

Name of the assessee : **Decibel Media Private Limited**  
Address : 138A/4B/9, Kishan Garh, Vasant Kunj,  
Vasant Kunj, New Delhi - 110070

PAN : AADCD5190Q  
GIR No. : CIR-7(1), Delhi  
Status : Private Limited Company  
Date of Incorporation : 14-06-10  
Assessment Year : 2023-24  
Previous Year Ended : 31st March 2023.

**STATEMENT OF COMPUTATION OF INCOME**

	<u>Rs.</u>	<u>Rs.</u>
<b>INCOME FROM BUSINESS:</b>		
Net Loss as per statement of Profit & Loss	504,763	
<u>Less: Items disallowed / Considered separately</u>		
Depreciation	79,233	79,233
		<u>425,530</u>
<u>Add: Items allowed</u>		
Depreciation Allowed U/s. 32 of the Act	111,318	
Loss carry forwarded to subsequent years		<u>536,847</u>
Gross Total Income		<u>-</u>
Taxable Income		<u>-</u>
Rounded-off U/s. 288 A		<u>-</u>
Tax on Income Rs. Nil		Nil
Add: Education CESS		Nil
Tax Payable		<u>Nil</u>
<u>Less: Tax Deducted at Source</u>		
TDS on Contract		18,900
<b>Tax Refundable &gt;&gt;&gt;</b>		<u><b>18,900</b></u>
<b>CALCULATION OF PROFIT U/S. 115 JB</b>		
Book Loss		504,763
<u>Add: Items disallowed</u>		
Provision for Tax		<u>-</u>
		504,763
<u>Less:</u>		
Carry forward Business losses or Unabsorbed Depreciation		2,082,330
Book Profit/Loss for the year		<u><u>-</u></u>

**STATEMENT OF CARRY FORWARD LOSSES**

Nature of Losses & Date of filing	Assessment	Amount	Less	Balance
	Year	Rs.	Set-off	C/f.
Business Losses (30/09/2016)	2016 - 17	635,276	-	635,276
Business Losses (15/10/2017)	2017 - 18	643,912	-	643,912
Business Losses (28/09/2018)	2018 - 19	408,368	-	408,368
Business Losses (17/09/2019)	2019 - 20	744,594	-	744,594
Business Losses (27/10/2020)	2020 - 21	271,582	-	271,582
Business Losses (11/12/2021)	2021 - 22	102,225		102,225
Business Losses	2023 - 24	425,530		425,530
Unabsorbed Depreciation (11/12/2021)	2021 - 22	160,173	-	160,173
Unabsorbed Depreciation	2023 - 24	111,318		111,318
		<b>3,502,978</b>	-	<b>3,502,978</b>



## MAT Calculation

Sr No	Assessment	Business Loss/(Profit)	Unabsorbed Depreciation
1	2013 - 14	0	1153842
2	2014 - 15	92,944	2,533,616
3	2015 - 16	168,672	486,131
4	2016 - 17	593,594	102,382
5	2017 - 18	211,380	33,054
6	2018 - 19	504,926	153,603
7	2019 - 20	76,686	196,970
8	2020 - 21	102,225	142,999
9	2021 - 22	-93,627	-
10	2022 - 23	425,530	79,233
		2,082,330	4,881,830



