



Email
info@basilicfly.com
Phone
044-61727700

Branch Office
S NO 83, 16th Floor Smartworks
North Main Road
Near Hard Rock Cafe
Pune Maharashtra - 411036.

Registered Address
Tower A, KRC Commerzone,
Mount Poonamallee Road Porur,
Chennai, Tamilnadu - 600116.
CIN : U92100TN2016PLC103861

October 30, 2023
Ref: NSE/12/2023-24

To,
The Manager,
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051

Symbol: BASILIC
ISIN: INE0OCC01013

Sub: Outcome of the Board Meeting of "Basilic Fly Studio Limited" ("Company") pursuant to Regulation 30 of the SEBI (Listing and Disclosure Requirements) Regulation, 2015.

Dear Sir,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that Board of Directors of the Company at its meeting held today i.e. Monday, October 30, 2023 inter alia, considered and approved/noted the following business item:

- a) Considered and approved the Un-Audited Financial Results of the Company along with the Limited Review report for the half year ended on 30th September 2023. A copy of the said financial results together with the Limited Review report for the half year ended September 30, 2023, are enclosed herewith as **Annexure I**.
- b) Considered and taken note of the Compliances undertaken by the company for the period ended 30th September 2023.



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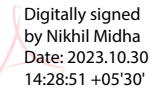
- c) Reviewed the working and performance of the company wherein the Managing Director discussed with the Board Members about future vision and growth plans of the company.

The Board Meeting commenced at 11:10 AM and concluded at 02:10 PM.

Kindly take it on your records.

Thanking You.

**Yours faithfully,
For Basilic Fly Studio Limited**

**Nikhil
Midha** 
Digitally signed
by Nikhil Midha
Date: 2023.10.30
14:28:51 +05'30'

**Nikhil Midha
Company Secretary & Compliance Officer
M. No.: - F10213**



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October 30,2023
Ref: NSE/13/2023-24

To,
The Manager,
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051

Symbol: BASILIC
ISIN: INE0OCC01013

Sub: Submission of Un-audited Financial Results for half year ended on 30th September 2023 under regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company have considered and adopted the Un-Audited Financial Results for the Half year ended 30th September 2023 and the Limited Review Report thereon in the Board Meeting held on 23rd October, 2023.

In accordance with the requirement of Regulation 33 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 we are herewith enclosing the Un-Audited Financial Results for the Half year ended 30th September 2023 and the Limited Review Report thereon.

The said Un-Audited Financial Results have been sent for publication.



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Chennai, Tamilnadu - 600116.
CIN : U92100TN2016PLC103861

We request you to kindly take the above information on record and inform all those concerned.

Thanking You,

**Yours faithfully,
For Basilic Fly Studio Limited**

Nikhil Midha
Digitally signed by Nikhil
Midha
Date: 2023.10.30 14:29:05
+05'30'

**Nikhil Midha
Company Secretary & Compliance Officer
M. No- F10213**



Independent Auditor's Review Report on Unaudited Standalone Financial Results for the Half Year Ended 30 September 2023

To the Board of Directors of Basilic Fly Studio Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Basilic Fly Studio Limited ("the Company") for the half year ended 30 September 2023 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **L U Krishnan & Co**
Chartered Accountants

Firm's Registration Number: 001527S

Place: Chennai
Date: 30 October 2023



Manoj

P K Manoj

Partner

Membership Number: 207550
UDIN: 23207550BGWMKJ1015

Statement of Profit and Loss for the year ended September 30,2023

		(Amount in ₹ Lakhs)	
Particulars	Note No.	For the year ended	
		30-Sep-23	31-Mar-23
I Revenue From Operations	17	4,957.42	7,022.73
II Other Income	18	32.03	28.40
III Total Income (I+II)		4,989.45	7,051.13
IV Expenses			
Cost of Materials Consumed		-	-
Purchases of Stock-in-Trade		-	-
Employee Benefits Expense	19	1,587.75	1,752.53
Other Direct Expenses	20	896.69	1,531.63
Finance Costs	21	24.75	75.01
Depreciation & Amortisation Expenses	10 &	50.17	56.03
Other Expenses	22	98.39	93.29
Total Expenses (IV)		2,657.76	3,508.49
V Profit Before Exceptional and Extraordinary Items and Tax (III-IV)		2,331.69	3,542.64
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax (V-VI)		2,331.69	3,542.64
VIII Extraordinary items		-	-
IX Profit before tax (VII-VIII)		2,331.69	3,542.64
X Tax Expense:			
(1) Current Tax		406.14	925.45
(2) Deferred Tax		32.83	-26.87
(3) MAT Credit Entitlement		-	-
Total Tax Expenses		438.96	898.58
XI Profit (Loss) for the period from continuing operations (IX-X)		1,892.73	2,644.06
XII Profit (Loss) for the period from discontinuing operations		-	-
XIII Tax expenses of discontinuing operations		-	-
XIV Profit (Loss) for the period from discontinuing operations (after tax) (XII-XIII)		-	-
XV Profit/(Loss) For The Period (XI+XIV)		1,892.73	2,644.06
XVI Earnings per equity share before extraordinary items: (In Rs.)			
(1) Basic		21.24	15.55
(2) Diluted		-	-
XVII Earnings per equity share after extraordinary items: (In Rs.)			
(1) Basic		21.24	15.55
(2) Diluted		-	-

Company overview, Significant Accounting Policies & Other notes on accounts
The accompanying notes form an integral part of the financial statements

For and on behalf of the Board of Directors of
BASILIC FLY STUDIO LIMITED

Balakrishnan R
Director
DIN: 06590484

Place: Chennai
Date: 30-10-2023



BASILIC FLY STUDIO LIMITED
(Formerly known as BASILIC FLY STUDIO PRIVATE LIMITED)
CIN : U92100TN2016PLC103861

Balance Sheet as at September 30,2023

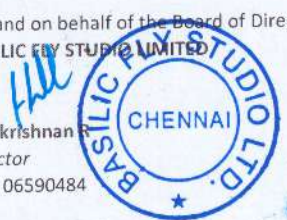
		(Amount in ₹ Lakhs)	
Particulars	Note No.	As at	
		30 Sep 2023	31 Mar 2023
I. EQUITY AND LIABILITIES			
1 SHAREHOLDERS' FUNDS			
(a) Share Capital	1	2,324.00	1,700.00
(b) Reserves and Surplus	2	8,389.67	1,320.99
(c) Money received against share warrants			
2 SHARE APPLICATION MONEY PENDING ALLOTMENT			
3 NON-CURRENT LIABILITIES			
(a) Long-Term Borrowings	3	131.87	252.58
(b) Deferred Tax Liabilities (Net)	4	1.43	-
(c) Other Long-Term Liabilities		-	-
(d) Long-Term Provisions	5	231.39	196.38
4 CURRENT LIABILITIES			
(a) Short-Term Borrowings	6	198.59	174.49
(b) Trade Payables	7		
(A) Total outstanding dues of micro enterprises and small enterprises and		-	-
(B) Total outstanding dues of creditors other than micro enterprises and small		237.49	262.67
(c) Other Current Liabilities	8	362.60	371.44
(d) Short-Term Provisions	9	271.00	620.17
TOTAL		12,148.00	4,899.00
II. ASSETS			
1 NON-CURRENT ASSETS			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	10	197.32	229.28
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets under development		-	-
(b) Non-Current Investments	11	337.54	207.51
(c) Deferred Tax Assets (Net)	12	-	31.40
(d) Long-Term Loans & Advances		-	-
(e) Other Non-Current Assets	13	244.29	174.34
2 CURRENT ASSETS			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade Receivables	14	3,764.62	1,983.79
(d) Cash & Bank Balances	15	6,464.81	1,351.11
(e) Short-Term Loans and Advances		-	-
(f) Other Current Assets	16	1,139.46	921.29
TOTAL		12,148	4,899
Company overview & Significant Accounting Policies		23	
Other notes to accounts		24	

The accompanying notes 1 to 24 form an integral part of the financial statements

For and on behalf of the Board of Directors of
BASILIC FLY STUDIO LIMITED

Balakrishnan
Director
DIN: 06590484

Place: Chennai
Date: 30-10-2023



Notes to Financial Results

- 1) The above Financial result and Statement of Assets and Liabilities were reviewed by the Audit Committee and then approved by the Board of Directors at
- 2) The Results for the Half year ended 30th September, 2023 are reviewed by the Statutory Auditor Company in Compliance with Regulation 33 of the
- 3) These Financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed
- 4) The Comparative results and other information for the six month ended September, 2022 have not been given due to the Company is listed in the current
- 5) After the Half year ended September, 2023, the Company has issued 62,40,000 Equity share of Rs.10/- each at a premium of Rs.87/- each by way of
- 6) The Company has partly utilised proceeds from IPO as per Object clause of the prospectus dated August 24, 2023 as detailed below:

Sr. No.	Objective of the Issue	Amount Allotted for the Object	Amount		Deviation, (If any)
			utilised till 30th October , 2023	Unutilised till 30th October, 2023	
(1)	Capital Expenditure for Setting up of Studios	4,562.26		4,562.26	
(2)	General Corporate Purpose	1,237.64	100.00	1,137.64	-
(3)	Issue Expenses	252.90	252.90	-	
	Total	6,052.80	352.90	5,699.90	

- 7) The Company operates in only one segment and hence segment disclosure is not applicable
- 8) Previous year figures have been re-grouped / reclassified wherever necessary with the Current period's classification for Comparison
- 9) All the Investor Compliants received during the period under review had been duly addressed.
- 10) * There were no exceptional and Extra- Ordinary items for the reporting period



for and on behalf of the Board of Directors
Basilic Fly Studio Limited

Balakrishnan- Managing Director
DIN:06590484

Place: Chennai
Date: 30th October, 2023

Statement of Cash Flow for the year ended September 30, 2023

(Amount in ₹ Lakhs)

Particulars	Year ended March 31,	
	30-Sep-23	31-Mar-23
A CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Profit Before Tax	2,331.69	3,542.64
Adjustments for:		
Depreciation	50.17	56.03
Sale of Furniture	-	6.60
Interest Expenses	23.20	68.54
Interest Income	-32.03	-28.40
Operating Profit before working capital changes:	2,373.03	3,645.42
Adjustments for changes in working capital:		
Increase/Decrease in Trade Receivables	-1,780.82	-1,801.65
Increase/Decrease in Short Term Loans & Advances	-	-
Increase/(Decrease) in Long term Provisions	35.02	132.64
Increase/(Decrease) in Short term Provisions	0.76	8.73
Increase/Decrease in Other Current assets	-218.17	-812.74
Increase/Decrease in Trade and Other payables	-25.18	106.43
Increase/Decrease in Other Current Liabilities	-8.84	-117.02
Increase/Decrease in Other Non-Current assets	-69.95	393.29
Cash generated from operations	305.83	1,555.08
Income Taxes paid	-756.07	-317.67
Cash flow before extraordinary item	-450.24	1,237.41
Extraordinary items relating to Operating Activity	-	-
NET CASH FROM OPERATING ACTIVITIES (A)	-450.24	1,237.41
B CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	32.03	28.40
Fixed assets purchased including Intangible Assets	-18.20	-179.94
Increase/(Decrease) in Other Non-Current Investments	-130.03	-0.01
NET CASH USED IN INVESTING ACTIVITIES (B)	-116.20	-151.55
C CASH FLOWS FORM FINANCING ACTIVITES		
Interest paid	-23.20	-68.54
Proceeds from issue of equity shares	5,799.96	-
Increase/(Decrease) in Long-Term Borrowings	-120.71	-56.48
Increase/(Decrease) in Short-Term Borrowings	24.10	70.31
NET CASH USED IN FINANCING ACTIVITIES (C)	5,680.14	-54.71
Effect of Exchange Difference		
Exchange difference on Realized (Loss)/Gain	-	-
D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	5,113.70	1,031.15
Opening Cash and Cash Equivalents	1,351.11	319.95
CLOSING CASH AND CASH EQUIVALENT- Refer Note No.35 in Other Notes to Accounts	6,464.81	1,351.11

Significant Accounting Policies & Other Notes on accounts - Note no:

23 & 24

The accompanying notes 1 to 24 form an integral part of the financial statements



Additional Disclosures

1. In respect of acquisitions or disposal of subsidiaries or other business units during the period, whether the following have been disclosed:

- (i) the total purchase consideration or the total disposal consideration
- (ii) the portion of the purchase consideration or disposal consideration discharged by means of cash and cash equivalents

2. Cash flows arising from the following operating, investing or financing activities may be reported on a net basis:

- (a) cash receipts and payments on behalf of customers when the cash flows reflect the activities of the customer rather than those of the enterprise; and
- (b) cash receipts and payments for items in which the turnover is quick, the amounts are large, and the maturities are short.

3. Cash flows arising from each of the following activities of a financial enterprise may be reported on a net basis:

- (a) cash receipts and payments for the acceptance and repayment of deposits with a fixed maturity date;
- (b) the placement of deposits with and withdrawal of deposits from other financial enterprises; and
- (c) cash advances and loans made to customers and the repayment of those advances and loans.

4. When a contract is accounted for as a hedge of an identifiable position, whether the cash flows of the contract are classified in the same manner as the cash flows of the position being hedged.

For and on behalf of the Board of Directors of
BASILIC FLY STUDIO LIMITED


Balakrishnan R
Director
DIN: 06590484

Place: Chennai
Date: 30-10-2023





Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the Half Year Ended 30 September 2023

To the Board of Directors of Basilic Fly Studio Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Basilic Fly Studio Limited (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the half year ended 30 September 2023 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
4. The Statement includes the results of the entities mentioned below.

Sl no	Name of Component	Relationship
1	Basilic Fly Studio Limited	Parent
2	Basilic Fly Studio Canada Limited	Subsidiary
3	Basilic Fly Studio UK Private Limited	Wholly Owned Subsidiary



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the reports by the management referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of two subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs 265 lakhs as at 30 September 2023, total revenues of Rs 203 lakhs, total net loss of Rs 5 lakhs for the half year ended 30 September 2023 and cash flows (net) of Rs (4) lakhs for the period from 01 April 2023 to 30 September 2023, as considered in the consolidated unaudited financial results. These interim financial results have not been reviewed by their auditors, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the information and explanations given to us by the Management.
Our conclusion on the Statement is not modified in respect of the above matters.
7. Consolidated unaudited financial results includes the interim financial results of two subsidiaries which have not been reviewed by their auditors, whose interim financial results reflect total assets of Rs 265 lakhs as at 30 September 2023, total revenues of Rs 203 lakhs, total net loss of Rs 5 lakhs for the half year ended 30 September 2023 and cash flows (net) of Rs (4) lakhs for the period from 01 April 2023 to 30 September 2023, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.
Our conclusion on the Statement is not modified in respect of the above matters.

For L U Krishnan & Co
Chartered Accountants

Firm's Registration Number: 001527S

Manoj

P K Manoj
Partner

Place: Chennai
Date: 30 October 2023



Membership Number: 207550
UDIN: 23207550BGWMKK9196

CONSO OF BASILIC FLY STUDIO LIMITED

CIN : U92100TN2016PLC103861

Statement of Profit and Loss for the year ended September 30,2023

(Amount in ₹ Lakhs)

Particulars	Note No.	For the year ended	
		30-Sep-23	31-Mar-23
I Revenue From Operations	17	5,160.71	7,866.74
II Other Income	18	32.03	28.41
III Total Income (I+II)		5,192.74	7,895.15
IV Expenses			
Cost of Materials Consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in Inventories of Finished Goods		-	-
Changes in Inventories of Work-in-Progress		-	-
Changes in Inventories of Stock-in-Trade		-	-
Employee Benefits Expense	19	1,588.21	1,755.92
Other Direct Expenses	20	1,091.06	2,146.48
Finance Costs	21	26.30	77.67
Depreciation & Amortisation Expenses	11	50.95	56.03
Other Expenses	22	108.86	108.74
Total Expenses (IV)		2,865.37	4,144.84
V Profit Before Exceptional and Extraordinary Items and Tax (III-IV)		2,327.37	3,750.31
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax (V-VI)		2,327.37	3,750.31
VIII Extraordinary items		-	-
IX Profit before tax (VII-VIII)		2,327.37	3,750.31
X Tax Expense:			
(1) Current Tax		406.14	987.06
(2) Deferred Tax		32.83	-26.87
(3) MAT Credit Entitlement		-	-
Total Tax Expenses		438.96	960.19
XI Profit (Loss) for the period from continuing operations (IX-X)		1,888.41	2,790.12
XII Minority Interest		0.27	16.09
XIII Profit (Loss) for the period from continuing operations (XI-XII)		1,888.14	2,774.03
XIV Profit (Loss) for the period from discontinuing operations		-	-
XV Tax expenses of discontinuing operations		-	-
XVI Profit (Loss) for the period from discontinuing operations (after tax) (XIV-XV)		-	-
XVII Profit/(Loss) For The Period (XIII+XVI)		1,888.14	2,774.03
XVIII Earnings per equity share before extraordinary items: (In Rs.)			
(1) Basic		21.19	16.32
(2) Diluted		-	-
XIX Earnings per equity share after extraordinary items: (In Rs.)			
(1) Basic		21.19	16.32
(2) Diluted		-	-

Company overview, Significant Accounting Policies & Other notes on accounts
The accompanying notes form an integral part of the financial statements

For and on behalf of the Board of Directors of
BASILIC FLY STUDIO LIMITED

Balakrishnan R
Director
DIN: 06590484



Place: Chennai
Date: 30-10-2023

CONSO OF BASILIC FLY STUDIO LIMITED
CIN : U92100TN2016PLC103861
Balance Sheet as at September 30,2023
(Amount in ₹ Lakhs)

Particulars	Note No.	As at	
		30 Sep 2023	31 Mar 2023
I. EQUITY AND LIABILITIES			
1 SHAREHOLDERS' FUNDS			
(a) Share Capital	1	2,324.00	1,700.00
(b) Reserves and Surplus	2	8,532.33	1,467.00
(c) Money received against share warrants			
2 Minority Interest	3	39.66	39.39
3 SHARE APPLICATION MONEY PENDING ALLOTMENT			
3 NON-CURRENT LIABILITIES			
(a) Long-Term Borrowings	4	131.87	252.58
(b) Deferred Tax Liabilities (Net)	5	1.43	-
(c) Other Long-Term Liabilities		-	-
(d) Long-Term Provisions	6	231.39	196.38
4 CURRENT LIABILITIES			
(a) Short-Term Borrowings	7	198.59	174.49
(b) Trade Payables	8		
(A) Total outstanding dues of micro enterprises and small enterprises and		-	-
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		288.14	396.14
(c) Other Current Liabilities	9	395.41	429.91
(d) Short-Term Provisions	10	270.56	676.27
TOTAL		12,413.38	5,332.15
II. ASSETS			
1 NON-CURRENT ASSETS			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	11	199.99	231.59
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets under development		-	-
(b) Non-Current Investments		-	-
(c) Deferred Tax Assets (Net)	12	-	31.40
(d) Long-Term Loans & Advances		-	-
(e) Other Non-Current Assets	13	244.29	174.34
2 CURRENT ASSETS			
(a) Current Investments		-	-
(b) Inventories		-	-
(c) Trade Receivables	14	3,186.12	1,509.39
(d) Cash & Bank Balances	15	6,791.77	1,832.52
(e) Short-Term Loans and Advances		-	-
(f) Other Current Assets	16	1,991.21	1,552.91
TOTAL		12,413.38	5,332.15
Company overview & Significant Accounting Policies	23		
Other notes to accounts	24		

The accompanying notes 1 to 24 form an integral part of the financial statements

For and on behalf of the Board of Directors of
BASILIC FLY STUDIO LIMITED

Balakrishnan R
Director
DIN: 06590484

Place: Chennai
Date: 30-10-2023

Statement of Cash Flow for the year ended September 30, 2023

Particulars	(Amount in ₹ Lakhs)	
	Year ended March 31,	
	30-Sep-23	31-Mar-23
A CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Profit Before Tax	2,327	3,750
Adjustments for:		
Depreciation	51	56
Gain/Loss on Sale of Furniture	-	7
Prior Period Errors Adjustments		
Interest Expenses	23	69
Interest Income	(32)	(28)
Operating Profit before working capital changes:	2,369	3,853
Adjustments for changes in working capital:		
Increase/Decrease in Trade Receivables	(1,677)	(1,256)
Increase/Decrease in Short Term Loans & Advances	-	-
Increase/(Decrease) in Long term Provisions	35	133
Increase/(Decrease) in Short term Provisions	1	9
Increase/Decrease in Other Current assets	(438)	(990)
Increase/Decrease in Trade and Other payables	(108)	155
Increase/Decrease in Other Current Liabilities	(34)	(18)
Cash generated from operations	148	1,885
Income Taxes paid	(813)	(321)
Cash flow before extraordinary item	(665)	1,564
Extraordinary items relating to Operating Activity		
NET CASH FROM OPERATING ACTIVITIES (A)	(665)	1,564
B CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	32	28
Fixed assets purchased including Intangible Assets	(19)	(182)
Increase/(Decrease) in Other Non-Current Investments	(70)	(419)
NET CASH USED IN INVESTING ACTIVITIES (B)	(57)	(573)
C CASH FLOWS FORM FINANCING ACTIVITIES		
Interest paid	(23)	(69)
Proceeds from issue of equity shares Net	5,800	-
Increase/(Decrease) in Long-Term Borrowings	(121)	(56)
Increase/(Decrease) in Short-Term Borrowings	24	70
NET CASH USED IN FINANCING ACTIVITIES (C)	5,680	(55)
Effect of Exchange Difference		
Exchange difference on Realized (Loss)/Gain	1	(1)
D NET INCREASE IN CASH AND CASH EQUIVALENT (A+B+C)	4,959	935
Opening Cash and Cash Equivalents	1,833	897
CLOSING CASH AND CASH EQUIVALENT- Refer Note No.35 in Other Notes to Accounts	6,792	1,833

Significant Accounting Policies & Other Notes on accounts - Note no:

23 & 24

The accompanying notes 1 to 24 form an integral part of the financial statements

Additional Disclosures

1. In respect of acquisitions or disposal of subsidiaries or other business units during the period, whether the following have been disclosed:

- (i) the total purchase consideration or the total disposal consideration
- (ii) the portion of the purchase consideration or disposal consideration discharged by means of cash and cash equivalents

2. Cash flows arising from the following operating, investing or financing activities may be reported on a net basis:

- (a) cash receipts and payments on behalf of customers when the cash flows reflect the activities of the customer rather than those of the enterprise; and
- (b) cash receipts and payments for items in which the turnover is quick, the amounts are large, and the maturities are short.

3. Cash flows arising from each of the following activities of a financial enterprise may be reported on a net basis:

- (a) cash receipts and payments for the acceptance and repayment of deposits with a fixed maturity date;
- (b) the placement of deposits with and withdrawal of deposits from other financial enterprises; and
- (c) cash advances and loans made to customers and the repayment of those advances and loans.

4. When a contract is accounted for as a hedge of an identifiable position, whether the cash flows of the contract are classified in the same manner as the cash flows of the position being hedged.

For and on behalf of the Board of Directors of
BASILIC FLY STUDIO LIMITED

Balakrishnan R

Director

DIN: 06590484

Place: Chennai

Date: 30-10-2023

