

ANNUAL AUDIT REPORT

FOR

FINANCIAL YEAR
2023-2024

OF

OMNISTAR ENTERTAINMENT.COM LIMITED

Auditor

K. M. Chauhan & Associates.
Chartered Accountants
204-Krishna Con Arch,
Nr. Post Office, University Road, Rajkot-360005

INDEPENDENT AUDITOR'S REPORT

To the Members of

OMNISTAR ENTERTAINMENT.COM LIMITED

(Previously known as OMNISTAR ENTERTAINMENT.COM PRIVATE LIMITED)

I. Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **OMNISTAR ENTERTAINMENT.COM LIMITED** Company ("the Company"), which comprise the balance sheet as at 31st March, 2024, the statement of profit and loss for the year end and the statement of cash flows for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024 and its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have nothing to communicate in this regard.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report, but does not include the

Financial Statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements-

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

1. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
2. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
 3. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
 4. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor’s report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

II. Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor’s Report) Order, 2020 (“the Order”), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the “**Annexure A**” a statement on the matters specified in paragraphs 3 and 4 of the Order, to extent applicable.
2. As required by section 143 (3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our

knowledge and belief were necessary for the purpose of our audit;

- b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c. The Balance Sheet, The Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in “**Annexure B**”.
- g. With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act

- h. With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, 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;

- (b) The Management has represented, that, to the best of its knowledge and belief, 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;
- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. No dividend declared or paid during the year by the Company. So reporting under this clause is not required.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has no a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software.

For, K. M. Chauhan & Associates
Chartered Accountants
FRN No. 125924W

Place: Rajkot
Date: 08/08/2024

CA Kishorsinh M Chauhan
Partner
M. No. 118326
UDIN: 24118326BKHJVA6740

“Annexure A” to the Independent Auditors’ Report

Referred to in paragraph 1 under ‘Report on Other Legal & Regulatory Requirement’ section of our report to the members of OMNISTAR ENTERTAINMENT.COM LIMITED of even date:

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

- i. (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The company is not having any Intangible Asset. Therefore, the provisions of Clause (i) (a)(B) of paragraph 3 of the order are not applicable to the company;

(b) The Company has a program of verification to cover all the items of Property, Plant and Equipment in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain items of Property, Plant and Equipment’s were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.

(d) As explained to us, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year, hence reporting under this clause is not required.

(e) According to the information and explanations given to us, No proceedings has been initiated or are pending against the company under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder, hence reporting under this clause is not required.
- ii. (a) The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.

(b) The Company has not been sanctioned working capital limits in excess of 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- iii. In our opinion and according to information and explanation given to us, the company has not given any Corporate Guarantee to a financial institution for the loans taken by the directors. Thus

the provisions of section 185 and 186 of The Companies Act, 2013 in respect of loans and advances given, investment made and guarantees and securities given to directors including entities in which they are interested are not applicable to the company.

- iv. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.
- v. In our opinion and according to the information and explanations given to us, maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of Companies Act is not applicable, hence reporting under this clause is not required.
- vi. (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, GST, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at reporting date for a period of more than six months from the date on when they become payable.
- vii. According to the information and explanation given to us and the records of the company examined by us, there are no transactions which are not recorded in the books of accounts and disclosed or surrendered as income during the year in the tax assessment under the Income Tax Act, 1961. Accordingly, paragraph 3 (viii) of the order is not applicable.
- viii. (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender. Accordingly, reporting under this clause is not required.

(b) According to the information and explanation given to us, the company has not been declared as a wilful defaulter by any bank or financial institution or other lender;

(c) According to the information and explanation given to us, the company has utilized the amount of term loans for the purpose for which they were obtained;

(d) According to the information and explanation given to us, the company has not utilized the short term funds for long term purpose.

(e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

ix. (a) During the year, the Company has not raised any funds through Initial Public offer or Further Public Offer (Including debt instruments). Accordingly, reporting under clause X(a) of paragraph 3 of the Oder does not arise.

(b) According to the information and explanations given to us and based on our examination of the records of the company, the company has made preferential allotment/private placement of shares during the year keeping Cash, as the mode of consideration, whereas in the books of account, the same has not been received through Cash/Bank during the FY 2023-24. Further, based on the management representation, it is evident that the Company has received the pending amount of capital during the FY 2024-25.

x. (a) Based upon the audit procedures performed and according to the information and representation given to us by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year.

(b) Based upon the audit procedures performed and according to the information and explanations given to us, as no fraud has been noticed during the year, there is no requirement to file report under section 143 (12) of The Companies Act in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) Based upon the audit procedures performed and according to the information and explanations given to us, No whistle-blower complaints has been received by the company during the year.

xi. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.

xii. According to the information and representation given to us by the management and based on our examination of the records of the company, following are the Related Party Transactions:

Name of Party	Relation
Vineet Raj Mathur	Director
Sailesh Srivastava	Director
Anusha Mathur	Director
Kunal Raj Mathur	Director
Mallicarjunan Balachandar	Director
Sunitee Raj Mathur	Relative of Director
Vimal Raj Mathur	Relative of Director

xiii. (a) In our opinion the company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered the internal audit reports issued to the company during the year and covering the period up to 31st March, 2024 for the period under audit.

- xiv. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.
- xv. (a) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
- (b) According to the information and explanations given to us and based on our examination of the records of the company, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the reserve Bank of India Act, 1934.
- (c) In our opinion, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d) In our opinion, the Company is not a Core Investment Company (CIC) hence reporting under this clause is not required.
- xvi. According to the information and explanations given to us and based on our examination of the records of the company, the Company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- xvii. There has been resignation of the statutory auditors during the year and we have taken into consideration the issues, objections or concerns raised by the outgoing auditors.
- xviii. No material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date.
- xix. In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
- xx. According to the information and explanations given to us and based on our examination of the records of the company, Company is not required to prepare Consolidated Financial Statements. Accordingly, reporting under this clause is not required.

For, K. M. Chauhan & Associates

Chartered Accountants

FRN: 125924W

Place: Rajkot

Date:

CA Kishorsinh M Chauhan

Partner

M. No. 118326

UDIN: 24118326BKHJVA6740

“Annexure B” to the Independent Auditor’s Report

(Referred to in paragraph 2 (f) under ‘Report on other legal and regulatory requirements’ section of our report to the Members of **OMNISTAR ENTERTAINMENT.COM LIMITED** of even date) **Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)**

We have audited the internal financial controls over financial reporting of **OMNISTAR ENTERTAINMENT.COM LIMITED** (“the Company”) as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide

reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the AS financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For, K. M. Chauhan & Associates

Chartered Accountants

FRN: 125924W

Place: Rajkot

Date:

CA Kishorsinh M Chauhan

Partner

M. No. 118326

UDIN: 24118326BKHJVA6740

OMNISTAR ENTERTAINMENT.COM LIMITED
CIN - U62013TG2022PLC159055

Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,
Hyderabad, Telangana, India, 500016

Balance Sheet as at 31/03/2024

(Amount in ₹)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,000,000.00	100,000.00
(b) Reserves and Surplus	2	31,373,321.41	379,587.51
(c) Money received against Share Warrants			
(2) Share Application Money Pending Allotment			
		-	-
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	-	-
(b) Deferred Tax Liabilities (Net)		2,461.00	-
(c) Other Long Term Liabilities	4	-	-
(d) Long-Term Provisions	5	-	-
(4) Current Liabilities			
(a) Short-Term Borrowings	6	70,380.72	-
(b) Trade Payables	7		
(A) Total outstanding dues of micro enterprises and small enterprises		-	-
(B) Total outstanding dues Other Than micro enterprises and small enterprises		27,730,598.49	-
(c) Other Current Liabilities	8	254,505.00	-
(d) Short-Term Provisions	9	10,492,696.00	131,000.00
Total Equity and Liabilities		70,923,962.62	610,587.51
II. ASSETS			
Non-Current Assets			
(1) (a) Property, Plant and Equipment and Intangible Assets	10		
(i) Property, Plant and Equipment		57,124.46	-
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets Under Development		-	-
(b) Non-Current Investments	11	-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long-term Loans and Advances	12	-	-
(e) Other Non-Current Assets	13	-	-
2 Current Assets			
(a) Current Investments	14	-	-
(b) Inventories	15	-	-
(c) Trade Receivables	16	69,723,439.62	573,287.51
(d) Cash and Cash Equivalents	17	135,350.54	36,300.00
(e) Short-Term Loans and Advances	18	950,000.00	-
(f) Other Current Assets	19	58,048.00	1,000.00
Total Assets		70,923,962.62	610,587.51

Contingent Liabilities and Commitments
In terms of our report of even date.

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See accompanying notes to the financial statements.

Place: Rajkot
Date : 08/08/2024

For K M Chauhan & Associates
Chartered Accountants
FRN -125924W

Mallicarjunan Balachandar
Director
DIN : 02678590

Vineet Raj Mathur
Director
DIN : 09480486

CA Kishorsinh M Chauhan
Partner
M. No- 118326
UDIN : 24118326BKHJVA6740

OMNISTAR ENTERTAINMENT.COM LIMITED

CIN - U62013TG2022PLC159055

Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,
Hyderabad, Telangana, India, 500016**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2024****(Amount in ₹)**

Particulars	Note No.	Figures for the current reporting period	Figure for the previous reporting period
I Revenue From Operations	A	70,224,167.76	2,098,000.00
II Other Income	B	26,690.35	-
III Total Income (I+II)		70,250,858.11	2,098,000.00
IV EXPENSES:			
Cost of Materials Consumed	C	24,125,807.60	-
Purchase of Stock-in-Trade		-	-
Change in inventory of finished goods, work-in-progress and Stock-in-Trade	D	-	-
Employee Benefits Expenses	E	2,400,000.00	200,000.00
Finance costs	F	-	-
Depreciation and amortization expenses		2,451.81	-
Other Expenses	G	2,403,403.80	1,373,572.49
Total expenses (IV)		28,931,663.21	1,573,572.49
V Profit/(Loss) before exceptional items and tax	(III-IV)	41,319,194.90	524,427.51
VI Exceptional Items		-	-
VII Profit before extraordinary items and tax	(V - VI)	41,319,194.90	524,427.51
VIII Extraordinary items		-	-
IX Profit/(Loss) before tax	(VII-VIII)	41,319,194.90	524,427.51
X Tax expense: -			
(1) Current Tax		10,323,000.00	131,000.00
(2) MAT Credit Entitlement		-	-
(3) Deferred Tax	DTA/DTA	(2,461.00)	-
XI Profit/(Loss) for the period from continuing operation	(IX-X)	30,993,733.90	393,427.51
XII Profit/(Loss) for discontinued operation		-	-
XIII Tax expenses of discontinued operations		-	-
XIV Profit/(Loss) form Discontinued operation (after tax)	(XII-XIII)	-	-
XV Profit/(Loss) for the period	(XI+XIV)	30,993,733.90	393,427.51
XVI Earnings per equity share:			
(1) Basic	In ₹	309.94	39.34
(2) Diluted	In ₹	309.94	39.34

In terms of our report of even date.**See accompanying notes to the financial statements.**Place: Rajkot
Date : 08/08/2024**For K M Chauhan & Associates**
Chartered Accountants
FRN -125924WVineet Raj Mathur
Director
DIN : 09480486Mallicarjunan Balachandar
Director
DIN : 02678590CA Kishorsinh M Chauhan
Partner
M. No- 118326
UDIN : 24118326BKHJVA6740

OMNISTAR ENTERTAINMENT.COM LIMITED

CIN - U62013TG2022PLC159055

Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,
Hyderabad, Telangana, India, 500016**Cash Flow Statement as on 31/03/2024**

Particulars	Amount in Rs.	
	₹	₹
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax		41,319,194.90
Add Back: -		
Depreciation	2,451.81	
Deferred Revenue Expenditure	-	
Loss on sale of Assets	-	
Interest expense	-	
Others if any	-	2,451.81
Deduct: -		
Interest income	-	
Profit on sale of Assets	-	
Others if any	-	-
Operating profit before working capital changes		41,321,646.71
Adjustments for:		
Decrease/(Increase) in Receivables	(69,150,152.11)	
Decrease/(Increase) in Inventories	-	
Increase/(Decrease) in Payables	38,346,799.49	(30,803,352.62)
Cash generated from operations		10,518,294.09
Income Tax paid		(10,323,000.00)
Cash flow before extraordinary item		195,294.09
Proceeds from earthquake disaster settlement		-
Net Cash flow from Operating activities		195,294.09
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(59,576.27)	
Sale of Fixed Assets	-	
Increase in Long & Short Term Advances & INvestment	(950,000.00)	
Increase in other Current & NON Current Assets	(57,048.00)	
Interest income	-	
Net Cash used in Investing activities		(1,066,624.27)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issuance of share capital	900,000.00	
Proceeds from Long term Borrowings	-	
Proceeds from Short term Borrowings	70,380.72	
Subsidy	-	
Interest paid	-	
Net Cash used in financing activities		970,380.72
Net increase in cash & Cash Equivalents		99,050.54
Cash and Cash equivalents as at	31/03/2023	36,300.00
Cash and Cash equivalents as at	31/03/2024	135,350.54
Cash & Cash Equivalents		
	As on	
	31/03/2024	31/03/2023
Cash in Hand	125,450.54	26,737.00
Cash at Bank	9,900.00	9,563.00
Cash & Cash equivalents as stated	135,350.54	36,300.00
	(0.00)	

Place: Rajkot
Date : 08/08/2024**For K M Chauhan & Associates**
Chartered Accountants
FRN -125924WVineet Raj Mathur
Director
DIN : 09480486Mallicarjunan Balachandar
Director
DIN : 02678590CA Kishorsinh M Chauhan
Partner
M. No- 118326
UDIN : 24118326BKHJVA6740

OMNISTAR ENTERTAINMENT.COM LIMITED
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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2024

(Amount in Rs)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Equity		
Note. - 1		
AUTHORISED SHARE CAPITAL (80,00,000 Equity Shares of Rs. 10 Each)	80,000,000.00	100,000.00
ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL (1,00,000 Equity Shares of Rs. 10 Each)	1,000,000.00	100,000.00
	1,000,000.00	100,000.00
Reconciliation Of Number of Shares: -		
Number Of Equity Shares as at the beginning of the Financial year	10,000.00	10,000.00
Add :- Number of Shares Issued during the period	90,000.00	-
Number Of Equity Shares as at the end of the financial Years	100,000.00	10,000.00

Details of Shares held by promoters at the end of the year

S. No.	Promoters Name	2023-24	2023-24	
		No of Share	% of Total Share	% change During the Year
1	Vineet Raj Mathur	37000	37.00%	7300.00%
2	Anusha Mathur	28000	28.00%	0.00%
3	M. Balachandra	20000	20.00%	0.00%
4	Kunal Raj Mathur	14700	14.70%	0.00%
		99700	99.70%	-

Details of Shares held by promoters at the end of the year

S. No.	Promoters Name	2022-23	2022-23	
		No of Share	% of Total Share	% change During the Year
1	Vineet Raj Mathur	500	5.00%	0.00%
2	Anusha Mathur	0	0.00%	0.00%
3	M. Balachandra	0	0.00%	0.00%
4	Kunal Raj Mathur	0	0.00%	0.00%
		500	5.00%	-

Shares held by Shareholder More than 5% Share at the end of the year		2023-24	2022-23	
S. No.	Name of the Share Holders	No of Share	% age of Share	% age of Share
1	Vineet Raj Mathur	37000	37.00%	5.00%
2	Anusha Mathur	28000	28.00%	0.00%
3	M. Balachandra	20000	20.00%	0.00%
4	Kunal Raj Mathur	14700	14.70%	0.00%
		99700	99.70%	5.00%

Terms / Rights attached to Equity Shares

The company has only one class of equity share having par value of Rs.10 per share. Each holder of the equity share is entitled to one vote per share. Whenever the company declares dividend it will be paid in Indian Rupees.

In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. However, no such preferential amounts exist curenly. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2024

(Amount in Rs)

Particulars		Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Reserve & Surplus			
Note. - 2			
(a) Capital Reserves			
Opening balance		-	-
Add : Addition during the year		-	-
Less : Deduction during the year		-	-
Closing balance	A	-	-
(b) Capital Redemption Reserve			
Opening balance		-	-
Add : Addition during the year		-	-
Less : Deduction during the year		-	-
Closing balance	B	-	-
(c) Securities Premium			
Opening balance		-	-
Add : Addition during the year		-	-
Less : Deduction during the year		-	-
Closing balance	C	-	-
(d) Debenture Redemption Reserve			
Opening balance		-	-
Add : Addition during the year		-	-
Less : Deduction during the year		-	-
Closing balance	D	-	-
(e) Revaluation Reserve			
Opening balance		-	-
Add : Addition during the year		-	-
Less : Deduction during the year		-	-
Closing balance	E	-	-
(f) Share Options Outstanding Account			
Opening balance		-	-
Add : Addition during the year		-	-
Less : Deduction during the year		-	-
Closing balance	F	-	-
(g) Other :- Capital Subsidy			
Opening balance		-	-
Add : Addition during the year		-	-
Less : Deduction during the year		-	-
Closing balance	G	-	-
(h) Surplus (Statement of Profit & Loss)			
Opening balance		379,587.51	(13,840.00)
Add : Addition during the year		30,993,733.90	393,427.51
		<hr/>	<hr/>
		31,373,321.41	379,587.51
Less : Deduction during the year			
: Dividend		-	-
: Bonus Shares		-	-
: Transfer		-	-
		<hr/>	<hr/>
		-	-
Closing balance	H	31,373,321.41	379,587.51
TOTAL (A+B+C+D+E+F+G+H)		31,373,321.41	379,587.51

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2024

(Amount in Rs)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
-------------	---	--

Long-Term Borrowing
Note. - 3

Secured Borrowings: -

Term loans

From Banks

Installments Due Within One Year

From other Parties

Loans Repayable on Demand

From Banks

Installments Due Within One Year

From other Parties

Deferred Payment Liabilities

Deposit

Loans and advances from Related Parties

Long term maturities of finance lease obligation

Other loans advances (specify nature)

Total (A)

Un-Secured Borrowings: -

Term loans

From Banks

Installments Due Within One Year

From other Parties

Loans Repayable on Demand

From Banks

Installments Due Within One Year

From other Parties

Deferred Payment Liabilities

Deposit

Loans and advances from Related Parties

Long term maturities of finance lease obligation

Other loans advances (specify nature)

Total (B)

Total (A) + (B)

Other Long-Term Liabilities
Note. - 4

(a) Trade payables

[Sub Note -1]

(A) Total outstanding dues of micro enterprises and small enterprises

(B) Total outstanding dues Other Than micro enterprises and small enterprises

(b) Others (specify nature)

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2024

(Amount in Rs)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Long-Term Provisions		
Note. -5		
(a) Provisions for employee benefits	-	-
(b) Others (specify nature)	-	-
	-	-
Short-Term Borrowings		
Note. - 6		
Secured Borrowings: - <input type="checkbox"/>		
Term loans		
From Banks	-	-
From other Parties	-	-
Loans Repayable on Demand		
From Banks	-	-
From other Parties	-	-
Deferred Payment Liabilities	-	-
Loans and advances from Related Parties	-	-
Current maturities of finance lease obligation	-	-
Current Maturities of Long Term Borrowings	-	-
Other loans advances (specify nature)	-	-
Total (A)	-	-
Un-Secured Borrowings: - <input type="checkbox"/>		
Term loans		
From Banks	-	-
From other Parties	-	-
Loans Repayable on Demand		
From Banks	-	-
From Related Parties	70,380.72	-
Deferred Payment Liabilities	-	-
Loans and advances from Related Parties	-	-
Current maturities of finance lease obligation	-	-
Current Maturities of Long Term Borrowings	-	-
Other loans advances (specify nature)	-	-
Total (B)	70,380.72	-
Total (A) + (B)	70,380.72	-
Trade Payable		
Note. - 7		
For trade payables outstanding, ageing schedules is given:		
Trade Payables Ageing Schedule	27,730,598.49	-
[Sub Note -1]	27,730,598.49	-

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2024

(Amount in Rs)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Other Current liabilities:		
Note. - 8		
(a) Current maturities of finance lease obligations;	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings;	-	-
(d) Income received in advance;	-	-
(e) Unpaid dividends;	-	-
(f) Application money received for allotment of securities and due for	-	-
(g) Unpaid matured deposits and interest accrued thereon	-	-
(h) Unpaid matured debentures and interest accrued thereon;	-	-
(i) Other payables (specify nature). □	254,505.00	-
	254,505.00	-
Short-Term Provisions		
Note. - 9		
Provision for Audit Fee	75,000.00	-
Provision for Tax Audit Fee	-	-
Consultancy Fee Payable	-	-
Directors Salary	-	-
Salary Payable	-	-
Expenses Payable	-	-
Prov for Tax	10,417,696.00	131,000.00
	10,492,696.00	131,000.00
Non-Current Investments		
Note No. - 11		
(a) Investment Property;	-	-
(b) Investments in Equity Instruments;	-	-
(c) Investments in Preference Shares;	-	-
(d) Investments in Government or Trust Securities;	-	-
(e) Investments in Debentures or Bonds;	-	-
(f) Investments in Mutual Funds;	-	-
(g) Investments in Partnership Firms;	-	-
(h) Other non-current investments (specify nature).	-	-
	-	-
Aggregate amount of quoted investments and market value	Not Applicable	Not Applicable
Aggregate amount of Unquoted Investment	Not Applicable	Not Applicable
Aggregate provision for diminution in value of investments.	Not Applicable	Not Applicable

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2024

(Amount in Rs)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
-------------	---	--

Long-Term Loans and Advances:
Note No. - 12

(a) Capital Advances;	-	-
(b) Loans and advances to related parties (giving details thereof);		
Secured, considered good;	-	-
Unsecured, considered good;	-	-
Doubtful	-	-
(c) Other Loans and Advances (specify nature).	-	-
	-	-

Note Repayable on demand or without specifying any terms or period of repayment			
S.no.	Type of Borrower	Amount outstanding in the nature of loan	% of Total loan & Advances in the nature of loan
1	Promoters	-	
2	Directors	-	-
3	KMPs	-	
4	Related Parties	-	
	Total	-	-

Other Non-Current Assets:
Note No. - 13

(i) Long-term Trade Receivables (including trade receivables on deferred credit terms);	[Sub Note -2]		
(a) Secured, considered good;		-	-
(b) Unsecured, considered good;		-	-
(c) Doubtful		-	-
(ia) Security Deposit		-	-
(ii) Others (specify nature)		-	-
		-	-

Current Investments
Note No. - 14

(a) Investments in Equity Instruments;	-	-
(b) Investment in Preference Shares;	-	-
(c) Investments in Government or Trust Securities;	-	-
(d) Investments in Debentures or Bonds;	-	-
(e) Investments in Mutual Funds;	-	-
(f) Investments in Partnership Firms;	-	-
(g) Other Investments (specify nature).	-	-
	-	-

The basis of valuation of individual investments;	Not Applicable	Not Applicable
Aggregate amount of quoted investments and market value thereof;	Not Applicable	Not Applicable
Aggregate amount of unquoted investments	Not Applicable	Not Applicable
Aggregate provision made for diminution in value of investments.	Not Applicable	Not Applicable

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2024

(Amount in Rs)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Inventories		
Note No. - 15		
(a) Raw Materials;	-	-
(b) Work-in-Progress;	-	-
(c) Finished Goods;	-	-
(d) Stock-in-Trade (in respect of goods acquired for trading);	-	-
(e) Stores and spares;	-	-
(f) Loose tools;	-	-
(g) Others (specify nature).	-	-
	-	-
Method of valuation shall be stated.	As Per Notes on Accounts	

Trade Receivables	[Sub Note -2]
Note No. - 16	

For Trade Receivables Outstanding, Ageing Schedules is given:

(a) Secured, considered good;	69,723,439.62	573,287.51
(b) Unsecured, considered good;	-	-
(c) Doubtful	-	-
	69,723,439.62	573,287.51

Cash and Cash Equivalents
Note No. - 17

(a) Balances with banks;□	9,900.00	9,563.00
(b) Cheques, drafts on hand;□	-	-
(c) Cash on hand;	125,450.54	26,737.00
(d) Fixed Deposit with Bank	-	-
	135,350.54	36,300.00

Fixed deposits with more than twelve months maturity Value is Rs.	Not Applicable	Not Applicable
Earmarked balances with banks (for example, for unpaid dividend) shall be	Not Applicable	Not Applicable
Balances with banks to the extent held as margin money or security against the	Not Applicable	Not Applicable
Repatriation restrictions, if any, in respect of cash and bank balances shall be	Not Applicable	Not Applicable
Bank deposits with more than twelve months maturity shall be disclosed	Not Applicable	Not Applicable

Short-Term Loans and Advances:
Note. - 18

(a) Loans and advances to related parties (giving details thereof);		
Secured, considered good;	900,000.00	-
Unsecured, considered good;	-	-
Doubtful.	-	-
(b) Others (specify nature).	50,000.00	-
	950,000.00	-

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2024

(Amount in Rs)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Other Current Assets Note. - 19		
Advance other than capital assets	-	-
TDS Receivable	834.00	1,000.00
Other	57,214.00	-
	58,048.00	1,000.00
Contingent Liabilities and Commitments Note. - 20		
(i) Contingent liabilities :		
(a) Claims against the company not acknowledged as debt	-	-
(b) Guarantees excluding financial guarantees	-	-
(c) Other money for which the company is contingently liable	-	-
(ii) Commitments :		
(a) Estimated amount of contracts remaining to be executed on capital	-	-
(b) Uncalled liability on shares and other investment partly paid	-	-
(c) Other (specify nature)	-	-
	-	-
Note No. - A Revenue From Operations		
(a) Sale of Products	-	-
(b) Sale of Services	70,224,167.76	2,098,000.00
(c) Other operating revenues;	-	-
	70,224,167.76	2,098,000.00
Note No. - B Other Income		
(a) Interest Income	-	-
(b) Dividend Income;	-	-
(c) Net gain/loss on sale of investments;	-	-
(d) Discount on Purchase	-	-
(e) Insurance claim received	-	-
(f) Misc Income	26,690.35	-
	26,690.35	-

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2024

(Amount in Rs)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - C		
Cost of Materials Consumed		
Opening Stocks of Raw Material	-	-
Add: Purchase of Raw Materials	-	-
Add: Direct Expenses/ Production Exp	24,125,807.60	-
Add: Freight & Transportation	-	-
Add: Packing Material	-	-
Add: Wages / Other Exp	-	-
Add: Wastage of Goods	-	-
Add: Power & Fuel Expense	-	-
	<hr/>	
	24,125,807.60	-
Less: Closing Stocks of Raw material	-	-
	24,125,807.60	-
Note No. - D		
Changes in inventories of Finished Goods		
Opening Stocks of Finished Goods	-	-
Closing Stocks of Finished Goods	-	-
TOTAL	A	-
Changes in Work-in-Progress		
Opening Stocks WIP	-	-
Closing Stocks WIP	-	-
TOTAL	B	-
TOTAL	A+B	-
Note No. - E		
Employee benefits expense		
Salaries and Wages	945,000.00	185,000.00
Director Salary	1,440,000.00	-
Staff welfare expenses	15,000.00	15,000.00
Providend Fund Contribution	-	-
ESIC Contribution	-	-
	2,400,000.00	200,000.00

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"NOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2024

(Amount in Rs)

Particulars		Figures as at the end of current reporting period	Figures as at the end of previous reporting period
Note No. - F			
Finance Cost			
(a) Interest expense;			
(A) Interest Expense on CC		-	-
(B) Interest Expense on TL		-	-
(C) Interest Expense		-	-
TOTAL	A	-	-
(b) Other Borrowing Costs			
(A) Inspection Charges		-	-
(B) Documentation Charge		-	-
(C) Loan Processing fee		-	-
TOTAL	B	-	-
TOTAL	A+B	-	-
Note No. - G			
Other Expenses			
Statutory Audit Fee		117,373.00	-
Production Expenses		-	511,000.00
Advertisement Expense		-	83,000.00
Professional Fee		925,971.42	37,000.00
Print Media Expense		-	541,000.00
Office Expenses		1,269,071.40	-
Travelling Expenses		71,703.04	146,000.00
Misc Expenses		1,000.00	45,572.49
Bank charges		18,284.94	10,000.00
		2,403,403.80	1,373,572.49

OMNISTAR ENTERTAINMENT.COM LIMITED

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Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,
Hyderabad, Telangana, India, 500016**Related Party Disclosure
Appendix - 1**

(i)	List of Related Parties	Relationship
	Vineet Raj Mathur	Director
	Kunal Raj Mathur	Director
	Mallicarjunan Balachandar	Director
	Anusha Mathur	Director
	Sailesh Srivastava	Director
	Sunitee Raj Mathur	Relative of Director
	Vimal Raj Mathur	Relative of Director

(ii) Related Party Transactions		(Rs in absolute figures)	
Particulars	Relationship	31 March 2024	31 March 2023
Director's Salary			
-Mallicarjunan Balachandra	Director	840,000.00	-
-Vineet Raj Mathur	Director	600,000.00	-

(iii) Related Party Balances		(Rs in absolute figures)	
Particulars	Relationship	31 March 2024	31 March 2023
Loans & Advances Asset			
-Mallicarjunan Balachandra	Director	546.00	-
-Kunal Raj Mathur	Director	135,000.00	-
-Vineet Raj Mathur	Director	277,518.00	-
-Anusha Mathur	Director	252,000.00	-
Unsecured Loans			
-Vimal Raj Mathur	Relative of Director	14,353.00	-

OMNISTAR ENTERTAINMENT.COM LIMITED

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Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,
Hyderabad, Telangana, India, 500016**"SUBNOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2024****Trade Payables Ageing Schedule****Sub Note. - 1****(Amount in ₹)**

Particulars		Outstanding for following periods from due date of payment (2023-24)				
		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) (a) Micro Enterprises and Small Enterprises		-	-	-	-	-
(b) Medium Enterprises		-	-	-	-	-
(ii) Others		27,730,598.49	-	-	-	27,730,598.49
(iii) (a) Disputed Dues - Micro and Small Enterprises		-	-	-	-	-
(iii) (b) Disputed Dues - Medium Enterprises		-	-	-	-	-
(iv) Disputed Dues - Others		-	-	-	-	-
Total		27,730,598.49	-	-	-	27,730,598.49

Particulars		Outstanding for following periods from due date of payment (2022-23)				
		Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) (a) Micro Enterprises and Small Enterprises		-	-	-	-	-
(b) Medium Enterprises		-	-	-	-	-
(ii) Others		-	-	-	-	-
(iii) (a) Disputed Dues - Micro and Small Enterprises		-	-	-	-	-
(iii) (b) Disputed Dues - Medium Enterprises		-	-	-	-	-
(iv) Disputed Dues - Others		-	-	-	-	-
Total		-	-	-	-	-

OMNISTAR ENTERTAINMENT.COM LIMITED

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Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,
Hyderabad, Telangana, India, 500016**"SUBNOTE" FORMING PART OF THE BALANCE SHEET & STATEMENT OF PROFIT AND LOSS as on 31st March 2024****Trade Receivables ageing schedule****Subnote. -2****(Amount in ₹)**

Particulars	Receivables for following periods from due date of payment (2023-24)					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	-	-	-	-	-	-
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	69,723,439.62	-	-	-	-	69,723,439.62
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-	-
Total	69,723,439.62	-	-	-	-	69,723,439.62

Particulars	Receivables for following periods from due date of payment (2022-23)					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	573,287.51	-	-	-	-	573,287.51
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-	-
Total	573,287.51	-	-	-	-	573,287.51

OMNISTAR ENTERTAINMENT.COM LIMITED

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Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,
Hyderabad, Telangana, India, 500016**(iii) Capital-Work-in Progress (CWIP)**

(a) For Capital-work-in progress, following ageing schedule shall be given:

CWIP aging schedule

CWIP	Amount in CWIP for a period of				Total	Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	31/03/2024	31/03/2023
Projects in progress	-	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-	-

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given**:

CWIP	To be completed in				Total	Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	31/03/2024	31/03/2023
Project 1	-	-	-	-	-	-
Project 2	-	-	-	-	-	-

(iv) Intangible assets under development:

(a) For Intangible assets under development, following ageing schedule shall be given:

Intangible assets under development aging schedule

Intangible assets under development	Amount in CWIP for a period of				Total	Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	31/03/2024	31/03/2023
Projects in progress	-	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-	-

(b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following **Intangible assets under development completion schedule** shall be given**:

Intangible assets under development	To be completed in				Total	Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	31/03/2024	31/03/2023
Project 1	-	-	-	-	-	-
Project 2	-	-	-	-	-	-

OMNISTAR ENTERTAINMENT.COM LIMITED

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Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,
Hyderabad, Telangana, India, 500016**Ratio Disclosure**

RATIOS	Numerator	Denominator	31/03/2024	31/03/2023	% of Variance
Current Ratio	Current Assests	Current Liabilities	1.84	4.66	-60.56%
Debt-Equity Ratio	Debt/Loan	Shareholder's Equity	0.00	-	0.22%
Debt Service Coverage Ratio	EBITDA	Total Debt Service	-	-	0.00%
Return on Equity Ratio	Profit After Tax	Shareholder's Equity	95.74%	82.03%	16.71%
Inventory Turnover Ratio	Sales Account	Average Stock	-	-	0.00%
Trade Receivables Turnover Ratio	Net Credit Sales or Total Sales	Avg. Debtor or Closing Debtor	1.01	3.66	-72.48%
Trade Payables Turnover Ratio	Net Credit Pur. or Total Purchase	Avg Creditor or Closing Creditor	-	-	0.00%
Net Capital Turnover Ratio	Net Annual Sales	Avg Working Capital	2.17	4.37	-50.33%
Net Profit Ratio	Net Profit After Tax	Net Sales	44.14%	18.75%	135.36%
Return on Capital Employed	EBIT	Capital Employed	127.63%	109.35%	16.72%
Return on Investment	Net Profit	Investment	95.74%	82.03%	16.71%

OMNISTAR ENTERTAINMENT.COM LIMITED

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Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,
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Fixed Assets Statement As Per Income Tax Act as on 31st March 2024

Sl. No.	Particulars	Rate of Dep	GROSS BLOCK					DEPRECIATION					WDV As On 31.03.2024
			WDV	Addition		Sale/Scrap	Total As on 31.03.2024	On WDV	Addition		Additional Depreciation	Total As on 31.03.2024	
			01.04.2023	Ist Half	2nd Half				Ist Half	2nd Half			
Tangible Assets													
1	Land	0.00%	-	-	-	-	-	-	-	-	-	-	-
2	Factory Building	10.00%	-	-	-	-	-	-	-	-	-	-	-
3	Computer	40.00%	-	-	42,372.88	-	42,372.88	-	-	8,475.00	-	8,475.00	33,897.88
4	Software	40.00%	-	-	17,203.39	-	17,203.39	-	-	3,441.00	-	3,441.00	13,762.39
5	Plant & Machineries	15.00%	-	-	-	-	-	-	-	-	-	-	-
Current Year's Figures			-	-	59,576.27	-	59,576.27	-	-	11,916.00	-	11,916.00	47,660.27
Intangible Assets													
1	Goodwill												
2	Brands / trademarks	25.00%					-	-	-	-	-	-	-
3	Computer Software												
4	Mastheads and Publishing titles												
5	Mining Rights												
6	Copyrights, patents, Intellectual property rights, services and operating rights												
7	Recipes, Formulae, models, designs and prototypes												
8	Licenses and Franchise.												
9	Others												
Current Year's Figures			-	-	-	-	-	-	-	-	-	-	-
Grand Total			-	-	59,576.27	-	59,576.27	-	-	11,916.00	-	11,916.00	47,660.27

OMNISTAR ENTERTAINMENT.COM LIMITED

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Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,
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Financial Year	31/03/2024	
	Current Year	
	Companies Act	Income Tax Act
Depreciation As Per	2,451.81	11,916.00
Preliminary Exp	-	-
	2,451.81	11,916.00
Diference (If Positive the DTA otherwise DTL)	(9,464.19)	
31/03/2024 DTL	(2,461.00)	
31/03/2023 DTL	-	
31/03/2024 DTL	(2,461.00)	

Inocme Tax Liability Calculation

IT Act Depreciation GREATER THAN Companies Act Depreciation	DTL	POSITIVE
IT Act Depreciation LESS THAN Companies Act Depreciation	DTA	NEGATIVE
Net Profit before Tax		41,319,194.90
Add : Expenses Disallowed :		
Dep as per Companies Act		2,451.81
Preiminary Exp as per Companies Act		-
		<hr/>
		41,321,646.71
Less : Expenses Allowed :		
Dep as per IT Act		(11,916.00)
Preiminary Exp as per IT Act		-
Carry forward loss + Unabsorbed Depreciation		-
		<hr/>
Taxable Profit		41,309,730.71
		<hr/>
Tax @ 26%		10,740,530.00
Less: MAT Credit		-

OMNISTAR ENTERTAINMENT.COM LIMITED

STATEMENT OF COMPUTATION OF TAX LIABILITY AS PER PROVISIONS OF SECTION 115JB OF THE INCOME TAX ACT, 1961

Net Profit as per Profit and Loss Account		41,319,194.90
Add:		
The amount of Income Tax paid/payable and the Provision thereof	-	
The amount carried to any reserves, by whatever name called	-	
The provisions made for liabilities, other than ascertained liabilities	-	
The amount by way of losses of subsidiary companies	-	
The amount of dividends paid or proposed	-	
The amount of expenditure relatable to section 10, 11 or 12	-	
The amount of Depreciation ATTRIBUTABLE TO Revaluation of Assets	245,181.00	
The amount of deferred tax and the provisions therefor	-	245,181.00
		<u>41,564,375.90</u>
Less:		
The amount withdrawn from any reserve or provisions, if credited to P & L A/c	-	
The amount of income under section 10, 11 and 12	-	
The amount of depreciation debited to the P & L A/c	245,181.00	
The amount of loss brought forward or unabsorbed depreciation w.e.is less	-	
The amount of profit eligible for deduction U/s 80HHC	-	
The amount of profit eligible for deduction U/s 80HHE	-	
The amount of profit eligible for deduction U/s 80HHF	-	
The amount of deferred tax credited to P & L A/c	-	245,181.00
		<u>41,319,194.90</u>
Tax at 15 % of the above Book Profits		6,197,879.00
		<u>6,197,879.00</u>
Education Cess at 4 %		247,915.00
Tax payable as per 115 JB provisions (1)		6,445,794.00
Tax Payable other than 115JB Provisions (2)		10,740,530.00
Tax payable (Higher of 1 & 2)		10,740,530.00

OMNISTAR ENTERTAINMENT.COM LIMITED

(CIN - U62013TG2022PLC159055)

Notes forming part of the Financial Statements

1 SIGNIFICANT ACCOUNTING POLICIES**a Basis of Preparation**

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable Property, Plant and Equipment and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

d Depreciation / amortisation

In respect of Property, Plant and Equipment (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged on a Straight Line Method.

Type of Assets	Period
Buildings	30 Years
Plant and Equipment	15 Years
Medical Equipment & Plant	13 Years
Furniture and Fixtures	10 Years
Electrical equipment	5 Years
Computers	3 Years
Software	3 Years

e Leases

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

f Impairment

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

g Investments

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

h Revenue recognition

Revenue from the sale of agricultural goods are recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

i Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income taxpayable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

j Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

k Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

l Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

m 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 three months or less from the date of purchase, to be cash equivalents.

For, OMNISTAR ENTERTAINMENT.COM LIMITED

For K M Chauhan & Associates
Chartered Accountants
FRN -125924W

Vineet Raj Mathur
Director
DIN : 09480486

Mallicarjunan Balachandar
Director
DIN : 02678590

CA Kishorsinh M Chauhan
Partner
M. No- 118326
UDIN :24118326BKHJVA6740