial Assets			
(i) Trade Receivables	3	14,048	29,831
(ii) Cash and Cash Equivalents	4	579	2,754
(iii) Loans and advances		-	-
(iv) Other financial assets - Current		-	-
(b) Other Current Assets	5	6,695	2,815
<b>Total Current Assets</b>		<b>21,322</b>	<b>35,400</b>
<b>TOTAL ASSETS</b>		<b>26,264</b>	<b>35,400</b>
<b><u>II. EQUITY AND LIABILITIES</u></b>			
<b>(1) Equity</b>			
(a) Equity Share Capital	6	100	100
(b) Other Equity	7	(5,621)	9,114
<b>Total Equity</b>		<b>(5,521)</b>	<b>9,214</b>
<b>(2) Non Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings		-	-
(b) Provisions		-	-
<b>Total Non Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>(3) Current Liabilities</b>			
(a) Financial Liabilities			
(i) Trade Payables			
Total outstanding due to Micro and Small Enterprises	8	-	-
Total outstanding due to Creditors other than Micro and Small Enterprises.		31,786	4,449
(b) Other Current Liabilities	9	-	19,889
(c) Short-Term Provisions	10	-	1,848
<b>Total Current Liabilities</b>		<b>31,786</b>	<b>26,186</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>26,264</b>	<b>35,400</b>

The accompanying notes form an integral part of financial statement

As per our report of even date attached.

For Priyanka Shukla &amp; Associates

Chartered Accountants

Firm Registration No: 158535W

For and on Behalf of Board of Directors

Unpause Entertainment Private Limited

**Priyanka Shukla**

Proprietor

Membership No: 612785

Place : Mumbai

Date : 23-05-2025

**Akshat Rathee**

Director

DIN: 00870302

Place : Gurgaon

Date : 23-05-2025

**Gautam Singh Virk**

Director

DIN: 07037918

Place : Gurgaon

Date : 23-05-2025

**UNPAUSE ENTERTAINMENT PRIVATE LIMITED**  
**Statement of Profit and Loss for year ended 31 March 2025**  
(Amounts are stated in ₹ thousands, unless otherwise stated)

Particulars	Notes	For the year ended 31 March 2025	For the year ended 31 March 2024
I Revenue from Operations	11	59,222	64,732
II Other Income		-	-
<b>III Total Revenue (I+II)</b>		<b>59,222</b>	<b>64,732</b>
<b>IV Expenses</b>			
a) Employee benefits expense		-	-
b) Finance costs		-	-
c) Depreciation and amortization expense		-	-
d) Other expense	12	78,900	54,016
<b>Total Expenses (IV)</b>		<b>78,900</b>	<b>54,016</b>
<b>V Profit/(Loss) before tax (I-IV)</b>		<b>(19,678)</b>	<b>10,716</b>
<b>VI Tax Expenses</b>			
(a) Current Tax		-	2,697
(b) Deferred Tax		(4,942)	-
<b>VII Profit/(Loss) for the year (V-VI)</b>		<b>(14,735)</b>	<b>8,019</b>
<b>VIII Other Comprehensive Income</b>			
Remeasurements of post-employment benefit obligation		-	-
Income tax effect		-	-
<b>IX Other Comprehensive loss for the year, net of tax</b>		<b>-</b>	<b>-</b>
<b>X Total Comprehensive loss for the year, net of tax</b>		<b>(14,735)</b>	<b>8,019</b>
<b>Earnings per equity share of face value of ₹ 10 each</b>	13		
Basic (in ₹)		(1,474)	802
Diluted (in ₹)		(1,474)	802

The accompanying notes form an integral part of financial statement

As per our report of even date.

For Priyanka Shukla & Associates

Chartered Accountants

Firm Registration No: 158535W

For and on Behalf of Board of Directors

Unpause Entertainment Private Limited

**Priyanka Shukla**

Proprietor

Membership No: 612785

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**Gautam Singh Virk**

Director

DIN: 07037918

Place : Gurgaon

Date : 23-05-2025

**UNPAUSE ENTERTAINMENT PRIVATE LIMITED****Statement of Changes in Equity for year ended 31 March 2025**

(Amounts are stated in ₹ thousands, unless otherwise stated)

**Equity shares**

of ₹ 10 each issued, subscribed and fully paid

Particulars	No of Shares	Amount
Balance as at 01 April 2023	10,000	100
Addition in the Equity Share Capital	-	-
Balance as at 31 March 2024	10,000	100
Addition in the Equity Share Capital	-	-
Balance as at 31 March 2025	10,000	100

**Other Equity**

Particulars	Reserves and Surplus	
	Retained Earnings	Total Reserves and Surplus
Balance as at 01 April 2023	1,095	1,095
Addition during the year	-	-
Profit /(loss) for the year	8,019	8,019
Balance as at 31 March 2024	9,114	9,114
Addition during the year	-	-
Profit /(loss) for the year	-14,735	-14,735
Balance as at 31 March 2025	-5,621	-5,621

The accompanying notes form an integral part of financial statement

As per our report of even date.

For Priyanka Shukla & Associates

Chartered Accountants

Firm Registration No: 158535W

For and on Behalf of Board of Directors

Unpause Entertainment Private Limited

Priyanka Shukla

Proprietor

Membership No: 612785

Akshat Rathee

Director

DIN: 00870302

Gautam Singh Virk

Director

DIN: 07037918

Place : Mumbai

Date : 23-05-2025

Place : Gurgaon

Date : 23-05-2025

Place : Gurgaon

Date : 23-05-2025

**UNPAUSE ENTERTAINMENT PRIVATE LIMITED****Statement of Cash flows for year ended 31 March 2025**

(Amounts are stated in ₹ thousands, unless otherwise stated)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) Before Tax	(19,678)	10,716
Adjustments for :		
Depreciation and Amortisation Expense	-	-
Provision for Gratuity	-	-
Provision for Unsecured debts	-	-
Excess Provision and Sundry Balances Written Back	-	-
Loss on Sale of Fixed Assets	-	-
Interest Income	-	-
Interest on lease liability	-	-
Finance Costs	-	-
<b>Operating Profit before Working Capital Changes</b>	<b>(19,678)</b>	<b>10,716</b>
Movements in Working Capital :		
Inventories	-	-
Trade and Other Receivables	11,903	(32,646)
Trade, Other Payables and Provisions	5,600	23,116
<b>Cash Flow from /(used in) Operations</b>	<b>(2,175)</b>	<b>1,186</b>
Direct Taxes Paid (Net)		
<b>Net Cash Flow Generated from/(used in) Operating Activities (A)</b>	<b>(2,175)</b>	<b>1,186</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	-	-
Interest Received	-	-
<b>Net Cash Flow from /(used in) Investing Activities (B)</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceed from issue of shares	-	-
<b>(C)</b>	<b>-</b>	<b>-</b>
<b>(A + B + C)</b>	<b>(2,175)</b>	<b>1,186</b>
Cash & Cash Equivalents at the beginning of the year	2,754	1,568
Cash & Cash Equivalents at the end of the year	579	2,754

The accompanying notes form an integral part of financial statement

As per our report of even date.

For Priyanka Shukla &amp; Associates

Chartered Accountants

Firm Registration No: 158535W

For and on Behalf of Board of Directors

Unpause Entertainment Private Limited

Priyanka Shukla

Proprietor

Membership No: 612785

Place : Mumbai

Date : 23-05-2025

Akshat Rathee

Director

DIN: 00870302

Place : Gurgaon

Date : 23-05-2025

Gautam Singh Virk

Director

DIN: 07037918

Place : Gurgaon

Date : 23-05-2025

## UNPAUSE ENTERTAINMENT PRIVATE LIMITED

### Note to the financial statements for year ended 31 March 2025

(Amounts are stated in ₹ thousands, unless otherwise stated)

#### A. Corporate Information

Unpause Entertainment Private Limited (the "Company") incorporated in India on 01 February 2022 having CIN-U92490HR2022PTC100986. The Company is subsidiary of Nodwin Gaming Private Limited. The Company is primarily engaged in providing e-sports gaming consultancy related to organizing gaming events, sponsorship and related consultancy services.

#### B. Basis of Preparation and Statement of Compliance

##### **I. MATERIAL ACCOUNTING POLICIES**

These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS), under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values at the end of each reporting period on accrual basis to comply with the Ind AS as prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter. The financials statements have been prepared on accrual and going concern basis. Based on the nature of the products and the time between acquisition of assets for processing and their realisation in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

##### **II. KEY ESTIMATES AND ASSUMPTIONS**

The preparation of the financial statements in conformity with Ind AS requires management to make judgement, estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and the reported amount of income and expenses for the period. Management believes that the estimates made in the preparation of financial statements are prudent and reasonable. Actual results could differ from those estimates. Any revisions to accounting estimates are recognised prospectively in current and future periods. Application of accounting policies that require critical accounting estimates involving complex and subjective judgments and the use of assumptions that have the most significant effect on the carrying amounts of assets and liabilities within the next financials year are as follows:

- Determination of the estimated useful lives of tangible and intangible assets and the assessment s to which component of the cost may be capitalised.
- Impairment of Property, Plant and Equipment
- Recognition and measurement of defined benefit obligations
- Recognition of deferred tax assets
- Provisions Contingent Liabilities

##### **III. FINANCIAL INSTRUMENTS**

###### **(A) Financial Assets**

###### **• Initial Recognition**

Financial instruments financial assets are recognised by the company becomes a party due to contractual provisions of the instruments. On the initial recognition, a financial assets is recognised at fair value in case of financial asset which are recognised at fair value through profit and loss (FVTPL ), its transaction costs are recognised in the statement of profit and loss. In other cases, the transaction cost attributed to the acquisition value of the financial assets.

###### **• Subsequent measurement**

Financial asset are subsequently classified as measured at:

- Amortized cost
- Fair Value Through Profit and Loss (FVTPL)
- Fair Value Through Other Comprehensive Income (FVTOCI)

The above classification is being determined considering the:

- a) Entities business model for managing the financial assets and
- b) contractual cash flow characteristics of the financial assets

Financial assets are not reclassified subsequent to the recognition, except if and in the period the company change its business model for managing financial asset.

###### **(i) Measured at Amortised Cost:**

Financial assets are subsequently measured at amortised cost, if this financial assets are held within a business model whose objective is to hold is assets in order to collect contractual cash flows and contractual terms of the financial asset give rise on specified date to cash flow status only payment of principal and interest on the principal amount outstanding.

###### **(ii) Measured at Fair Value Through Profit or Loss (FVTPL):**

Financial assets other than equity instrument are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. Such financial assets are measured at fair value with all changes in fair value including interest income and dividend income, if any recognised in the statement of Profit and Loss.

###### **(iii) Measured at Fair Value Through Other Comprehensive Income (FVTOCI):**

Financial assets are measured at fair value through other comprehensive income if this financial assets are held within a business whose objective is achieved by both collecting contractual cashflows that give rise on specified date to solely payment of principal and interest on the principal amount outstanding and by selling financial assets. Fair value movements are recognised in the other comprehensive income (OCI). Interest income measured using the ERI method and impairment loss if any are recognised in the statement of profit and loss. On de-recognition cumulative gain or loss previously recognised in OCI is reclassified from the equity to "Other income" in the statement of Profit and Loss.

## UNPAUSE ENTERTAINMENT PRIVATE LIMITED

### Note to the financial statements for year ended 31 March 2025

(Amounts are stated in ₹ thousands, unless otherwise stated)

#### • Impairment

The company recognises a loss allowance for Expected Credit Losses (ECL) on financial assets that are measured at amortised cost and at FVTOCI. The Credit loss is difference between all the contracts cashflows that are due to an entity in accordance with the contract and all the cash flows that the entity expects to receive ( i.e. all cash shortfalls), discounted at the original effective interest rate. This is assessed on individual or collective basis after considering all reasonable and supportable including that which is forward looking.

The Company's trade receivables or contract revenue receivables do not contain significant financing component and loss allowance on trade receivables is measured at an amount equal to lifetime expected losses i.e. Expected cash shortfall, being simplified approach for recognition of impairment loss allowance.

Under simplified approach, the company does not track changes in credit risk. Rather it recognises impairment loss allowance based on the lifetime ECL at each reporting date right from its initial recognition. The company uses of provision Matrix to determine impairment loss allowance on the portfolio of trade receivables. The provision matrix is based on its historical observe default rate over the expected life of the trade receivable and is adjusted for forward looking estimates. At every reporting date historical observed default rates are updated and changes in the forward looking estimates are analysed.

For financial assets other than trade receivables, the company recognises 12 months expected credit loss for all originated or acquired financial assets if at the reporting date the credit risk of the financial assets has not increased significantly since its initial recognition. The expected credit loss are measured has lifetime expected credit loss if the credit risk on financial asset increases significantly since its initial recognition. If, in a subsequent period credit quality of the instrument improve such that there is no longer significant increase in creditors search initial recognition, then the company reverts to recognising impairment loss allowances basis on 12 months ECL. The impairment losses and reversals are recognised in statement of profit and loss. For financial assets measured at FVTPL, there is no requirement of impairment testing.

#### • Derecognition

The company derecognises of financial asset when the contractual rights to the cash flows from the financial assets expire, or it transfers right to receive cash flow from an asset, it evaluate if and to what extent it has retained the risks and reward of ownership. When it has neither transferred nor retained substantially all the risk and reward of the asset, nor transferred control of the asset the company continues to recognise the transferred asset to the extent of the companies continue involvement. In that case the company also recognised an associated liability. The transferred asset and associated liability are measured on the basis that reflects the rights and obligation that the company has retained.

### (B) Financial Liabilities

#### • Initial Recognition and Measurement

Financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument. Financial Liabilities are initially recognised at fair value net of transaction cost for all financial liabilities not carried at fair value through profit or loss. The company's financial liabilities include trade and other payables loans and borrowings including bank overdraft.

#### • Subsequent measurement

Financial liabilities measured at amortised cost are subsequently measured at using EIR method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the statement of profit and loss.

#### • Loans and borrowings

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortised cost using EIR method. Gains and losses are recognised in the statement of profit and loss when the liabilities are derecognised as well as through EIR amortisation process.

#### • Financial guarantee contracts

Financial guarantee contract issued by the company are those contracts that requires a payment to be made or to reimburse the holder for a loss it incurs because the specified debtors fails to make payment when do in accordance with the term off a debt instrument. Financial guarantee contract are recognised initially has the liability at fair value, adjusted for transaction cost that are directly attributable to the issuance of the guarantee.

#### • Derecognition

A financial liabilities derecognised when the obligation under the liabilities discharge or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such as exchange or modification is treated as derecognition of the original liability and the recognition of new liability. The difference in the carrying amount is recognised in the statement of profit and loss.

#### • Offsetting of financial instruments

Financial assets and financial liabilities are off set and net amount is reported in the financial statement if there is a currently enforceable legal right to off set the recognised amount and there is an intention to settle on a net basis, to realise asset and settle the liability simultaneously.

## **UNPAUSE ENTERTAINMENT PRIVATE LIMITED**

### **Note to the financial statements for year ended 31 March 2025**

(Amounts are stated in ₹ thousands, unless otherwise stated)

#### **IV. MEASUREMENT OF FAIR VALUES**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in orderly transaction between market participants at the measurement date regardless of whether that price is directly or observable or estimated using another evaluation technique.

The fair value of an asset or liability is measured using the assumption that market participants would use when pricing the asset or liability, assuming the market participants act in the economic best interest.

A fair value measurement of a non-financial asset takes into account market participants ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participants that would use the asset in its highest and best use.

A company uses valuation techniques that are appropriate in the circumstances and for which sufficient data available to measure fair value maximizing the use of relevant observable inputs and minimising the use of an observable inputs.

All Assets and liabilities for which fair value is measured or disclosure in the financial statement are categorised within the fair value hierarchy described as follows based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 - Quoted (adjusted) market prices in active markets for identical assets or liabilities

Level 2 - Valuation techniques for which the lowest level input the significant to the fair value measurement is directly or indirectly observable

Level 3 - Valuation techniques for with the lowest level input that is significant to the far value measurement is unobservable.

#### **V. REVENUE RECOGNITION**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made.

#### **VI) TAXES ON INCOME**

Income Tax expense comprises current tax and deferred income tax. Tax is recognised in this statement of profit and loss except to the extent that it relates to items recognised in other comprehensive income or in equity. In which case, the tax is also recognised in other comprehensive income or equity.

##### **a) Current tax**

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the Income Tax authorities, based on tax rate and laws that are enacted at the balance sheet date.

##### **b) Deferred tax**

Deferred tax is recognised on temporary differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred income tax liabilities and assets are measured at the tax rate that are expected to apply in the period in which liability is settled or assets realised based on tax rates (and tax laws) that have been enacted of substantively enacted by the end of the reporting period. Amount of deferred tax liabilities and assets are reviewed at the end of each reporting period.

#### **VII. PROVISIONS CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

Provisions are recognised, when there is a present legal or constructive obligation has a result of past events; where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the application can be made. Where are provision is measured using the cash flows estimated to settle the present obligation its carrying amount is a present value of those cash flows. Where the effect is material the provision is discounted to net present value using an appropriate current market based pre-tax discount rate and the unwinding of the discount is included in finance cost.

Contingent liabilities are recognised only when there is a possible obligation arising from past events, due to occurrence or non occurrence of one or more uncertain future events, not wholly within the control of the company, or where any present obligation cannot be measured in terms of future outlook of resources, or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing basis and only those have a largely probable out of resources are provided for.

Contingent assets are not disclosed in the financial statements unless an in flow of economic benefits is probable.

**UNPAUSE ENTERTAINMENT PRIVATE LIMITED**

**Note to the financial statements for year ended 31 March 2025**

(Amounts are stated in ₹ thousands, unless otherwise stated)

**VIII. FOREIGN CURRENCY TRANSACTION**

Transactions in foreign currency are recorded at the rate of exchange in force at its date of transaction. Assets and liabilities in foreign currency outstanding at the year end, if any are stated at the rate of exchange prevailing at the close of the year and the resultant gain / loss is recognised in the statement of profit and loss.

**IX. CASH AND CASH EQUIVALENTS**

The company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of 3 months or less from the date of purchase to be cash equivalents. Cash and cash equivalent consist of balances with banks which are unrestricted for withdrawal and usage.

**X. EPS**

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period adjusted for bonus elements and share split in equity shares, if any, issued during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders after taking into account the after income tax effect of interest and other financing costs associated with dilutive potential equity shares and the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.



**UNPAUSE ENTERTAINMENT PRIVATE LIMITED**
**Note to the financial statements for year ended 31 March 2025**

(Amounts are stated in ₹ thousands, unless otherwise stated)

**Note 2**

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Deferred tax asset (net)</b>		
Deferred Tax Asset (Net)	4,942	-
	<b>4,942</b>	<b>-</b>

**Note 3**

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Trade Receivables</b>		
Unsecured considered good	14,048	29,831
	<b>14,048</b>	<b>29,831</b>

**Ageing for Trade Receivable outstanding as at 31 March 2025 is as follows**

Particulars	Outstanding for following periods from due date of payment	
	Less than six months	Total
(i) Undisputed trade receivables - considered good	14,048	14,048
(ii) Undisputed trade receivables - which have significant increase in credit risk	-	-
(iii) Undisputed trade receivables - credit impaired	-	-
(iv) Disputed trade receivables - considered good	-	-
(v) Disputed trade receivables - which have significant increase in credit risk	-	-
(vi) Disputed trade receivables - credit impaired	<b>14,048</b>	<b>14,048</b>

**Ageing for Trade Receivable outstanding as at 31 March 2024 is as follows**

Particulars	Outstanding for following periods from due date of payment	
	Less than six months	Total
(i) Undisputed trade receivables - considered good	29,831	29,831
(ii) Undisputed trade receivables - which have significant increase in credit risk	-	-
(iii) Undisputed trade receivables - credit impaired	-	-
(iv) Disputed trade receivables - considered good	-	-
(v) Disputed trade receivables - which have significant increase in credit risk	-	-
(vi) Disputed trade receivables - credit impaired	<b>29,831</b>	<b>29,831</b>

**Note 4**

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Cash and Cash Equivalents</b>		
Balance with Bank in current account	579	2,754
	<b>579</b>	<b>2,754</b>

**Note 5**

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Other Current Assets</b>		
Balance with Government Authorities	1,853	2,815
Income Receivable	-	-
TDS Receivable (net of provision)	4,842	-
	<b>6,695</b>	<b>2,815</b>

**UNPAUSE ENTERTAINMENT PRIVATE LIMITED****Note to the financial statements for year ended 31 March 2025**

(Amounts are stated in ₹ thousands, unless otherwise stated)

**Note 7**

Other Equity	As at 31st March 2025	As at 31st March 2024
<b>Reserves &amp; Surplus</b>		
Opening balance	9,114	1,095
(+) Amount Transferred from Profit and Loss account	(14,735)	8,019
<b>Closing Balance</b>	<b>(5,621)</b>	<b>9,114</b>
Other Comprehensive Income	-	-
	<b>(5,621)</b>	<b>9,114</b>

**Note 8**

Trade Payables	As at 31st March 2025	As at 31st March 2024
Total outstanding due to Micro and Small Enterprises	-	-
Total outstanding due to Creditors other than Micro and Small Enterprises.	31,786	4,449
	<b>31,786</b>	<b>4,449</b>

**Ageing for Trade payables outstanding as at 31 March 2025 is as follows**

Particulars	Outstanding for following periods from due date of payment		
	Not Due	Less than six months	Total
(i) MSME	-	-	-
(ii) Others	40	31,746	31,786
(iii) Disputed dues - MSME	-	-	-
(iv) Disputed dues - Others	-	-	-
	<b>40</b>	<b>31,746</b>	<b>31,786</b>

**Ageing for Trade payables outstanding as at 31 March 2024 is as follows**

Particulars	Outstanding for following periods from due date of payment		
	Not Due	Less than six months	Total
(i) MSME	-	-	-
(ii) Others	-	4,449	4,449
(iii) Disputed dues - MSME	-	-	-
(iv) Disputed dues - Others	-	-	-
	<b>-</b>	<b>4,449</b>	<b>4,449</b>

**UNPAUSE ENTERTAINMENT PRIVATE LIMITED****Note to the financial statements for year ended 31 March 2025**

(Amounts are stated in ₹ thousands, unless otherwise stated)

**Note 9**

<b>Other Current Liabilities</b>	<b>As at 31st March 2025</b>	<b>As at 31st March 2024</b>
Expense Payable	-	-
Advance received from Customer	-	19,889
	-	<b>19,889</b>

**Note 10**

<b>Short Term Provisions</b>	<b>As at 31st March 2025</b>	<b>As at 31st March 2024</b>
Provision for Income Tax (net off Income Tax Asset CY: Rs NIL, PY : Rs 1,848 thousands)	-	1,848
	-	<b>1,848</b>

**UNPAUSE ENTERTAINMENT PRIVATE LIMITED**  
**Note to the financial statements for year ended 31 March 2025**  
(Amounts are stated in ₹ thousands, unless otherwise stated)

Particulars	As at 31 March 2025	As at 31 March 2024
<b>Note 6</b>		
<b>Share Capital</b>		
<b>(a) Details of Authorised, Issued and Subscribed Share Capital</b>		
<b>Authorised Shares</b>		
(1,00,000 Equity Shares of Rs. 10 each)	1,000	1,000
	<b>1,000</b>	<b>1,000</b>
<b>Issued, Subscribed and fully Paid-up</b>		
(10,000 Equity Shares of Rs. 10 each)	100	100
	<b>100</b>	<b>100</b>

**(b) Details of shareholders holding more than 5% share in the Company**

**Equity shares of ₹ 10 each**

Name of the shareholder	As at 31 March 2025		As at 31 March 2024	
	No of Shares	% Holding	No of Shares	% Holding
Nodwin Gaming Private Limited	9,999	99.99	9,999	99.99

**(c) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year**

**Equity Shares of ₹ 10 each**

Particulars	As at 31 March 2025		As at 31 March 2024	
	No of Shares	Amount (in Rs.)	No of Shares	Amount (in Rs.)
Shares at the beginning of year	10,000	100	10,000	100
(+) Issued during the year	-	-	-	-
(-) Buy-back of shares	-	-	-	-
<b>Shares at the end of year</b>	<b>10,000</b>	<b>100</b>	<b>10,000</b>	<b>100.00</b>

**(d) Additional disclosure for Promoter shareholding**

Promoter name	As at 31 March 2025		As at 31 March 2024	
	No of Shares	% of shares	No of Shares	% of shares
Nodwin Gaming Private Limited	9,999	99.99%	9,999	99.99%
Akshat Rathee (on behalf of Nodwin Gaming Private Limited)	1	0.01%	1	0.01%

UNPAUSE ENTERTAINMENT PRIVATE LIMITED

Note to the financial statements for year ended 31 March 2025

(Amounts are stated in ₹ thousands, unless otherwise stated)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
<b>Note 11</b>		
<b>Revenue from Operations</b>		
Sale of Service	59,222	64,732
	<b>59,222</b>	<b>64,732</b>
<b>Note 12</b>		
<b>Other expenses</b>		
Audit fees	40	-
Legal and professional fees	-	10
Event expenses	78,755	54,004
Miscellaneous expenses	105	2
	<b>78,900</b>	<b>54,016</b>
(a) Auditor Fees		
Audit fees	40	-
Other certification	-	-
	<b>40</b>	

UNPAUSE ENTERTAINMENT PRIVATE LIMITED  
Note to the financial statements for year ended 31 March 2025  
(Amounts are stated in ₹ thousands, unless otherwise stated)

**Note13**

**Basic and Diluted Earnings per Share**

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
<b>i. Profit Attributable to Equity Holders</b>		
Profit Attributable to Equity Holders	(14,735)	8,019
	<b>(14,735)</b>	<b>8,019</b>
<b>ii. Weighted Average Number of Ordinary Shares</b>		
Issued Ordinary Shares	10,000	10,000
Add: Shares Issued	-	-
Total Number of Shares Issued	10,000	10,000
<b>iii. Basic and Diluted Earnings per Share (In INR)</b>	<b>(1,474)</b>	<b>802</b>

**Note 14 : Contingent liabilities and commitments**

There are no contingent liabilities as at the balance sheet date.

**Note 15 : Financial Ratios**

Ratio*	For the year ended 31 March 2025	For the year ended 31 March 2024	Change (in %)
Current ratio(in times) = Current assets / Current liabilities	0.67	1.35	-50%
Debt-Equity ratio (in times) = Total borrowings / Total equity	NA	NA	NA
Debt-service coverage ratio(in times) = (Profit after tax) / (Finance cost + Total borrowings)	NA	NA	NA
Return on equity ratio(in%) = Net profit after tax / Average equity	-14735%	8019%	-284%
Inventory turnover ratio(in times) = Cost of goods sold / Average inventory	NA	NA	NA
Trade receivables turnover ratio(in times) = Net revenue / Average receivables	NA	NA	NA
Trade payables turnover ratio (in times) = Net other Expenses / Average trade payable	4.35	24.14	-82%
Return on Capital employed (in times) = Earnings before other income, finance cost and taxes / Average capital employed #	-10.66	2.06	-618%
Net Profit ratio (in %) = Net profit / Revenue	-24.88%	12.39%	-301%
Net capital turnover ratio (in times) = Sales / Net current assets	-5.66	7.03	-181%
Return on Investment (in %) = (Fair value of investments - Cost of investment) + Interest Income / Cost of investment	NA	NA	NA

\* Ratios not applicable to Company are denominated as NA

# Total Equity

**Note: Reasons for change more than 25% is as under**

**1.Current Ratio**

The decrease in the current ratio is attributable to a Increase in operations during the year and lower cash balance then previous year.

**2.Return on Equity Ratio**

The negative return on equity for the year is attributable to the net loss recorded during the period.

**3.Trade Payable turnover ratio**

The decrease is attributable to increase in payables in current year as compared to previous year.

**4.Return on Capital Employed**

The negative Return on Capital Employed for the period is primarily attributed to the net loss incurred during the year.

**5.Net Profit Ratio**

The negative net profit ratio for the year is primarily due to a significant increase in operating expenses, which outpaced revenue growth and resulted in a net loss.

**6.Net capital turnover Ratio**

The negative net capital turnover ratio is primarily due to a negative Return on Capital Employed, a decrease in revenue, and an increase in other operating expenses.

**UNPAUSE ENTERTAINMENT PRIVATE LIMITED****Note to the financial statements for year ended 31 March 2025**

(Amounts are stated in ₹ thousands, unless otherwise stated)

**Note 16 : Financial instruments risk****Risk management objectives and policies**

The Company is exposed primarily to fluctuations in foreign currency exchange rates, credit, liquidity and interest rate risk which may adversely impact the fair value of its financial instrument. The Company has risk management policy which covers risk associated with financial liabilities and assets. The risk management policy is approved by Board of Directors. The focus is to assess the unpredictability of financial environment and to mitigate potential adverse effect on the financial performance of the Company.

The Companies principal financial liabilities comprise of trade and other payables and other financial liabilities. The main purpose of these financial liabilities to finance the Company's operations. The Company's principal financial assets include trade receivables, cash and cash equivalents that derive directly from its operations.

The Company's senior management oversees the management of the risks inherent to the business.

**i. Market risk analysis**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risks: currency risk, interest rate risk and investment price risk.

**Foreign currency exchange rate risk**

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company does not have any foreign currency trade receivables, trade payables and foreign currencies and is therefore not exposed to foreign exchange risk.

**Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company is not significantly exposed to interest rate risk.

**Investment Price risk**

The company has not made Investment therefore is not exposed to Investment Price Risk.

**ii. Credit risk analysis**

Credit risk refers to risk that a counter party will default on its contractual obligations resulting in financial loss to the Company.

To manage credit risk, the Company periodically assesses the financial reliability of customers and other counterparties, taking into account the financial condition, current economic trends, analysis of historical bad debts and ageing of accounts receivable. Individual risk limits are set accordingly. The Company uses a provision margin to compute the expected credit loss allowance for trade receivable. Trade receivables, bad debts, ECL provisions, etc. are monitored on periodic basis for any non-recoverability of the dues. Credit risk on cash and cash equivalents is limited as the Company generally invest in deposits with banks and financial institutions with high credit ratings assigned by international and domestic credit rating agencies.

**iii. Liquidity Risk analysis**

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. For the Company, liquidity risk arises from obligations on account of financial liabilities - trade payables and other financial liabilities.

**Liquidity risk management**

The Company continues to maintain adequate amount of liquidity/treasury to meet strategic and growth objectives. The Company has ensured a balance between earning adequate returns on liquidity/treasury assets and the need to cover financial and business risks. The Company's treasury department is responsible for liquidity and funding as well as settlement management. In addition, processes and policies related to such risks are overseen by senior management.

Management monitors the Company's net liquidity position through rolling forecasts on the basis of expected cash flows.

**Financial Assets maturing within one year:**

Particulars	As at 31 March 2025	As at 31 March 2024
Trade Receivables	14,048	29,831
Cash and Cash Equivalents	579	2,754
	<b>14,627</b>	<b>32,585</b>

**Financial liabilities maturing within one year:**

Particulars	As at 31 March 2025	As at 31 March 2024
Trade Payables	31,786	4,449
	<b>31,786</b>	<b>4,449</b>

**Note 17 - Related Party Transactions**

**A. Names of the Related parties**

- i. Holding company Nodwin Gaming Private Limited  
ii. Fellow subsidiaries Trinity Gaming India Private Limited  
(w.e.f from December 2024)

Nature of Transaction	For the year ended 31 March 2025	For the year ended 31 March 2024
<b>Sale of Services</b>		
Nodwin Gaming Private Limited	58,434	35,892
<b>Professional expenses</b>		
Nodwin Gaming Private Limited	14,301	-
<b>Event Expenses</b>		
Nodwin Gaming Private Limited	2,209	-
Trinity Gaming India Private Limited	15,000	-

**C. Closing Balances of Related Parties.**

Particulars	As at 31 March 2025	As at 31 March 2024
<b>Trade Receivables</b>		
Nodwin Gaming Private Limited	4,198	19,889
<b>Trade Payables</b>		
Nodwin Gaming Private Limited	11,952	-
Trinity Gaming India Private Limited	17,700	-

**Note 18 : Other Matters**

- i. Previous year figures have been regrouped/reclassified, where applicable to conform to with current year's classification
- ii. The Company is not holding any benami properties.
- iii. The Company has not been declared Wilful defaulter by any bank or financial institution.
- iv. There are neither any transactions nor any balances with struck off companies as on 31st March 2025 as well as 31st March 2024.
- v. There are no unrecorded transactions, which have been surrendered or disclosed as Income during the year in the tax assessments under the Income tax act, 1961.
- vi. There are no immovable properties which are not held in the name of the Company.
- vii. No funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- viii. No funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- ix. The Company has not entered into any trading or investing in Crypto Currency or Virtual Currency during the year.

The accompanying notes form an integral part of financial statement  
As per our report of even date attached.

**For Priyanka Shukla & Associates**  
Chartered Accountants  
Firm Registration No: 158535W

**For and on Behalf of Board of Directors**  
Unpause Entertainment Private Limited

**Priyanka Shukla**  
Proprietor  
Membership No: 612785  
Place : Mumbai  
Date : 23-05-2025

**Akshat Rathee**  
Director  
DIN: 00870302  
Place : Gurgaon  
Date : 23-05-2025

**Gautam Singh Virk**  
Director  
DIN: 07037918  
Place : Gurgaon  
Date : 23-05-2025