

Hansa Vision India Private Limited

(Rs. In million except per share data)

Particulars	Financial Year 2023	Financial Year 2022	Financial Year 2021**
Reserves (Excluding Revaluation Reserve)	64.36	221.62	235.77
Sales/Revenue from Operations	37.97	213.05	202.87
Profit/(Loss) after Tax	171.41	3.05	7.57
Earnings per Share (Basic) (Face Value of Rs. 10 each)	5.79	0.10	0.26
Earnings per Share (Diluted) (Face Value of Rs. 10 each)	5.79	0.10	0.26
Net Asset Value*	759.06	916.32	930.47

*Net Asset Value comprises of paid-up share capital and total reserves and surplus.

**Company has adopted IND AS with effect from 01st April 2021. Accordingly, the figures updated based on the audited financials for 20-21 are under IGAAP whereas the figures updated for FY 21-22 and FY 22-23 are under IND AS.

Significant Notes by the auditors of Hansa Vision India Private Limited in relation to the above mentioned financial statements:

Statutory Auditors of Hansa Vision India Private Limited have included an Emphasis of Matters Paragraph in the audit report dated 28.09.2023 on the Financial Statements for FY 2022-23:

“Emphasis of Matters

Attention is drawn to Note 33 of the standalone financial statements, wherein the Company had demerged its Marcom business division to M/s. R K Swamy Limited (formerly known as RK Swamy Private Limited and RK Swamy BBDO Private Limited). The note sets out the manner of accounting for the scheme of Arrangement u/s 233 (Demerger scheme) approved by the Regional Director, Southern region, Ministry of corporate Affairs during the financial year 2022-23 with appointment date being 01st September 2023.

Our opinion is not modified in respect of this matter”