Iluminar Media Limited (formerly "Iluminar Media Private Limited")
Balance Sheet as at September 30, 2024
CIN :U22100MH2013PLC433052
104, Vasan Udyog Bhavan, Floor 1, Senapati Bapat Marg Sun Mill Compound,
Delisle Road, Mumbai, Mumbai- 400013, Maharashtra, India
(All amounts in Rs. Millions unless otherwise stated)

	As at September 30, 2024	As at March 31, 2024
	Unaudited	Audited
Assets		
Non-current assets		
Property, plant and equipment	3.49	2.51
Right of use assets	10.98	13.97
Intangible assets		
Intangible assets under development		
Financial assets		
Investments	1.62	4.88
Other financial assets	1.94	1.82
Non-current tax assets		-
Deferred tax assets (net)		
Total non-current assets	**18.03**	**23.18**
Current assets		
Inventories		
Financial assets		
Trade receivables	20.87	32.83
Unbilled receivable	189.78	79.30
Cash and cash equivalents	17.42	22.02
Bank balance other than cash and cash equivalents		-
Loans		-
Investments		
Other financial assets	279.47	0.03
Other current assets	15.78	7.40
Total current assets	**523.32**	**141.58**
Total assets	**541.35**	**164.76**
Equity and liabilities		
Equity		
Equity share capital	0.36	0.36
Other equity	289.95	30.85
Total equity	**290.31**	**31.21**
Liabilities		
Non-current liabilities:		
Financial liabilities		
Lease Liabilities	5.36	8.37
Long-term provisions	10.82	8.93
Total non-current liabilities	**16.18**	**17.30**
Current liabilities:		
Financial liabilities		
Borrowings	-	75.00
Lease Liabilities	5.88	5.54
Trade payables		
-Total outstanding dues of Micro enterprise and small enterprise		
-Total outstanding dues of creditors other than Micro enterprises and small enterprises	8.43	9.12
Other financial liabilities	81.27	20.25
Provisions	2.18	1.50
Contract liabilities	131.29	1.57
Other current liabilities	5.81	3.27
Total current liabilities	**234.86**	**116.25**
Total liabilities	251.04	133.55
Total equity and liabilities	**541.35**	**164.76**

For and on behalf of Board of Directors of
Iluminar Media Limited (formerly known as "Iluminar Media Private Limited")

Suchita Salwan
CEO and Director
DIN No.: 05334521

Iluminar Media Limited (formerly "Iluminar Media Private Limited")
Statement of Profit and Loss for the period ended September 30, 2024
CIN :U22100MH2013PLC433052
104, Vasan Udyog Bhavan, Floor 1, Senapati Bapat Marg Sun Mill Compound,
Delisle Road, Mumbai, Mumbai- 400013, Maharashtra, India
(All amounts in Rs. millions unless otherwise stated)

	Quarter ended			Half year ended		Year ended
	For the period ended September 30, 2024	For the period ended June 30, 2024	For the period ended September 30, 2023	For the period ended September 30, 2024	For the period ended September 30, 2023	Year ended March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
INCOME						
Revenue from operations	308.90	185.27	44.33	494.18	119.80	307.87
Other income	1.82	0.23	0.66	2.05	0.78	3.61
TOTAL INCOME	**310.72**	**185.50**	**44.99**	**496.23**	**120.58**	**311.48**
EXPENSES						
Purchase of traded goods and packaging material						
(Increase)/decrease in inventories of traded goods						
Employee benefits expense	33.40	31.44	29.96	64.84	63.55	115.31
Finance costs	0.30	0.74	1.46	1.04	2.67	6.25
Depreciation and amortization expense	1.74	1.73	1.65	3.47	2.89	6.24
Administrative and other expenses	90.09	80.82	28.68	170.91	63.56	131.24
TOTAL EXPENSES	**125.53**	**114.73**	**61.75**	**240.26**	**132.67**	**259.04**
Profit / (Loss) before Exceptional items and tax	185.19	70.77	(16.76)	255.96	(12.09)	52.44
Profit / (Loss) before tax	**185.19**	**70.77**	**-16.76**	**255.96**	**-12.09**	**52.44**
Tax expense / (benefit) :						
Current tax	-	-	-			0.61
Deferred tax						
Tax expense relating to earlier years						
Total tax expense /(benefit)	**-**	**-**	**-**	**-**	**-**	**0.61**
Profit / (Loss) after tax	**185.19**	**70.77**	**(16.76)**	**255.96**	**(12.09)**	**51.83**
Other Comprehensive Income						
A. Items that will not be reclassified to profit or loss						
Remeasurements of defined benefit liability/ (asset)	(0.05)	(1.31)	(1.49)	(1.36)	(0.74)	(0.18)
Fair valuation of investments measured through OCI						
Income tax effect on above						
Items that will not be reclassified to profit or loss, net of tax	**(0.05)**	**(1.31)**	**(1.49)**	**(1.36)**	**(0.74)**	**(0.18)**
B. Items that will be reclassified to profit or loss						
Nature of item						
Income tax effect on above						
Items that will not reclassified to profit or loss, net of tax						
Total Comprehensive Income for the year	**185.14**	**69.46**	**(18.25)**	**254.60**	**(12.84)**	**51.65**
Earnings per share of face value Rs. 10/- each						
Basic earnings per share (in Rs.)	**5,130.07**	**1,960.82**	**(464.38)**	**7,091.78**	**(335.17)**	**1,436.07**
Diluted earning per share (in Rs.)	**5,130.07**	**1,960.82**	**(464.38)**	**7,091.78**	**(335.17)**	**1,436.07**

For and on behalf of Board of Directors of
Iluminar Media Limited (formerly known as "Iluminar Media Private Limited")

Suchita Salwan
CEO and Director
DIN No.: 05334521

Iluminar Media Limited (formerly "Iluminar Media Private Limited")
Statement of Cash Flows for the year ended September 30, 2024
CIN :U22100MH2013PLC433052
104, Vasan Udyog Bhavan, Floor 1, Senapati Bapat Marg Sun Mill Compound,
Delisle Road, Mumbai, Mumbai- 400013, Maharashtra, India
(All amounts in Rs. millions unless otherwise stated)

Particulars	Half year ended	
	For the period ended September 30, 2024	For the period ended September 30, 2023
	Unaudited	Unaudited
Cash flows from Operating activities		
Profit before tax as per Statement of profit & loss	**255.96**	**(12.09)**
Adjustments to reconcile profit / (loss) before tax to net cash flows:		
Depreciation of property, plant & equipment and right-of-use assets	3.47	2.89
Interest expense	-	-
Provision for gratuity	0.90	1.39
Interest income	(1.86)	(0.36)
Net realised gain/(loss) on financial assets carried at fair value through profit and loss		-
Provision written back		-
(Profit)/Loss on sale of asset	(0.01)	-
Provision for leave encashment	1.22	-
Foreign exchange Loss	0.05	-
Gain on cancellation of lease		(0.38)
Share based expenses	4.50	3.88
Loss on sale of assets		2.53
Provision for doubtful debts	0.03	0.08
Operating profit before working capital changes	**264.26**	**(2.06)**
Working capital Adjustments:		
(Increase)/ decrease in trade receivables	11.96	8.16
(Increase)/ decrease in unbilled receivable	(110.48)	(4.23)
(Increase)/ decrease in other financial assets	(279.44)	0.17
(Increase)/decrease in other current assets	(8.38)	(4.18)
(Increase)/decrease in short term loans	-	-
(Increase)/decrease in other Non current assets	3.14	(1.57)
Increase/(decrease) in trade payables	(0.69)	2.28
Increase/(decrease) in Other financial liabilities	61.03	(5.03)
Increase/(decrease) in provisions	0.68	(1.34)
Increase/(decrease) in contract liabilities	129.73	(10.31)
Increase/(decrease) in other current liabilities	2.54	(0.65)
Cash generated from / (used) in operations	**(189.91)**	**(16.70)**
Refund / (payment) of taxes (net)		-
Net cash flow from / (used in) operating activities (A)	**74.35**	**(18.76)**
Cash flows from Investing activities		
(Purchase)/sale of Property, Plant and Equipment and Right-of-Use (ROU) assets	(1.47)	(13.70)
Interest income	0.60	0.33
Net cash flows from / (used in) investing activities (B)	**(0.87)**	**(13.37)**
Cash flows from Financing activities		
Share issue expenses	-	-
Buy back of shares	-	-
Repayment of Lease liabilities	(2.67)	12.30
Proceeds/(Repayment) of borrowings	(75.00)	15.00
Interest on borrowings	(0.41)	-
Net cash flows from / (used in) financing activities (C)	**(78.08)**	**27.30**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**(4.60)**	**(4.83)**
Cash and cash equivalents at the beginning of the year	22.02	35.61
Cash and cash equivalents at the year end	**17.42**	**30.78**

For and on behalf of Board of Directors of
Iluminar Media Limited (formerly known as "Iluminar Media Private Limited")

Suchita Salwan
CEO and Director
DIN No.: 05334521

Note No.1

The company has not accounted for current and deferred tax on the assumption of merger with Nykaa fashion will get completed in FY25 and the profit of LBB will be utilized against the losses of Nykaa Fashion Limited.