



OMNISTAR



EMPOWER MINDS TO GROW  
**ANNUAL REPORT 2024 – 2025**

**BOARD OF DIRECTORS****Board of Directors**

Vineet Raj Mathur	Managing Director	(w.e.f July 16, 2025)
Mallicarjunan Balachandar	Executive Director	
Kunal Raj Mathur	Non-Executive Director	
Anusha Mathur	Non-Executive Director	
Rahul Patlolla	Independent Director	(w.e.f August 30, 2024)
Sailesh Srivastava	Independent Director	(w.e.f August 30, 2024)
Mehul Devidas Nayak	Independent Director	(w.e.f August 30, 2024)
Sushant Mohan Lal	Independent Director	(from August 30, 2024 to July 25, 2025)

**Chief Executive Officer**

Nivedita Basu (w.e.f September 01, 2025)

**Chief Financial Officer**

Krishna Hemant Mehta (w.e.f June 18, 2025)

**Company Secretary & Compliance Officer**

Ankita Kumari (w.e.f June 18, 2025)

**Statutory Auditors**

M/s Sunit M Chhatbar & Co.  
Chartered Accountants  
Firm Registration No: 125924W  
Gokul, Govind Nagar St No. 4,  
Gandhigram, Rajkot Gujarat-360007

**Registered Office**

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

This Annual Report can be accessed at [omnistarentertainment.com](http://omnistarentertainment.com)

## NOTICE

**NOTICE** is hereby given that 4th Annual General Meeting of the Members of Omnistar Entertainment & Media Limited will be held on Tuesday 30th day of September, 2025 at 10:00 AM., at Registered Office of the Company at Flat no 402, Raj Royal Megistic, Door No. 7-1-215/A, D K Road, Ameerpet, Hyderabad – 500 016, Telangana to transact the following business:

### ORDINARY BUSINESS:

1. To consider and adopt:

The Audited Financial Statements of the Company for the Financial Year ended March 31, 2025, together with the Report of the Board of Directors and the Auditors thereon; and

To consider and if thought fit, to pass with or without modification(s), the following resolution as an **ORDINARY RESOLUTION**:

**“RESOLVED THAT** the Audited Financial Statements of the Company for the financial year ended 31st March 2025 including Balance Sheets, Statements of Profit and Loss Account and Cash Flow Statements for the year ended as on that date together with the notes forming part of accounts as audited and reported by the Auditors of the Company and the Directors’ Report, as circulated to the Members be and are hereby approved and adopted.”

2. To Consider and approve appointment of Ms. Anusha Mathur (Din: 10330305)) as a non-executive director of the company, who retires by Rotation and being eligible offers herself for Re-appointment

To consider and if thought fit, to pass with or without modification(s), the following resolution as an **ORDINARY RESOLUTION**:

**“RESOLVED THAT** in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Ms. Anusha Mathur (DIN: 10330305), who retires by rotation at this meeting, be and is hereby appointed as a non-executive Director of the Company.

3. Appointment of M/s. SUNIT M CHHATBAR & CO (CHARTERED ACCOUNTANTS) as Statutory Auditor

**“RESOLVED THAT** pursuant to the provisions of Section 139 and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), **M/s. SUNIT M CHHATBAR & CO**, Chartered Accountants, (**Firm Registration No. 141068W**), be and are hereby appointed as the Statutory Auditors of the Company to hold office from the conclusion of this Annual General Meeting held on 30th September, 2025 until the conclusion of the next Annual General Meeting of the Company, at such remuneration plus applicable taxes and reimbursement of out-of-pocket expenses, as may be decided by the Board of Directors of the Company in consultation with the Auditors.



**By Order of the Board**

**Sd/- VINEET RAJ MATHUR** Digitally signed by  
VINEET RAJ MATHUR  
Date: 2025.09.01  
14:51:18 +05'30'

**Vineet Raj Mathur**

Managing Director

DIN:09480486

Place: Hyderabad,

Date: 01<sup>st</sup> September, 2025

**Registered Office:**

Flat no 402, Raj Royal Megistic, Door No. 7-1-215/A,  
D K Road, Ameerpet, Hyderabad-500 016

Tel: 04035167745

Email: [omnistaradvertising@gmail.com](mailto:omnistaradvertising@gmail.com)

CIN: U62013TG2022PLC159055

Website: [www.omnistarentertainment.com](http://www.omnistarentertainment.com)

**NOTES:**

1. A Member entitled to attend and vote is entitled to appoint a proxy to attend and vote instead of himself and a proxy need not be a member of the company. Proxies, In order to be effective, should be completed, Stamped and Signed and must be deposited at the registered office of the Company not less than 48 Hours before the commencement of the Meeting.
2. Members are requested to intimate the Company change in their address, if any, with Pin Code number, quoting Registered Folio Number in respect of shares held in physical form and to their respective Depository participants in respect of shares held in electronic form citing reference of their Client Id and DP ID.
3. All Proxy holder should carry their identity card at the time of attending the Meeting.
4. Proxies register will be open for inspection during the period beginning twenty- four hours before the time fixed for the commencement of the Meeting and ending with the conclusion of the meeting.
5. The Members/Proxies should fill the Attendance Slip for attending the Meeting.
6. All documents referred to in the Notice are open for inspection at the Registered Office of the Company on all the working days, except Saturdays, Sundays and public holidays, between 11.00 A.M. and 1.00 P.M., up to the date of the AGM.
7. Record date to determine entitlement of members to attend and vote at the Annual General Meeting is 24th September, 2025. A person who is not a member as on the cut-off date should treat the notice for information purpose only.
8. Corporate Members intending to send their authorized Representatives to attend the Annual General Meeting are requested to send a certified copy of the appropriate resolution, as applicable authorizing their representative to attend and vote on their behalf at the Annual General Meeting.

**Form No. MGT-11**

Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: U62013TG2022PLC159055

Name of the company: OMNISTAR ENTERTAINMENT & MEDIA LIMITED

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

**04th Annual General Meeting on Tuesday, 30th September 2025**

Name of the member(s):	
Registered Address:	
E-mail Id:	
Folio No./Client Id/ DP ID:	

I/We, being the member (s) of ..... Equity shares of the Omnistar, hereby appoint:

1	Name	
	Address	
	E-mail Id:	
	Signature:	

or failing him/her

1	Name	
	Address	
	E-mail Id:	
	Signature:	

or failing him/her

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 04th AGM of the Company to be held on Tuesday, 30th September 2025 at 10:00 A.M. Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet, Hyderabad, Telangana, India, 500016, and at any adjourned meeting thereof in respect of such resolutions as are indicated below:

S	Resolution	Vote	
		For	Against
	Ordinary Business		
1	The Audited Financial Statements of the Company for the Financial Year ended March 31, 2025, together with the Report of the Board of Directors and the Auditors thereon;		
2	To Consider and approve appointment of Ms. Anusha Mathur (Din: 10330305) as a non-executive director of the company, who retires by Rotation and being eligible offers herself for Re-appointment		
3	Appointment of M/s. SUNIT M CHHATBAR & CO (CHARTERED ACCOUNTANTS) as Statutory Auditor		



Signature of shareholder

*Affix  
Revenue  
Stamp*

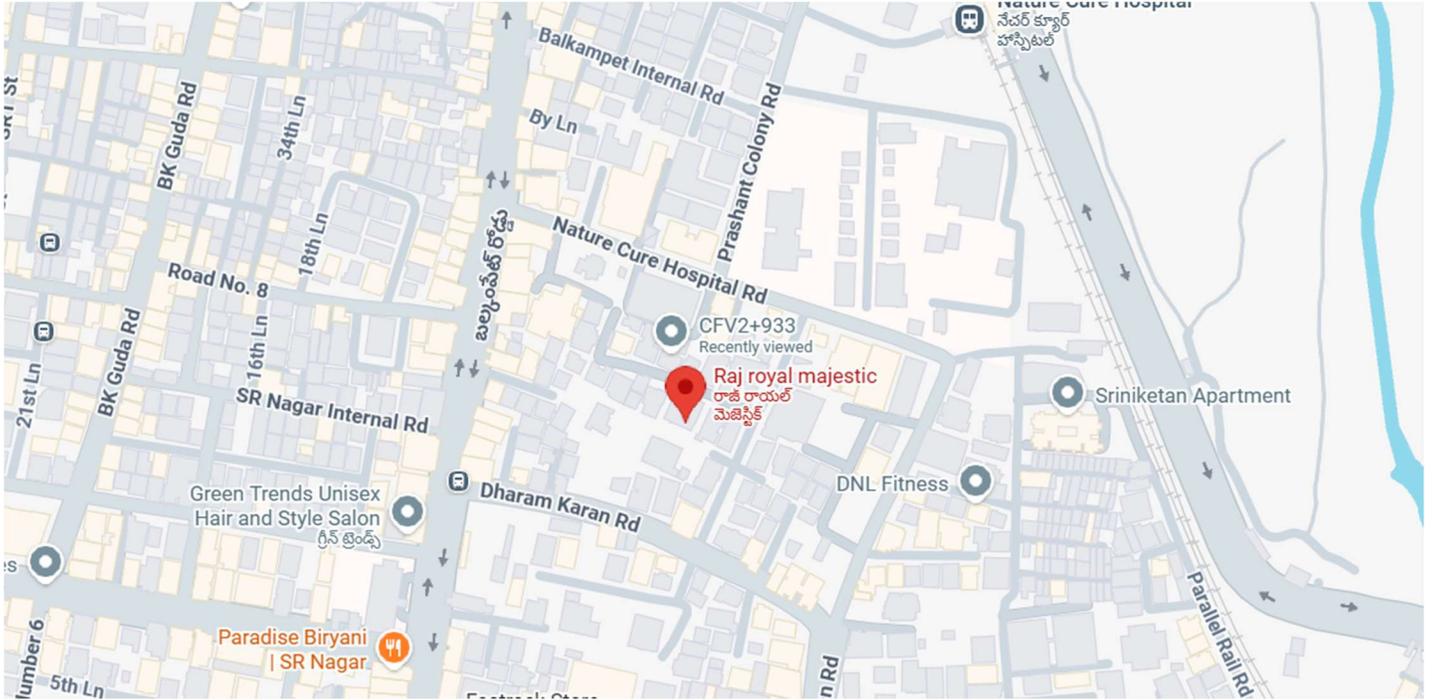
Signature of Proxy holder(s)

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting

**OMNISTAR ENTERTAINMENT & MEDIA LIMITED****CIN: U62013TG2022PLC159055****Regd. Office: Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,  
Hyderabad, Telangana, India, 500016****ATTENDANCE SLIP****04th Annual General Meeting on Tuesday, 30th September 2025 at 10:00 A.M. at # Flat  
No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,  
Hyderabad, Telangana, India, 500016,****Shareholders/Proxy's full name \_\_\_\_\_  
(In block letters)****Folio No./ Client ID \_\_\_\_\_****No. of shares held \_\_\_\_\_****I hereby record my presence for the 04th Annual General Meeting of the Company, to be  
held on Tuesday, 30th September 2025 at 10:00 A.M. at the registered office of the  
Company situated at # Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,  
Hyderabad, Telangana, India, 500016 and at any adjourned meeting thereof.****\_\_\_\_\_  
Shareholders/Proxy's Signature****Note:****Shareholders attending the meeting in person or by proxy are required to complete the  
attendance slip and hand it over at the entrance of the meeting hall.**

## ROUTE MAP OF THE VENUE

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



**REPORT OF BOARD AND MANAGEMENT DISCUSSION AND ANALYSIS**

Dear Members,

The Board of Directors hereby submits the report on the business and operations of the Company along with the Audited Financial Statements of the Company for the Financial Year (FY) ended March 31, 2025.

**Financial Results and Highlights of Performance**

The Company's performance during the Financial Year under review is summarized as follows:  
₹ in Lakhs

Particulars	2024-2025	2023-2024
Total Income	1443.56	714.25
Total Expenses	1002.22	289.32
Profit Before Tax	441.35	424.93
Less-:		
Tax Expenses	111.08	106.95
Net Profit After Tax	329.92	317.96
Add: Balance brought forward from previous year	-	-
Amount Available for Appropriation	-	-
Less: Transferred to General Reserve	-	-
Profit carried to Balance Sheet	329.92	317.96

**State of the Company's Affairs**

Total income of the Company increased from Rs. 714.25 lakhs during the previous year to Rs. 1443.56 lakhs during the year under review. Profit after tax increased from 317.96 lakhs during the previous year to profit of 329.92 lakhs during the year under review.

**Web link of Annual Return, If Any:**

The Company is having website i.e. [www.omnistarentertainment.com](http://www.omnistarentertainment.com) and annual return of Company has been published on such website. Link of the same is given below:

<https://omnistarentertainment.com/investors/annual-reports/>

## Share Capital

The Company requires equity fund from time to time for the growth of the company. Accordingly, during the year under review, the Company had issued 4,00,000 equity shares by the way of right issue basis and issued 45,00,000 equity shares by the way of bonus issue. The details of rights issue and bonus issues, during the year under review, are as under:

S. No.	Mode of operation	Date of Issue	No. of Shares Issue	Rate per equity Shares (Rs.)	Amount (Rs.)
1	Right issue	22-04-2024	4,00,000	10	40,00,000
2	Bonus issue	12-07-2024	45,00,000	10	4,50,00,000
<b>Total</b>			<b>49,00,000</b>		<b>4,90,00,000</b>

In view of the above, the paid-up share capital of the Company stands at Rs. 5,00,00,000/- as on 31-03-2025.

The Company has not issued shares with differential voting rights or sweat equity shares, nor has it granted any stock options.

## Composition of Board of Directors:

The composition and Category of Directors as on 31st March 2025 is as under:

S.No	DIN	Name of the Director	Designation
1	09480486	Mr. Vineet Raj Mathur	Executive Director
2	10330305	Mrs. Anusha Mathur	Non-Executive Director
3	10330336	Mr. Kunal Raj Mathur	Non-Executive Director
4	02678590	Mr. Mallicarjunan Balachandar	Additional Director
5	10696064	Mr. Rahul Patlolla	Additional Director
6	10696148	Mr. Sailesh Srivastava	Additional Director
7	01227151	Mr. Sushant Mohan Lal	Additional Director
8	07747980	Mr. Mehul Devidas Nayak	Additional Director

## Meetings of Board of Directors:

Eleven (11) Board Meetings were held during the Financial Year ended March 31, 2025 i.e. 02.04.2024, 22.04.2024, 30.04.2024, 12.06.2024, 24.06.2024, 12.07.2024, 23.07.2024, 06.09.2024, 20.12.2024, 28.12.2024 and 30.01.2025. The maximum gap between any two Board Meetings was less than one Hundred and Twenty days. Details are given as follows:

sn no.	date of board meeting	total number of directors as on the date of meeting	number of directors attended	% of attendance
1	02/04/2024	5	5	100%
2	22/04/2024	5	5	100%
3	30/04/2024	5	5	100%
4	12/06/2024	4	4	100%
5	24/06/2024	3	3	100%
6	12/07/2024	4	4	100%
7	23/07/2024	8	8	100%
8	06/09/2024	8	8	100%
9	20/12/2024	8	8	100%
10	28/12/2024	8	8	100%
11	30/01/2025	8	8	100%

#### **Declarations from Independent Directors:**

The Independent Directors have given declarations that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013 (the Act).

#### **Details in Respect of Fraud:**

During the year under review, the Statutory Auditor in their report have not reported any instances of frauds committed in the Company by its Officers or Employees under section 143(12) of the Companies Act, 2013.

#### **Material changes and commitments:**

There have been no material changes and commitments, which affect the financial position of the company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

#### **Dividend & Transfer to Reserves**

The Board of Directors of your company, after considering holistically the relevant circumstances, has decided that it would be prudent, not to recommend any Dividend for the financial year under review.

#### **Change in Directorship:**

With effect from 12<sup>th</sup> June, 2024, Mr. M. Balachandar had resigned from the position from the Managing Director of the Company due to his pre-occupations and thereafter rejoined the position of Managing Directors w.e.f 30<sup>th</sup> August,2024. However, Mr Vineet Raj Mathur induced

as the Managing Director of the Company w.e.f 16<sup>th</sup> July, 2025 whereas Mr. M. Balachandar continued as the Executive Director on the Board.

**Details of significant and material orders passed by the regulators, courts and tribunals:**

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company’s operations in future.

**Contracts and arrangements with related parties:**

All related party transactions that were entered into during the financial year ended March 31, 2025, were on an arm’s length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

**Compliance with secretarial standard:**

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Meeting of Shareholders (EGM/AGM) i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

**Particulars of loans and investment:**

The Company has not made any Investment, given guarantee and securities during the financial year under review. There for no need to comply provisions of section 186 of Companies Act, 2013.

**Transfer to reserve:**

The Board of Directors of your company has decided not to transfer any amount to the Reserves for the financial year under review.

**Conservation of energy, technology absorption and foreign exchange earnings & outgo:**

**A. Conservation of Energy, Technology Absorption**

Conservation of energy is of utmost significance to the Company. Operations of the Company are not energy intensive. However, every effort is made to ensure optimum use of energy by using energy- efficient computers, processes and other office equipment. Constant efforts are made through regular/ preventive maintenance and upkeep of existing electrical equipment to minimize breakdowns and loss of energy.

The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities.

- Steps taken by company for utilizing alternate sources of energy: **NIL**
- Capital investment on energy conservation equipment’s: **NIL**

**B. Foreign Exchange earnings and Outgo**

Earnings	NIL
Outgo	NIL

**Risk management policy:**

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, dg event, financial, human, environment and statutory compliance

**Details of subsidiary, joint venture or associate companies:**

As on March 31, 2025, Company doesn't have any Subsidiary & Joint Venture and Associate Companies at the end of the year.

**Internal financial control:**

The Company has in place adequate internal financial controls with reference to financial statements. During the financial year, such controls were tested and no reportable material weakness in the design or operation was observed.

**Director's responsibility statement:**

The Directors would like to inform the Members that the Audited Accounts for the financial year ended March 31, 2025, are in full conformity with the requirement of the Companies Act, 2013. The Financial Accounts are audited by the Statutory Auditors, M/s. SUNIT M CHHATBAR & CO, Chartered Accountants, (Firm Registration No. 141068W). The Directors further confirm that: -

- a) In the preparation of the annual accounts for the year ended March 31, 2025 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2025 and of the profit of the Company for the year ended on that date.
- c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- d) The Directors have prepared the annual accounts on a 'going concern' basis.
- e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

### **Deposits**

The Company has not accepted deposits from public falling within the ambit of Section 73 of the Act and The Companies (Acceptance of Deposits) Rules, 2014.

### **Performance evaluation of Board, Committees and Directors:**

Pursuant to the provisions of the Companies Act, 2013, the Board has carried out the annual performance evaluation of the Chairman, Individual Directors, as well as Board for FY 2024-25. The Board in their first Meeting reviewed the reports on performance assessment of the Board, and individual directors and found them to be satisfactory.

The evaluation has been carried out with the help of independent external agency employing software driven data compilation and analysis.

### **Changes in Key Managerial Personnel (KMP):**

Managing Director of the Company due to his pre-occupations and thereafter rejoined the position of Managing Directors w.e.f 30<sup>th</sup> August,2024. However, Mr Vineet Raj Mathur induced as the Managing Director of the Company w.e.f 16<sup>th</sup> July, 2025 whereas Mr. M. Balachandar continued as the Executive Director on the Board.

### **Statutory Auditors:**

The Members of the Company at the 04th Annual General Meeting held on 30th September, 20, have accorded their consent to appoint **M/s. SUNIT M CHHATBAR & CO, Chartered Accountants, (Firm Registration No. 141068W)**, as Statutory Auditors of the Company for a period of one years from the conclusion of 04th Annual General Meeting until the conclusion of next Annual General Meeting of the Company.

The Auditors' Report to the members for the year under review does not contain any qualification, reservation or adverse remark or disclaimer.

### **Secretarial Auditor:**

Pursuant to the provisions of Section 204 of the Companies Act 2013 and rules made thereunder; our company does not fulfill the criteria and secretarial audit is not applicable to our company.

### **PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE,2016:**

The Company has not made any one-time settlement for loans taken from the Banks or Financial Institutions, and hence the details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable.

### **ACKNOWLEDGMENT**

Your directors place on the record their appreciation of the Contribution made by employees, consultants at all levels, who with their competence, diligence, solidarity, co-operation and support have enabled the Company to achieve the desired results.

The board of Directors gratefully acknowledge the assistance and co-operation received from the Central and State Governments Departments, Shareholders and Stakeholders.



For and on behalf of the Board of Directors  
**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**

**Sd/-** M  
BALACHA  
NDAR

Digitally signed  
by M  
BALACHANDAR  
Date: 2025.09.01  
16:08:44 +05'30'

M. Balachandar  
Director  
DIN: 02678590

**Sd/-** VINEET  
RAJ  
MATHUR

Digitally signed  
by VINEET RAJ  
MATHUR  
Date: 2025.09.01  
14:52:01 +05'30'

Vineet Raj Mathur  
Managing Director  
DIN: 09480486

Dated: 01.09.2025  
Place: Hyderabad



# **ANNUAL AUDIT REPORT**

FOR

FINANCIAL YEAR  
**2024-2025**

OF

**OMNISTAR ENTERTAINMENT & MEDIA  
LIMITED**

**Auditor**  
**SUNIT M CHHATBAR & CO.**  
Chartered Accountants  
Gokul, Govind nagar St No 4, Gandhigram,  
Rajkot, Gujarat - 360007



# SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot - 360007

E-Mail - Chhatbar.sunit@gmail.com

Mo. 9033927693

## INDEPENDENT AUDITOR'S REPORT

To the Members of

**OMNISTAR ENTERTAINMENT & MEDIA 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 & MEDIA LIMITED** Company ("the Company"), which comprise the balance sheet as at 31<sup>st</sup> March, 2025, 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, 2025 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.





# SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot – 360007

E-Mail - Chhatbar.sunit@gmail.com

Mo. 9033927693

## 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:





# SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot – 360007

E-Mail - Chhatbar.sunit@gmail.com

Mo. 9033927693

- 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.





# SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot – 360007

E-Mail - Chhatbar.sunit@gmail.com

Mo. 9033927693

## 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, 2025 taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2025 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.





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Gokul, Govind nagar St No 4, Gandhigram, Rajkot – 360007

E-Mail - Chhatbar.sunit@gmail.com

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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.

Place: Rajkot

Date: 01/09/2025



For, Sunit M Chhatbar & Co.

Chartered Accountants

FRN No. 141068W

CA Sunit M Chhatbar

Proprietor

M. No. 166095

UDIN: 25166095BMNTLX8207



# SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot – 360007

E-Mail - Chhatbar.sunit@gmail.com

Mo. 9033927693

## “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 & MEDIA 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 company does not have any immovable properties which are freehold. Hence, reporting under this clause is not applicable.  
  
(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) As explained to us, the Company has not been sanctioned with the working capital limits in excess of five crore rupees, in aggregate from banks or financial institution on the basis of security of Immovable assets, hence reporting under this clause is not required.
- iii. According to the information and explanations given to us and based on the audit procedures conducted, the company has not made any investments in or provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms,





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E-Mail - Chhatbar.sunit@gmail.com

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Limited Liability Partnerships or any other parties during the year.

- iv. (a) 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.
- v. 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.
- vi. 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.
- vii. (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, Income-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.
- (b) According to the information and explanation given to us and the records of the company examined by us, there are no dues of GST outstanding on account of any dispute.
- viii. 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.
- ix. (a) In our opinion and according to the information and explanations given to us, the Company does not have any borrowings from banks or financial institutes. 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 willful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanation given to us, the company does not have any term loans, hence reporting under this clause is not required;
- (d) According to the information and explanation given to us, the company does not have any short term funds hence reporting under this clause is not required.





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- (e) According to the information and explanation given to us, the company does not have any subsidiaries, associates or joint ventures. Hence, reporting under this clause is not required.
- (f) According to the information and explanation given to us, the company does not have any subsidiaries, associates or joint ventures. Hence, reporting under this clause is not required.
- x. (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 Order does not arise.
- (b) According to the information and explanations given to us and based on our examination of records, the Company has allotted equity shares under a Right Issue during the year. As stated in Note 19, an amount of ₹272.53 Lakhs pertaining to the Right Issue subscription is pending receipt as at the balance sheet date. Since the subscription money has not been fully received, the funds raised have not yet been applied for the intended purposes.
- xi. (a) Based upon the audit procedures performed and according to the information and explanations given to us, 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.
- xii. 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.
- xiii. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv. According to the information and explanations given to us, the provisions of Section 138 of the Companies Act, 2013 relating to internal audit are not applicable to the company. Accordingly, reporting under clause 3(xiv) of the Order is not required.





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- xv. 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.
- xvi. (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.
- xvii. 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.
- xviii. There has been a resignation of the statutory auditors during the year. We have been appointed in the position of the resigning auditors. In our opinion, there were no issues, objections, or concerns raised by the outgoing auditors that need to be considered by us.
- xix. 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.
- xx. 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.
- xxi. Based on the information and explanations given to us and on the basis of our examination of the records of the Company, we report that the Company is not required to prepare consolidated financial statements.





# SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot - 360007

E-Mail - Chhatbar.sunit@gmail.com

Mo. 9033927693

For, Sunit M Chhatbar & Co.

Chartered Accountants

FRN No. 141068W

Place: Rajkot

Date: 01/09/2025



CA Sunit M Chhatbar

Proprietor

M. No. 166095

UDIN: 25166095BMNTLX8207



# SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot – 360007

E-Mail - Chhatbar.sunit@gmail.com

Mo. 9033927693

## **“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 & MEDIA 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 & MEDIA LIMITED** (“the Company”) as of March 31, 2025 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.





# SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot – 360007

E-Mail - Chhatbar.sunit@gmail.com

Mo. 9033927693

## 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, 2025, 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.

Place: Rajkot

Date: 01/09/2025



For, Sunit M Chhatbar & Co.

Chartered Accountants

FRN No. 141068W

CA Sunit M Chhatbar

Proprietor

M. No. 166095

UDIN: 25166095BMNTLX8207

**OMNISTAR ENTERTAINMENT & MEDIA 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 31/03/2025**

(Amount in INR Lakh)

Particulars	Note No.	Figures as at the end of current reporting period - 31-03-2025	Figures as at the end of previous reporting period - 31-03-2024
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	500.00	10.00
(b) Reserves and Surplus	2	561.67	321.76
(c) Money received against Share Warrants			
<b>(2) Share Application Money Pending Allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-Term Borrowings	3	-	-
(b) Deferred Tax Liabilities (Net)		0.37	0.02
(c) Other Long Term Liabilities	4	-	-
(d) Long-Term Provisions	5	-	-
<b>(4) Current Liabilities</b>			
(a) Short-Term Borrowings	6	3.44	0.70
(b) Trade Payables -	7		
(A) Total outstanding dues of MSME		-	-
(B) Total outstanding dues of Other than MSME		1,170.33	277.31
(c) Other Current Liabilities	8	24.32	4.16
(d) Short-Term Provisions	9	219.72	108.65
<b>Total Equity and Liabilities</b>		<b>2,479.86</b>	<b>722.60</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
(a) Property, Plant and Equipment and Intangible Assets	10		
(i) Property, Plant and Equipment		12.61	0.57
(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	-	-
<b>(2) Current Assets</b>			
(a) Current Investments	14	-	-
(b) Inventories	15	-	-
(c) Trade Receivables	16	2,083.67	697.23
(d) Cash and Cash Equivalents	17	57.18	15.08
(e) Short-Term Loans and Advances	18	29.80	9.50
(f) Other Current Assets	19	296.60	0.21
<b>Total Assets</b>		<b>2,479.86</b>	<b>722.60</b>
<b>Contingent Liabilities and Commitments</b>	20	-	-
<b>See accompanying notes to the Financial Statements</b>			

For and on Behalf of the Board of Directors of  
**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**

As per our report of even date.  
**For SUNIT M CHHATBAR & CO**  
Chartered Accountants  
Firm's Registration No. - 141068W

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**BALACHANDAR**  
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Date: 2025.09.01  
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VINEET  
RAJ  
MATHUR  
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by VINEET RAJ  
MATHUR  
Date: 2025.09.01  
13:24:33 +05'30'



*(Handwritten Signature)*

MALLICARJUNAN BALACHANDAR  
Director, DIN No - 2678590

VINEET RAJ MATHUR  
Managing Director, DIN No - 9480486

CA Sunit M Chhatbar )  
Proprietor  
Membership No. - 166095  
UDIN : 25166095BMNTLX8207

Place : Hyderabad  
Date : 01/09/2025

Place : Rajkot  
Date : 01/09/2025

**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**  
CIN - U62013TG2022PLC159055

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

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2025**

(Amount in INR Lakh)

Particulars	Note No.	Figures for the current reporting period - 31-03-2025	Figure for the previous reporting period - 31-03-2024
I Revenue From Operations	A	1,443.56	713.98
II Other Income	B	-	0.27
<b>III Total Income (I+II)</b>	-	<b>1,443.56</b>	<b>714.25</b>
IV EXPENSES:			
Cost of Materials Consumed	C	955.42	241.26
Purchase of Stock-in-Trade	D	-	-
Change in inventory of finished goods	E	-	-
Change in inventory of Work-in-progress & Stock-in-Trade	F	-	-
Employee Benefits Expenses	G	16.96	24.00
Finance costs	H	-	-
Depreciation and amortization expenses	I	1.47	0.02
Other Expenses	J	28.36	24.03
<b>IV Total expenses</b>	-	<b>1,002.22</b>	<b>289.32</b>
V Profit/(Loss) before exceptional items and tax	(III-IV)	441.35	424.93
VI Exceptional Items	K	-	-
VII Profit before extraordinary items and tax	(V - VI)	441.35	424.93
VIII Extraordinary items	L	-	-
<b>IX Profit/(Loss) before tax</b>	<b>(VII-VIII)</b>	<b>441.35</b>	<b>424.93</b>
<b>X Tax expense: -</b>			
(1) Current Tax		111.08	106.95
(2) MAT Credit Entitlement		-	-
(3) Deferred Tax Assets / (Liabilities)	DTA/(DTL)	(0.35)	(0.02)
<b>XI Profit/(Loss) for the period from continuing operation</b>	<b>(IX-X)</b>	<b>329.92</b>	<b>317.96</b>
XII Profit/(Loss) for discontinued operation		-	-
XIII Tax expenses of discontinued operations		-	-
XIV Profit/(Loss) form Discontinued operation (after tax)	(XII-XIII)	-	-
<b>XV Profit/(Loss) for the period</b>	<b>(XI+XIV)</b>	<b>329.92</b>	<b>317.96</b>
XVI Earnings per equity share:			
(1) Basic	In Rs.	6.60	317.96
(2) Diluted	In Rs.	6.60	317.96

See accompanying notes to the Financial Statements

For and on Behalf of the Board of Directors of  
**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**

As per our report of even date.  
**For SUNIT M CHHATBAR & CO**  
Chartered Accountants  
Firm's Registration No. - 141068W

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Date: 2025.09.01  
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MALLICARJUNAN BALACHANDAR  
Director, DIN No - 2678590

VINEET RAJ MATHUR  
Managing Director, DIN No - 9480486



Sunit M Chhatbar )  
Proprietor  
Membership No. - 166095  
UDIN : 25166095BMNTLX8207  
Place : Rajkot  
Date : 01/09/2025

Place : Hyderabad  
Date : 01/09/2025

**OMNISTAR ENTERTAINMENT & MEDIA 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 31/03/2025**

Particulars	Amount in Lakh	
	INR	INR
<b>A : CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax		441.35
Add : Depreciation	1.47	
Add : Loss on sale of Assets	-	
Add : Interest expense	-	
Add : Others if any	-	1.47
Less : Interest income	-	
Less : Profit on sale of Assets	-	
Less : Others if any	-	
<b>Operating profit before working capital changes</b>		442.82
<b>Adjustments for:</b>		
Decrease/(Increase) in Receivables	(1,386.43)	
Decrease/(Increase) in Inventories	-	
Increase/(Decrease) in Payables	1,024.26	(362.17)
<b>Cash generated from operations</b>		80.64
Income Tax paid		(111.08)
<b>Cash flow before extraordinary item</b>		(30.43)
Proceeds from earthquake disaster settlement		-
<b>Net Cash flow from Operating activities</b>		<b>(30.43)</b>
<b>B : CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	(13.51)	
Sale of Fixed Assets	-	
Increase in Long & Short Term Advances & Investment	(20.30)	
Increase in other Current & NON Current Assets	(296.40)	
Less : Interest income	-	
<b>Net Cash used in Investing activities</b>		<b>(330.21)</b>
<b>C : CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issuance of share capital	400.00	
Proceeds from Long term Borrowings	-	
Proceeds from Short term Borrowings	2.74	
Subsidy & Other Rserve	-	
Interest paid	-	
<b>Net Cash used in financing activities</b>		<b>402.74</b>
<b>Net increase in Cash &amp; Cash Equivalents</b>		<b>42.10</b>
Cash and Cash equivalents as at	31/03/2024	15.08
Cash and Cash equivalents as at	31/03/2025	57.18
	<b>As on</b>	
<b>Cash &amp; Cash Equivalents</b>	<b>31/03/2025</b>	<b>31/03/2024</b>
Cash in Hand	11.68	13.83
Cash at Bank	45.50	1.25
<b>Cash &amp; Cash equivalents as stated</b>	<b>57.18</b>	<b>15.08</b>

(0.00)

**See accompanying notes to the Financial Statements**

For and on Behalf of the Board of Directors of  
**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**

As per our report of even date.  
**For SUNIT M CHHATBAR & CO**  
Chartered Accountants

M  
BALACHAN  
DAR

Digitally signed by  
M BALACHANDAR  
Date: 2025.09.01  
13:28:02 +05'30'

VINEET RAJ  
MATHUR

Digitally signed by  
VINEET RAJ MATHUR  
Date: 2025.09.01  
13:25:17 +05'30'

VINEET RAJ MATHUR  
Managing Director, DIN No - 9480486

MALLICARJUNAN BALACHANDAR  
Director, DIN No - 2678590

Place : Hyderabad  
Date : 01/09/2025



Firm's Registration No. - 141068W

CA Sunit M Chhatbar )

Proprietor

Membership No. - 166095

UDIN : 25166095BMNTLX8207

Place : Rajkot

Date : 01/09/2025

**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**  
CIN - U62013TG2022PLC159055

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

**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

Particulars	(Amount in INR Lakh)	
	Figures as at 31/03/2025	Figures as at 31/03/2024
<b>Note. - 1 Share Capital</b>		
<b>AUTHORISED SHARE CAPITAL</b>		
80,00,000 Equity Shares of face value of Rs. 10 Each	800.00	800.00
<b>ISSUED, SUBSCRIBED &amp; FULLY PAID UP CAPITAL</b>		
50,00,000 Equity Shares of face value of Rs. 10 Each	500.00	10.00
<b>Total</b>	<b>500.00</b>	<b>10.00</b>

**(a) Reconciliation of Number of shares at the beginning and at the end of the reporting period :**

Particulars	Figures as at 31/03/2025	Figures as at 31/03/2024
Number Of Equity Shares as at the beginning of the Financial year	100,000.00	10,000.00
Add : Number of Shares Issued during the period	400,000.00	90,000.00
Add : Bonus Shares Issued during the period	4,500,000.00	-
Less : Number of Shares Bought Back during the period	-	-
<b>Number Of Equity Shares as at the end of the financial Years</b>	<b>5,000,000.00</b>	<b>100,000.00</b>

**(b) Rights, Preferences and Restrictions 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 currently. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

**(c) Details of Shareholders holding more than 5% Shares in the company at the end of Reporting Period :**

SL NO.	Name of the Share Holders	No of Share	% of Share 31/03/2025	% of Share 31/03/2024
1	Vineet Raj Mathur	1800000	36.00%	37.00%
2	Anusha Mathur	1250000	25.00%	28.00%
3	M. Balachandra	500000	10.00%	20.00%
4	Kunal Raj Mathur	500000	10.00%	14.70%
	<b>Total</b>	<b>4050000</b>	<b>81.00%</b>	<b>99.70%</b>

**(d) Details of Shares held by the Promoters at the end of the year 2024-25 :**

SL NO.	Name of the Share Holders	31/03/2025		
		No of Share	% of Total Share	% change During the Year
1	Vineet Raj Mathur	1800000	36.00%	4764.86%
2	Anusha Mathur	1250000	25.00%	4364.29%
3	M. Balachandra	500000	10.00%	2400.00%
4	Kunal Raj Mathur	500000	10.00%	3301.36%
	<b>Total</b>	<b>4050000</b>	<b>81.00%</b>	<b>-</b>

**NOTE :** % change During the Year has been computed with respect to the number at the beginning of the year.



**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**  
CIN - U62013TG2022PLC159055

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Hyderabad, Telangana, India, 500016

**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

(Amount in INR Lakh)

Particulars	Figures as at 31/03/2025	Figures as at 31/03/2024
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**(e) Details of Shares held by Promoters at the end of the year 2023-24 :**

SL NO.	Name of the Share Holders	31/03/2024		
		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%
<b>Total</b>		<b>99700</b>	<b>99.70%</b>	<b>-</b>

**NOTE :** % change During the Year has been computed with respect to the number at the beginning of the year.

**Note - 2  
Reserves & Surplus**

**(a) Securities Premium**

Opening balance	-	-
Add : Addition during the year	360.00	-
Less : Bonus Share	360.00	-
Closing Balance at the end of of the year	<b>C</b>	<b>-</b>

**(b) Surplus (Statement of Profit & Loss )**

Opening balance	321.76	3.80
Add : Net Profit/(Loss) for the current year	329.92	317.96
	651.67	321.76
Less : Dividend	-	-
Less : Transfer	-	-
Less : Bonus Share	90.00	-
	90.00	-

Closing Balance at the end of of the year	<b>H</b>	<b>561.67</b>	<b>321.76</b>
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**GRAND TOTAL ( A+B+C+D+E+F+G+H )**      **561.67**      **321.76**



**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**  
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**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

Particulars	(Amount in INR Lakh)	
	Figures as at 31/03/2025	Figures as at 31/03/2024
<b>Note. - 3</b>		
<b>Long-Term Borrowing</b>		
<b>Secured Borrowings: -</b>		
(a) Bonds/debentures	-	-
(b) Term Loans - From Banks	-	-
Less : Installments Due Within One Year	-	-
	-	-
<div style="border: 1px solid black; padding: 5px;"> <i>Loan from .....Bank was taken during the year..... The Loan is repayable in ..... monthly instalments of Rs...../- each starting from ..... along with interest @....., from the date of loan. <b>The Loan is secured by hypothecation of vehicle and personal guarantee of directors of the company.</b> The Loan has Mature in the year .....</i> </div>		
(b) Term Loans - From other Parties	-	-
Less : Installments Due Within One Year	-	-
	-	-
(c) Deferred Payment Liabilities	-	-
(d) Deposits	-	-
(e) Loans and advances from Related Parties	-	-
(f) Long term maturities of finance lease obligation	-	-
(g) Other loans advances (specify nature)	-	-
	-	-
<b>Total Secured Borrowing (A)</b>	-	-
<b>UN-Secured Borrowings: -</b>		
(a) Bonds/debentures	-	-
(b) Term Loans - From Banks	-	-
Less : Installments Due Within One Year	-	-
	-	-
<div style="border: 1px solid black; padding: 5px;"> <i>Loan from .....Bank was taken during the year..... The Loan is repayable in ..... monthly instalments of Rs...../- each starting from ..... along with interest @....., from the date of loan. The Loan has Mature in the year .....</i> </div>		
(b) Term Loans - From other Parties	-	-
Less : Installments Due Within One Year	-	-
	-	-
(c) Deferred Payment Liabilities	-	-
(d) Deposits	-	-
(e) Loans and advances from Related Parties	-	-
(f) Long term maturities of finance lease obligation	-	-
(g) Other loans advances (specify nature)	-	-
	-	-
<b>Total UN-Secured Borrowing (B)</b>	-	-
<b>GRAND TOTAL ( A+B )</b>	-	-



**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**  
CIN - U62013TG2022PLC159055

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**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

Particulars	(Amount in INR Lakh)	
	Figures as at 31/03/2025	Figures as at 31/03/2024
<b>Note. - 4</b>		
<b>Other Long-Term Liabilities</b>		
(a) Trade Payables		
(I) Total outstanding dues of MSME	[Sub Note -1]	-
(II) Total outstanding dues of Other than MSME	[Sub Note -1]	-
(b) Others (specify nature)	-	-
<b>Total</b>	-	-
<b>Note. -5</b>		
<b>Long-Term Provisions</b>		
(a) Provisions for Employee Benefits	-	-
(b) Others (Dues of Capital Assets Purchase)	-	-
<b>Total</b>	-	-
<b>Note. - 6</b>		
<b>Short-Term Borrowings</b>		
<b>Secured Borrowings: -</b>		
(a) <b>Loans Repayable on Demand :</b>		
From Banks	-	-
From other Parties	-	-
(b) Loans and advances from Related Parties	-	-
(c) Deposits	-	-
(d) Other loans advances (specify nature)	-	-
(e) Current Maturities of Long Term Borrowings	-	-
<b>Total Secured Borrowing (A)</b>	-	-
<b>UN-Secured Borrowings: -</b>		
(a) <b>Loans Repayable on Demand :</b>		
From Banks	-	-
From other Parties	-	0.70
) Loans and advances from Related Parties	3.44	-
) Deposits	-	-
(d) Other loans advances (specify nature)	-	-
(e) Current Maturities of Long Term Borrowings	-	-
<b>Total UN-Secured Borrowing (A)</b>	<b>3.44</b>	<b>0.70</b>
<b>GRAND TOTAL ( A+B )</b>	<b>3.44</b>	<b>0.70</b>



**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**  
CIN - U62013TG2022PLC159055

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Hyderabad, Telangana, India, 500016

**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

Particulars	(Amount in INR Lakh)	
	Figures as at 31/03/2025	Figures as at 31/03/2024
<b>Note. - 7</b>		
<b>Trade Payable</b>		
<b>Trade payables as per the Ageing Schedule</b>	<b>[Sub Note -1]</b>	
(A) Total outstanding dues of MSME	-	-
(B) Total outstanding dues of Other than MSME	1,170.33	277.31
<b>Total</b>	<b>1,170.33</b>	<b>277.31</b>

**Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:**

Amount remaining unpaid at the end of each accounting year:		31/03/2025	31/03/2024
(a)	Total Outstanding Principal at the end of the year	-	-
	Total Outstanding Interest at the end of the year	-	-
	<b>Total Outstanding of MSME</b>	-	-
(b)	The amount of interest paid by the buyer under MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c)	The amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act, 2006 not paid)	-	-
(d)	The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e)	The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23 of MSMED Act 2006.	-	-

**Note. - 8**  
**Other Current liabilities:**

(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 refund	-	-
(g) Unpaid matured deposits and interest accrued thereon	-	-
(h) Unpaid matured debentures and interest accrued thereon;	-	-
(i) <b>Other payables :</b>	-	-
GST Payables	10.49	4.16
Other payables	11.72	-
Consultancy Fee Payable	-	-
Directors Salary	-	-
Salary Payable	0.85	-
Expenses Payable	1.25	-
<b>Total</b>	<b>24.32</b>	<b>4.16</b>



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**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

Particulars	(Amount in INR Lakh)	
	Figures as at 31/03/2025	Figures as at 31/03/2024
<b>Note. - 9</b>		
<b>Short-Term Provisions</b>		
(a) Provisions for Employee Benefits	-	-
(b) <b>Other Provisions :</b>		
Provision for Audit Fee	0.75	0.75
Provision for Tax Audit Fee	-	-
Prov for Tax / MAT Tax	218.97	107.90
<b>Total</b>	<b>219.72</b>	<b>108.65</b>

<b>Note No. - 11</b>		
<b>Non-Current Investments</b>		
<b>Other Investments :</b>		
(a) Investment Property	-	-
i) Investments in Equity Instruments	-	-
j) 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)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
Aggregate amount of quoted investments and market value	Not Applicable	Not Applicable
Aggregate amount of Unquoted Investment	-	-
Aggregate provision for diminution in value of investments.	-	-

<b>Note No. - 12</b>		
<b>Long-Term Loans and Advances:</b>		
(a) <b>Capital Advances :</b>		
Secured, considered good;	-	-
Unsecured, considered good;	-	-
Doubtful	-	-
Less : Provision for Doubtful Advances	-	-
(b) <b>Loans and advances to related parties :</b>		
Secured, considered good;	-	-
Unsecured, considered good;	-	-
Doubtful	-	-
Less : Provision for Doubtful Advances	-	-
(c) <b>Other Loans and Advances :</b>		
Secured, considered good;	-	-
Unsecured, considered good;	-	-
Doubtful	-	-
Less : Provision for Doubtful Advances	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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CIN - U62013TG2022PLC159055

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Hyderabad, Telangana, India, 500016

**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

Particulars	(Amount in INR Lakh)	
	Figures as at 31/03/2025	Figures as at 31/03/2024
<b>Note No. - 13</b>		
<b>Other Non-Current Assets:</b>		
(i) Long-term Trade Receivables :	[Sub Note -2 ]	
(a) Secured, considered good	-	-
(b) Unsecured, considered good	-	-
(c) Doubtful	-	-
(ia) Security Deposit	-	-
(ii) MAT Tax Credit	-	-
(iii) Others (specify nature)	-	-
<b>Total</b>	-	-
<b>Note No. - 14</b>		
<b>Current Investments</b>		
(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).	-	-
<b>Total</b>	-	-
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	-	-
Aggregate provision made for diminution in value of investments.	-	-
<b>Note No. - 15</b>		
<b>Inventories</b>		
(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) Goods in Transit - Rawmaterial & Loose Tools	-	-
(h) Others (specify nature).	-	-
<b>Total</b>	-	-
Method of valuation shall be stated.	As Per Notes on Accounts	



**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**

CIN - U62013TG2022PLC159055

Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,  
Hyderabad, Telangana, India, 500016**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

Particulars	(Amount in INR Lakh)	
	Figures as at 31/03/2025	Figures as at 31/03/2024

**Note No. - 16  
Trade Receivables**

Trade Receivables, as per Ageing Schedules	[Sub Note -2]		
(a) Secured, considered good;		2,083.67	697.23
(b) Unsecured, considered good;		-	-
(c) Doubtful		-	-
<b>Total</b>		<b>2,083.67</b>	<b>697.23</b>

**Note No. - 17  
Cash and Cash Equivalents**

(a) Balances with banks;**		45.50	1.25
(b) Cheques, drafts on hand;		-	-
(c) Cash on hand		11.68	13.83
(d) Fixed Deposit with Bank		-	-
<b>Total</b>		<b>57.18</b>	<b>15.08</b>

\*\*Certain bank receipt entries were recorded in the financial year 2024-25, whereas the actual receipt of funds was realized in the subsequent financial year 2025-26.

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 separately stated.	Not Applicable	Not Applicable
Balances with banks to the extent held as margin money or security against the borrowings, guarantees, other commitments shall be disclosed separately.	Not Applicable	Not Applicable
Repatriation restrictions, if any, in respect of cash and bank balances shall be separately stated	Not Applicable	Not Applicable
Bank deposits with more than twelve months maturity shall be disclosed separately.	Not Applicable	Not Applicable

**Note. - 18  
Short-Term Loans and Advances:**

(a) Loans and advances to related parties (giving details thereof);			
(a) Secured, considered good		-	9.00
(b) Unsecured, considered good		29.80	-
(c) Doubtful		-	-
(b) Others (specify nature).		-	0.50
<b>Total</b>		<b>29.80</b>	<b>9.50</b>



**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**

CIN - U62013TG2022PLC159055

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**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

Particulars	(Amount in INR Lakh)	
	Figures as at 31/03/2025	Figures as at 31/03/2024
<b>Note. - 19</b>		
<b>Other Current Assets</b>		
(a) Advance paid to suppliers	11.89	-
(b) TDS Receivable	1.02	0.01
(c) Other	0.22	0.20
(d) GST Input	5.94	-
(e) Advance Tax Paid	5.00	-
(f) Calls Receivable*	272.53	-
<b>Total</b>	<b>296.60</b>	<b>0.21</b>

\* During the year, the Company has made a Right Issue of equity shares to its existing shareholders. The shares have been allotted; however, the consideration amount aggregating to ₹ 272.53 Lakhs towards the said Right Issue is yet to be received as on the Balance Sheet date. The said amount has been shown under "Call Receivables" in the financial statements. The said amount is fully recoverable and will be received in due course.

<b>Note. - 20</b>		
<b>Contingent Liabilities and Commitments</b>		
<b>(i) Contingent liabilities :</b>		
(a) Claims against the company not acknowledged as debt	-	-
(b) Guarantees excluding financial guarantees	-	-
(c) Other money for which the company is contingently liable	-	-
<b>(ii) Commitments :</b>		
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
(b) Uncalled liability on shares and other investment partly paid	-	-
(c) Other (specify nature)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

<b>Note No. - A</b>		
<b>Revenue From Operations</b>		
(a) Sale of Products	-	-
(b) Sale of Services	1,443.56	713.98
(c) Other operating revenues;	-	-
<b>Total</b>	<b>1,443.56</b>	<b>713.98</b>

<b>Note No. - B</b>		
<b>Other Income</b>		
(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	-	0.27
<b>Total</b>	<b>-</b>	<b>0.27</b>

<b>Note No. - C</b>		
<b>Cost of Materials Consumed</b>		
Opening Stocks of Raw Material	-	-
Add: Purchase of Raw Materials	-	-
Add: Direct Expenses/ Project Exp	955.42	241.26
Add: Freight & Transportation	-	-
Add: Packing Material	-	-
Add: Wages / Other Exp	-	-
Add: Wastage of Goods	-	-
	955.42	241.26
Less: Closing Stocks of Raw material	-	-
<b>Total</b>	<b>955.42</b>	<b>241.26</b>



**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**

CIN - U62013TG2022PLC159055

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Particulars	(Amount in INR Lakh)	
	Figures as at 31/03/2025	Figures as at 31/03/2024
<b>Note No. - D</b>		
<b>Purchase of Stock-in-Trade</b>		
Purchase of Stock-in-Trade	-	-
<b>Total</b>	-	-
<b>Note No. - E</b>		
<b>Changes in inventories of Finished Goods</b>		
Opening Stocks of Finished Goods	-	-
Closing Stocks of Finished Goods	-	-
<b>Total</b>	-	-
<b>Note No. - F</b>		
<b>Changes in inventories of WIP &amp; Stock-in-Trade</b>		
<b>Changes in Work-in-Progress</b>		
Opening Stocks of Work-in-Progress	-	-
Closing Stocks of Work-in-Progress	-	-
<b>Total (A)</b>	-	-
<b>Changes in Stock-in-Trade</b>		
Opening Stocks of Work-in-Progress	-	-
Closing Stocks of Work-in-Progress	-	-
<b>Total (B)</b>	-	-
<b>GRAND TOTAL (A+B)</b>	-	-
<b>Note No. - G</b>		
<b>Employee benefits expense</b>		
Salaries and Wages	11.25	9.45
Director Salary	5.15	14.40
Staff welfare expenses	-	0.15
Provident Fund Contribution	-	-
Goodwill Expenses	0.56	-
<b>Total</b>	<b>16.96</b>	<b>24.00</b>



**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**

CIN - U62013TG2022PLC159055

Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,  
Hyderabad, Telangana, India, 500016**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

Particulars	(Amount in INR Lakh)	
	Figures as at 31/03/2025	Figures as at 31/03/2024
<b>Note No. - H Finance Cost</b>		
(a) Interest expense;		
(A) Interest Expense on CC	-	-
(B) Interest Expense on TL	-	-
(C) Interest Expense	-	-
<b>Total (A)</b>	<b>-</b>	<b>-</b>
(b) Other Borrowing Costs		
(A) Inspection Charges	-	-
(B) Documentation Charge	-	-
(C) Loan Processing fee	-	-
<b>Total (B)</b>	<b>-</b>	<b>-</b>
(c) (A) Net Gain/Loss on foreign currency	-	-
<b>Total (C)</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL (A+B+C)</b>	<b>-</b>	<b>-</b>
<b>Note No. - I Depreciation &amp; Amotization Expense</b>		
Depreciation shall be classified as:		
(a) Depreciation of Tangible assets	1.47	0.02
(b) Amortization of intangible assets	-	-
<b>Total</b>	<b>1.47</b>	<b>0.02</b>
<b>Note No. - J Other Expenses</b>		
(a) <b>PAYMENT to Auditors</b>		
Statutory Audit Fee	3.95	1.17
OTHER Taxation matters	-	-
<b>Total (A)</b>	<b>3.95</b>	<b>1.17</b>
(b) <b>Other Exepenses</b>		
Tax Audit Fee	-	-
Consultancy Fee	-	-
Professional Fee	6.56	9.26
Printing & Stationary	-	-
Office Expenses	1.80	12.69
Travelling Expenses	2.61	0.72
Misc Expenses	-	0.01
Fuel Expenses	0.11	-
Production Expenses	12.00	-
Repair & Maintenance	0.16	-
Other Expenses	0.78	-
Bank charges	0.39	0.18
<b>Total (B)</b>	<b>24.41</b>	<b>22.86</b>
<b>GRAND TOTAL (A+B)</b>	<b>28.36</b>	<b>24.03</b>



**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**  
CIN - U62013TG2022PLC159055

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

**"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

Particulars	(Amount in INR Lakh)	
	Figures as at 31/03/2025	Figures as at 31/03/2024
<b>Note No. - K</b>		
<b>Exceptional Items</b>		
Loss due to fire	-	-
Voluntary retirement scheme (VRS) expense	-	-
One-time settlement with lenders	-	-
Loss / (Gain) on loan waiver	-	-
Loss on disposal of investment	-	-
<b>Total</b>	-	-
<b>Note No. - L</b>		
<b>Extraordinary items</b>		
Loss due to Earthquake	-	-
Flood damage to inventory and property yclone/Storm damage to factories or warehouses	-	-
<b>Total</b>	-	-
<b>Note No. - M</b>		
<b>Profit/(Loss) from discontinued operation</b>		
Profit/Profit/(Loss) for discontinued operation	-	-
Tax expenses of discontinued operations	-	-
<b>Total</b>	-	-



**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**

CIN - U62013TG2022PLC159055

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 AND STATEMENT OF PROFIT & LOSS as on 31st March 2025**

**Sub Note. - 1**  
**Trade Payables Ageing Schedule**

Trade Payables Ageing Schedule at the end of the year 2024-25

(Amount in INR Lakh)

Particulars	Outstanding for following periods from due date of payment (2024-25)				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) (a) Micro & Small Enterprises (MSME Payment Rule Applied)	-	-	-	-	-
(b) Medium Enterprises (MSME Payment Rule Not Applied)	-	-	-	-	-
(ii) Other Trade Payable (Other than MSME)	1,170.33	-	-	-	1,170.33
(iii) (a) Disputed Dues - Micro & Small Enterprises	-	-	-	-	-
(iii) (b) Disputed Dues - Medium Enterprises	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
<b>Total</b>	<b>1,170.33</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,170.33</b>

Notes :- The ageing requirement shall not apply to the trade payables which are not due for payment and as on Balance Sheet date there are no "Unbilled" and "Not due" trade payables, hence the same are not disclosed in the ageing schedule of 2024-25.

Trade Payables Ageing Schedule at the end of the year 2023-24

(Amount in INR Lakh)

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 & Small Enterprises (MSME Payment Rule Applied)	-	-	-	-	-
(b) Medium Enterprises (MSME Payment Rule Not Applied)	-	-	-	-	-
(ii) Other Trade Payable (Other than MSME)	277.31	-	-	-	277.31
(iii) (a) Disputed Dues - Micro & Small Enterprises	-	-	-	-	-
(iii) (b) Disputed Dues - Medium Enterprises	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
<b>Total</b>	<b>277.31</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>277.31</b>

Notes :- The ageing requirement shall not apply to the trade payables which are not due for payment and as on Balance Sheet date there are no "Unbilled" and "Not due" trade payables, hence the same are not disclosed in the ageing schedule of 2023-24.

**Sub Note. - 2**  
**Trade Receivables ageing schedule**

Trade Receivables ageing schedule at the end of the year 2024-25

(Amount in INR Lakh)

Particulars	Receivables for following periods from due date of payment (2024-25)					
	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	2,083.67	-	-	-	-	2,083.67
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-	-
<b>Total</b>	<b>2,083.67</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,083.67</b>

Trade Receivables ageing schedule at the end of the year 2023-24

(Amount in INR Lakh)

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	697.23	-	-	-	-	697.23
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-	-
<b>Total</b>	<b>697.23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>697.23</b>



**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**  
CIN - U62013TG2022PLC159055

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

**Property, Plant and Equipment and Intangible Assets**  
**Note No. - 10**

**(i) Property, Plant and Equipment as on 31-03-2025**

(Amount in INR Lakh)

SL NO.	Particulars	Rate of Dep	GROSS BLOCK				DEPRECIATION			NET BLOCK	
			Original COST	Addition	Sale / Scrap	Total As on 31/03/2025	Upto 31/03/2024	During the Year	Total As on 31/03/2025	As at 31/03/2025	As at 31/03/2024
1	Land		-	-	-	-	-	-	-	-	-
2	Air Conditioner		-	0.36	-	0.36	-	0.14	0.14	0.22	-
3	Computer		0.42	13.15	-	13.58	0.01	1.28	1.29	12.28	0.41
4	Software		0.17	-	-	0.17	0.01	0.06	0.07	0.10	0.16
5	Plant & Machinerles		-	-	-	-	-	-	-	-	-
<b>Current Year's Figures</b>			<b>0.60</b>	<b>13.51</b>	<b>-</b>	<b>14.10</b>	<b>0.02</b>	<b>1.47</b>	<b>1.50</b>	<b>12.61</b>	<b>0.57</b>
<b>Previous Year's Figures</b>			<b>-</b>	<b>0.60</b>	<b>-</b>	<b>0.60</b>	<b>-</b>	<b>0.02</b>	<b>0.02</b>	<b>0.57</b>	<b>-</b>

**(ii) Intangible Assets as on 31-03-2025**

(Amount in INR Lakh)

SL NO.	Particulars	Rate of Dep	GROSS BLOCK				DEPRECIATION			NET BLOCK	
			Original COST	Addition	Sale / Scrap	Total As on 31/03/2025	Upto 31/03/2024	During the Year	Total As on 31/03/2025	As at 31/03/2025	As at 31/03/2024
1	Goodwill		-	-	-	-	-	-	-	-	-
2	Brands / trademarks		-	-	-	-	-	-	-	-	-
3	Computer Software		-	-	-	-	-	-	-	-	-
<b>Current Year's Figures</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Previous Year's Figures</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**(iii) Capital-Work-in Progress (CWIP) as on 31-03-2025**

(Amount in INR Lakh)

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

SL NO.	CWIP	Amount in CWIP for a period of				Total 31/03/2025	Total 31/03/2024
		Less than 1 year	1-2 years	2-3 years	More than 3 years		
1	Projects in Progress	-	-	-	-	-	-
2	Projects Temporarily Suspended	-	-	-	-	-	-
<b>Total A</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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:

SL NO.	CWIP	Less than 1 year	To be completed in			Total 31/03/2025	Total 31/03/2024
			1-2 years	2-3 years	More than 3 years		
1	Project 1	-	-	-	-	-	-
2	Project 2	-	-	-	-	-	-
<b>Total B</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total (A+B)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**(iv) Intangible Assets under Development as on 31-03-2025**

(Amount in INR Lakh)

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

SL NO.	Intangible assets under development	Amount in CWIP for a period of				Total 31/03/2025	Total 31/03/2024
		Less than 1 year	1-2 years	2-3 years	More than 3 years		
1	Projects in Progress	-	-	-	-	-	-
2	Projects Temporarily Suspended	-	-	-	-	-	-
<b>Total A</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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:

SL NO.	Intangible assets under development	Less than 1 year	To be completed in			Total 31/03/2025	Total 31/03/2024
			1-2 years	2-3 years	More than 3 years		
1	Project 1	-	-	-	-	-	-
2	Project 2	-	-	-	-	-	-
<b>Total B</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total (A+B)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**

CIN - U62013TG2022PLC159055

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

**Fixed Assets Statement As Per Income Tax Act as on 31st March 2025**

Sl. No.	Particulars	Rate of Dep	WDV 01.04.2024	GROSS BLOCK Addition		Sale/ Scrap	Total As on 31/03/2025	On WDV	DEPRECIATION Addition		Additional Depreciation	Total As on 31/03/2025	WDV As On 31/03/2025
				Ist Half	2nd Half				Ist Half	2nd Half			
<b>Tangible Assets</b>													
1	Land	0.00%	-	-	-	-	-	-	-	-	-	-	-
2	Computer	40.00%	33,897.88	2,598.00	1,312,650.85	-	1,349,146.73	13,559.00	1,039.00	262,530.00	-	277,128.00	1,072,018.73
3	Software	40.00%	13,762.39	-	-	-	13,762.39	5,505.00	-	-	-	5,505.00	8,257.39
4	Air Conditioner	10.00%	-	35,594.88	-	-	35,594.88	-	3,559.00	-	-	3,559.00	32,035.88
5	Vehicles	15.00%	-	-	-	-	-	-	-	-	-	-	-
6	Office equipment	15.00%	-	-	-	-	-	-	-	-	-	-	-
<b>Current Year's Figures</b>			<b>47,660.27</b>	<b>38,192.88</b>	<b>1,312,650.85</b>	<b>-</b>	<b>1,398,504.00</b>	<b>19,064.00</b>	<b>4,598.00</b>	<b>262,530.00</b>	<b>-</b>	<b>286,192.00</b>	<b>1,112,312.00</b>
<b>Intangible Assets</b>													
1	Goodwill		-	-	-	-	-	-	-	-	-	-	-
2	Brands / trademarks	25.00%	-	-	-	-	-	-	-	-	-	-	-
3	Computer Software		-	-	-	-	-	-	-	-	-	-	-
<b>Current Year's Figures</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>			<b>47,660.27</b>	<b>38,192.88</b>	<b>1,312,650.85</b>	<b>-</b>	<b>1,398,504.00</b>	<b>19,064.00</b>	<b>4,598.00</b>	<b>262,530.00</b>	<b>-</b>	<b>286,192.00</b>	<b>1,112,312.00</b>



**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**  
CIN - U62013TG2022PLC159055

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

**Ratio Disclosure**

RATIOS	Numerator	Denominator	31/03/2025	31/03/2024	% of Variance
Current Ratio	Current Assests	Current Liabilities	1.74	1.85	-5.81%
Debt-Equity Ratio	Debt/Loan	Shareholder's Equity	0.00	0.00	52.89%
Debt Service Coverage Ratio	EBITDA	Debt Service	-	1,062.40	-100.00%
Return on Equity Ratio	Profit After Tax	Closing Shareholder's Equity	31.08%	95.84%	-67.58%
Inventory Turnover Ratio	Sales Account	Closing Stock	-	-	0.00%
Trade Receivable Turnover Ratio	Net Credit Sales or Total Sales	Avg. Debtor or Closing Debtor	0.69	1.02	-32.35%
Trade Payables Turnover Ratio	Net Credit Pur. or Total Purchase	Avg Creditor or Closing Creditor	-	-	0.00%
Net Capital Turnover Ratio	Net Annual Sales	Closing Working Capital	1.38	2.16	-36.19%
Net Profit Ratio	Net Profit After Tax	Net Sales	22.85%	44.53%	-48.68%
Return on Capital Employed	EBIT	Capital Employed	41.57%	128.09%	-67.54%
Return on Investment	Net Profit	Investment	65.53%	2970.52%	-97.79%



**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**

CIN - U62013TG2022PLC159055

Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,  
Hyderabad, Telangana, India, 500016**Deffered Tax Assets / Liability Calculation**

Financial Year		31/03/2025	
		Current Year	
		Companies Act	Income Tax Act
Depreciation As Per		147,066.20	286,192.00
Preliminary Exp		-	-
		<b>147,066.20</b>	<b>286,192.00</b>
<b>Timing Diference ( If Positive then DTA otherwise DTL )</b>		<b>(139,125.80)</b>	
	31/03/2025 DTA/(DTL)	(35,015.00)	
	31/03/2024 DTA/(DTL)	(2,461.00)	
	<b>31/03/2025 DAT/(DTL)</b>	<b>(37,476.00)</b>	
<b>IT Act Depreciation GREATER THAN Companies Act Depreciati</b>	<b>DTL</b>	<b>NEGATIVE</b>	
<b>IT Act Depreciation LESS THAN Companies Act Depreciation</b>	<b>DTL</b>	<b>POSITIVE</b>	

**Inocme Tax Liability Calculation**

Financial Year		31/03/2025	
<b>Net Profit before Tax</b>	<b>A</b>		<b>44,134,589.62</b>
<b>Add : Expenses Disallowed :</b>			
Dep as per Companies Act		147,066.20	
Preiminary Exp as per Companies Act		-	
<b>Total Addition in Profit</b>	<b>B</b>	-	<b>147,066.20</b>
<b>Less : Expenses Allowed :</b>			
Dep as per IT Act		(286,192.00)	
Preiminary Exp as per IT Act		-	
Carry forward loss + Unabsorbed Depreciation			
<b>Total Deduction from Profit</b>	<b>C</b>	-	<b>(286,192.00)</b>
<b>Taxable Profit</b>	<b>A+B+C</b>	-	<b>43,995,463.82</b>
<b>Tax @ 26% ( 25% + 4%)</b>			<b>11,107,795.00</b>
<b>Less: MAT Tax Credit.....</b>			-



**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**

CIN - U62013TG2022PLC159055

Flat No 402, Raj Royal Megistic 7-1-215/A, D K Road, Ameerpet,  
Hyderabad, Telangana, India, 500016**STATEMENT OF COMPUTATION OF TAX LIABILITY AS PER PROVISIONS OF SECTION 115JB  
OF THE INCOME TAX ACT, 1961**

<b>Net Profit as per Profit and Loss Account</b>		441,345.90
<b>Add:</b>		
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	1,470.66	
The amount of deferred tax and the provisions therefor	-	1,470.66
		<u>442,816.56</u>
<b>Less:</b>		
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	1,470.66	
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	-	1,470.66
		<u>441,345.90</u>
<b>Tax at 15 % of the above Book Profits</b>		<b>66,202.00</b>
		<u>66,202.00</u>
<b>Education Cess at 4 %</b>		<b>2,648.00</b>
<b>Tax payable as per 115 JB provisions (1)</b>		<b>68,850.00</b>
<b>Tax Payable other than 115JB Provisions (2)</b>		<b>11,107,795.00</b>
<b>Tax payable (Higher of 1 &amp; 2)</b>		<b>11,107,795.00</b>



**OMNISTAR ENTERTAINMENT & MEDIA LIMITED**  
CIN - U62013TG2022PLC159055

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

**Related Party Disclosure**

(i)	List of Related Parties	Relationship
	Vineet Raj Mathur	Managing Director
	Maliicarjunan Balachandar	Director
	Divya Rathi	Company Secretary
	Anusha Raj Mathur	Director
	Sudheep Raj Mathur	Relative of Director
	Vimal Raj Mathur	Relative of Director

**(ii) Related Party Transactions** (Amount in Lakhs)

Particulars	Relationship	31-Mar-25	31-Mar-24
<b>Director's Salary</b>			
Maliicarjunan Balachandar	Director	5.15	8.40
Vineet Raj Mathur	Managing Director	7.20	6.00
Divya Rathi	Company Secretary	22.50	-
<b>Loan Given</b>			
Anusha Raj Mathur	Director	0.99	-
Sudheep Raj Mathur	Relative of Director	0.17	-
<b>Repayment of Loan</b>			
Anusha Raj Mathur	Director	0.26	-
<b>Loan Repaid</b>			
Maliicarjunan Balachandar	Director	0.08	-
Vineet Raj Mathur	Managing Director	9.87	-
<b>Loan Taken</b>			
Vimal Raj Mathur	Relative of Director	3.30	-
Vineet Raj Mathur	Managing Director	1.95	-

**(iii) Related Party Balances** (Amount in Lakhs)

Particulars	Relationship	31-Mar-25	31-Mar-24
<b>Loans &amp; Advances Asset</b>			
Maliicarjunan Balachandar	Director	0.07	0.01
Vineet Raj Mathur	Managing Director	7.37	2.78
Anusha Raj Mathur	Director	0.73	2.52
Sudheep Raj Mathur	Relative of Director	0.17	-
<b>Unsecured Loan</b>			
Vimal Raj Mathur	Relative of Director	3.44	0.14



<b>OMNISTAR ENTERTAINMENT &amp; MEDIA LIMITED</b>
(Previously known as 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 Written Down 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 is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations include Sale of Services.

**i Taxation**

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable 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 & MEDIA LIMITED**

VINEET  
RAJ  
MATHUR

Digitally signed  
by VINEET RAJ  
MATHUR  
Date: 2025.09.01  
13:26:13 +05'30'

Vineet Raj Mathur  
Managing Director  
DIN : 09480486

M  
BALACHAN  
DAR  
Maliicarjunan Balachandar  
Director  
DIN : 2678590

Digitally signed by  
M BALACHANDAR  
Date: 2025.09.01  
13:27:01 +05'30'



**For Sunit M Chhatbar & Co**  
Chartered Accountants  
FRN -141068W

CA Sunit M Chhatbar  
Proprietor  
M. No- 166095  
UDIN : 25166095BMNTLX8207  
Date : 01/09/2025