

STRAT - MEDIA PARTNERS PRIVATE LIMITED

603, Sudhama Niwas, 16th Road, Khar West, Mumbai 400052
CIN NO. U22222MH2010PTC206190

Notice

Notice is hereby given that the 2nd Annual General Meeting of the members of **STRAT- MEDIA PARTNERS PRIVATE LIMITED** will be held on Saturday, 30th September, 2023 at 12.00 pm at the Registered Office of the Company at 603, Sudhama Niwas, 16th Road, Khar West, Mumbai 400052, to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited Balance Sheet as at 31st March, 2023 and Statement of Profit and Loss for the year ended on that date and the Reports of the Directors and Auditors thereon.

To appoint Auditors

2. To consider and if thought fit, to pass, with or without modification(s), the following Resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with the Companies (Audit and Auditors) Rules, 2014 made thereunder, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, the appointment of M/s. Hegde Joshi & Associates, Chartered Accountants, Mumbai (Firm Reg. No. 125866W) be and are hereby appointed as a Statutory Auditors of the Company for a period of 5 years and that they shall hold the office of the Statutory Auditors of the Company from the conclusion of 10th Annual General Meeting until the conclusion of 15th Annual General meeting for conduction statutory audit for the financial year 2024-25 on such remuneration as may be fixed by the Board of Directors in consultation with the Auditors."

By order of the Board of Directors

For STRAT- MEDIA PARTNERS PRIVATE LIMITED



Gurneet Kaur Bhatia

Director

DIN : 03098892

Date:05/09/2023

Registered office:
603, Sudhama Niwas,
16th Road,
Khar West,
Mumbai 400052

Notes:-

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and a proxy need not be a member.
2. In order to be effective, proxies must be deposited at the registered office of the company not less than 48 hours before the commencement of the meeting.

STRAT - MEDIA PARTNERS PRIVATE LIMITED

603, Sudhama Niwas, 16th Road, Khar West, Mumbai 400052

CIN NO. U22222MH2010PTC206190

DIRECTOR'S REPORT

To,

The Members,

DIRECTORS' REPORT

Your Directors have pleasure in presenting the Annual Report of the company together with the audited statement of accounts for the year ended 31st March, 2023.

1	Financial Results:	2023	2022
		Amount Rs.	Amount Rs.
	Gross Revenue and other Income Earned	0	0
	Less:		
	Employee benefits expenses	0	0
	Depreciation	0	0
	Finance	0	0
	Other Expenses	26,006	13,715
	Expenses	26,006	13,715
	Profit/(Loss) before Tax	(26,006)	(13,715)
	Less:		
	Provision for Taxation	0	0
	Taxes for Earlier Year/Short provisions	0	0
	Deferred Tax	0	0
	Profit/(Loss) after Tax	(26,006)	(13,715)

During the year under review the Total Gross Income was Rs.NIL as against previous year Rs.NIL and total Expenses Rs.26,006/- as against previous year Rs.13,715/-. The Profit/(Loss) before Tax was Rs.(26,006)/- as against previous year was Rs. (13,715). Provision for Taxation for the year is Rs.NIL as against the previous year is Rs. NIL. Taxes for Earlier year/Short Provisions is Rs.NIL as against the previous year is Rs. Nil. Deferred Tax Is Rs.NIL as against the previous year is Rs.NIL. The Profit after Tax is Rs.(26,006)/- as against previous year Rs. (13,715)/- which is carried forward to Balance Sheet.

2. DIVIDEND

Your Directors have not recommended any dividend to maintain sound cash Liquidity position and to build strong reserves and net worth which is essential for the growth of the Company and also with a view to maintain the debt equity ratio for availing the loan/credit facilities from the banks from time to time.

3. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, the Board of Directors of the Company hereby state and confirm that:

- a) in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- 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 at the end of the financial year and of the profit and loss of the Company for the year under review;
- c) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 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 directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

4. EXTRACT OF ANNUAL RETURN

Extract of the annual return as provided under sub-section (3) of section 92 of the Companies Act, 2013 as annexed as per Annexure A;

5. SECRETARIAL STANDARDS

The Directors state that applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly followed by the Company.

6. DIRECTORS AND KEY MANAGERIAL PERSONNEL AND CHANGES AMONG THEM

There has been no change in the constitution of Board during the period under review.

The provisions of Section 203 of the Companies Act, 2013 pertaining to appointment of Key Managerial Personnel are not applicable to the Company

7. NUMBER OF MEETINGS OF BOARD OF DIRECTORS

During the year under review Company held 6 (Six) Nos. i.e. 16/05/2022, 22/06/2022, 05/09/2022, 22/11/2022, 15/02/2023 and 24/03/2023 Board Meetings for the financial year 1st April, 2022 to 31st March, 2023.

8. CHANGE IN NATURE OF BUSINESS

There were no significant changes in the nature of the business of the Company during the period under review.

9. STATUTORY AUDITORS

At the 10th Annual General Meeting held on 30th November, 2021, Members appointed M/s.Hedge Joshi & Associates, Chartered Accountant (Firm No. 125866W) appointed as Statutory Auditors of your Company for a period of 5 years from conclusion of 10th Annual General Meeting until the conclusion of 15th Annual General Meeting to be held for the financial year 2024-2025.

M/s. Hedge Joshi & Associates, Chartered Accountants has also given their confirmation regarding compliance of conditions prescribed under Sections 139 and 141 of the Act in regard to continuation of their term.

10. EXPLANATION TO THE QUALIFICATION IN AUDITORS' REPORT

The Directors submit their explanation to the qualifications made by the Auditors in their report for the period ended 31st March, 2023. The relevant qualifications made by the Auditors and reply are as under:

11. MAINTENANCE OF COST RECORDS

The Directors state that the overall turnover of the company does not exceed the limit prescribed for maintenance of Cost Records as specified by the Central Government under Section 148(1) of the Companies Act, 2013, accordingly such accounts and records are not made and maintained by the Company.

12. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Your company has not directly or indirectly

- a) given any loan to any person or other body corporate other than usual advances envisaged in a contract of supply of materials if any,
- b) given any guarantee or provide security in connection with a loan to any other body corporate or person and
- c) acquired by way of subscription purchase or otherwise, the securities of any other body corporate exceeding sixty percent, of its paid-up share capital, free

reserve and securities premium account or one hundred percent of its free reserves and securities premium account whichever is more.

13. RELATED PARTY TRANSACTIONS

Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 of the Companies Act 2013 as per Statement- Form No. AOC 2 is Attached annexed Annexure B.

14. TRANSFER TO RESERVES

For the period ended 31st March 2023, the Company has not transferred any sum to Reserve.

15. TRANSFER OF UNCLAIMED/UNPAID AMOUNT TO INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to provisions of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended, ('Rules'), the dividend which remains unclaimed or unpaid for a period of seven years from the date of transfer to the Unpaid Dividend Account of the Company and shares on which dividend are unclaimed or unpaid for a consecutive period of seven years or more are liable to be transferred to IEPF. This clause is not applicable.

16. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There were no material changes and commitments affecting the financial position of the Company between the end of period to which this financial statements relate and the date of this Report.

17. DEPOSIT FROM PUBLIC

The Company has not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet.

a)	Accepted during the year	Nil
b)	Remained unpaid or unclaimed as the end of the year	Nil
c)	Whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved	Nil
(l)	At the beginning of the year	Nil

(ii)	Maximum during the year	Nil
(iii)	At the end of the year	Nil

The details of deposits which are not in compliance with the requirements of Chapter V of the Act

18. DETAILS OF MONEY ACCEPTED FROM DIRECTOR

During the period under review the Company has not accepted money in the form of unsecured loan from the director or relative of the director of the Company.

19. INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Board has adopted the procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting record, and the timely preparation of reliable financial disclosures.

20. PARTICULARS OF EMPLOYEES AND REMUNERATION

Disclosures pertaining to

(i) Since the company do not have any employees statement showing the details of the top 10 employees in terms of remuneration drawn- Not Applicable;

(ii) statement showing the details of employee employed throughout the financial year and is in receipt of remuneration of Rs. 1,02,00,000/- (Rupees One Crore and Two Lacs only) or more, or employed for a part of the year and in receipt of Rs. 8,50,000/- (Rupees Eight Lacs and Fifty Thousand only) or more a month – Not Applicable

as required under Rule 5(2) and 5(3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

21. SHARE CAPITAL

During the financial year, the Company's Authorised Share Capital and Paid up Capital of the Company, details are as follows:

The Authorised Share Capital of the Company at the time of Incorporation of the Company was Rs. 1,00,000/- divided into 10,000 Equity Shares of Rs. 10/- each.

The Issued, Subscribed and Paid-up Capital of the Company is Rs. 1,00,000/- divided into 10,000 Equity Shares of Rs. 10 each.

22. ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS, SWEAT EQUITY, ESOS ETC., IF ANY

The Company has not issued shares with differential voting rights nor granted stock options nor sweat equity during the period under review.

23. RISK MANAGEMENT POLICY

The Board of Directors facilitates the execution of Risk Management Practices in the Company, in the areas of risk identification, assessment, monitoring, mitigation and reporting. At present the Company has not identified any element of risk which may threaten the existence of the Company.

24. SUBSIDIARIES/ ASSOCIATES OR JOINT VENTURES

During the period under review, no Company has become or ceased to be Subsidiary, Associates or Joint Venture of the Company.

25. SIGNIFICANT ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNAL

There are no significant material orders passed by the Regulators / Courts /Tribunals which would impact the going concern status of the Company and its future operations.

26. DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM, IF ANY,

The threshold limit provided under Section 177(9) read with Rule 7 of the Companies (Meeting of Board and its Power) Rule, 2014 is not applicable on the Company.

27. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Information pursuant to Section 134(3)(m) of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014 in respect of conservation of energy, technology absorption and foreign exchange earnings and outgo

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

A) CONSERVATION OF ENERGY:

i)	The steps taken or impact on conservation of energy	Not Applicable
ii)	The Steps taken by the company for utilizing alternate source of energy;	Not Applicable

iii)	The Capital investment on energy conservation equipments;	Not Applicable
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(B) TECHNOLOGY ABSORPTION:

i)		The efforts made towards technology absorption;	Not Applicable
ii)		The benefits derived like product improvement, cost reduction, product development or import substitution;	Not Applicable
iii)		In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)	Not applicable
	a)	The detail of technology imported;	
	b)	The year of import;	
	c)	Whether the technology been fully absorbed;	
	d)	If not fully absorbed, areas where absorption has not been taken place, and the reason thereof; and	
iv)		The expenditure incurred on Research and Development	Not applicable

(C) FOREIGN EXCHANGE EARNINGS AND OUTGO:

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows

(Rs.)

Particulars	2023	2022
Foreign Exchange Expenses	NIL	NIL
Foreign Exchange earnings	NIL	NIL

28. STATEMENT OF THE INDEPENDENT DIRECTOR:

The Company is a Private Limited Company therefore the provision of Section 149 (6) of the Companies Act, 2013 is not applicable.

29. APPOINTMENT OF DIRECTORS AND REMUNERATION COMMITTEE

The Company is a Private Limited Company and provision of Section 178(1) of the Companies Act, 2013 is not applicable.

30. SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Since the number of employees in the company does not exceed 10, the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 is not applicable to the Company.

31. ESTABLISHMENT OF CSR POLICY AND RELATED DISCLOSURE / COMPLIANCES

The Company does not cross the threshold limit provided under Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 relating to Corporate Social Responsibility, hence CSR is not applicable to the Company.

32. FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12), OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT.

The Statutory Auditors have not reported any incident of fraud to the Board of Directors of the Company.

33. DETAILS OF APPLICATION / ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year.

34. 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

As Company has not done any one time settlement during the year under review hence no disclosure is required.

35. ACKNOWLEDGEMENT

We take the opportunity to express our deep sense of gratitude to Bankers and customers for their continued guidance and support. Your directors would like to record their sincere appreciation of their dedicated efforts put in by employees

across all levels in the organization, which have enabled the company to start operations. And to you, our shareholders, we are deeply grateful for the confidence and faith that you have always placed on us.

**For and on behalf of the Board
For. STRAT-MEDIA PARTNERS PRIVATE LIMITED**



(Director)
Anil Srivatsa
Din No. 03033812



(Director)
Gurneet Kaur Bhatia
Din No. 03098892

Date: 05/09/2023

Annexure A

Extract of annual return.-

The extract of the annual return attached with the Board's Report **Form No. MGT.9 As Annexure No. A**

Form No. MGT.9

EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31st March, 2022

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

i) CIN: **U22222MH2010PTC206190**

ii) Registration Date: **02/08/2010**

iii) Name of the Company: **STRAT-MEDIA PARTNERS PRIVATE LIMITED**

iv) Category/Sub-Category of the Company: **Company Limited by Shares/Non-govt Company**

v) Address of the Registered office and contact details:

603, SUDHAMA NIWAS, 16TH ROAD, KHAR WEST MUMBAI - 400052

i) Whether listed company Yes / No- No.

vii) Name, Address and Contact details of Registrar and Transfer Agent, if any- No.

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated:-

Sr. No.	Name and Description of Main products/services	NIC code of product	% of Total turnover of the Company
1.	Radio Broadcasting Services over the Internet	60100	100%
2			

holding nominal capital share upto Rs. 1 lacs									
ii) Individual shareholders holding nominal share capital in excess of rs. 1 lakh	-	-	-	-	-	-	-	-	-
c) Others	-	-	-	-	-	-	-	-	-
Sub total B (2)	-	-	-	-	-	-	-	-	-
Total Shareholding B=(B)(1)+(B)(2)	-	-	-	-	-	-	-	-	-

C. Shares held by Custodian for GDRs and ADRS	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)		10000	10000	100		10000	10000	100	nil

li) Shareholding of Promoters:

Sr.No.	Shareholders Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total shares of the Company	% of shares pledged/encumbered to total shares	No. of Shares	% of total shares of the Company	% of shares pledged/encumbered to total shares	
1	Gurneet Kaur Bhatia	5000	50	Nil	5000	50	Nil	nil
2	Anil Srivatsa	5000	50	Nil	5000	50	Nil	nil
	Total	10000	100		10000	100		

Changes in promoters Shareholding (Please Specify, if there is no change)

Sr.No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the Company	No. of Shares	% of Total Shares of the Company
	At the Beginning of the year	10000	100	10000	100
	Date wise Increase/Decrease in promoters Shareholding during the year specifying the reasons for increase /decrease (eg. Allotment /transfer/bonus/sweat Equity	Nil	Nil	Nil	Nil
	At the end of the year	10000	100	10000	100

iv. Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and holders of GDRs and ADRs):- Equity Shares

Sr.No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the Company	No. of Shares	% of Total Shares of the Company
	At the Beginning of the year	NIL	NIL	NIL	NIL
	Date wise Increase/Decrease in promoters Shareholding during the year specifying the reasons for increase /decrease (eg. Allotment /transfer/bonus/sweat	Nil	Nil	Nil	Nil

	Equity et				
	At the end of the year	NIL	NIL	NIL	NIL

iv. Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and holders of GDRs and ADRs.): - Compulsorily Convertible Preference Share

Sr.No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the Company	No. of Shares	% of Total Shares of the Company
	At the Beginning of the year	NIL	NIL	NIL	NIL
	Date wise Increase/Decrease in promoters Shareholding during the year specifying the reasons for increase /decrease (eg. Allotment /transfer/bonus/sweat Equity et	Nil	Nil	Nil	Nil
	At the end of the year	NIL	NIL	NIL	NIL

V. Shareholding of Directors and Key Managerial Personnel

Sr.No.		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of Shares	% of total Shares of the Company	No. of Shares	% of Total Shares of the Company
	For each of the Directors and KMP				
	At the Beginning of the year	10000	100	10000	100
	Date wise Increase/Decrease in promoters Shareholding during the year specifying the reasons for				

	increase /decrease (eg. Allotment /transfer/bonus/sweat Equity et				
	At the end of the year	10000	100	10000	100

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans	Depo sits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Princip al amount	-	6,76,000	-	6,76,000
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but no due	-	-	-	-
Total (i+ii+iii)	-	6,76,000	-	6,76,000
Changes in Indebtedness during the financial year				
Addition	-	-	-	-
Reduction	-	-	-	-
Net Changes	-	-	-	-
Indebtedness at the end of the financial year	-	-	-	-
1. Principal amount	-	-	-	-

2. Interest due but not paid	-	-	-	-
3. Interest accrued but not due	-	-	-	-
Total (i+ii+iii)		6,76,000		6,76,000

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

Sr. No.	Particulars of remuneration	Name of MD/WTD/manager				Total Amount
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 196	NIL	NIL	NIL	NIL	NIL
2.	Stock Option	NIL	NIL	NIL	NIL	NIL
3.	Sweat Equity	NIL	NIL	NIL	NIL	NIL
4.	Commission - As % of Profit - Other Specify	NIL	NIL	NIL	NIL	NIL
5.	Others, please specify	NIL	NIL	NIL	NIL	NIL
	Total (A)	NIL	NIL	NIL	NIL	NIL
	Celling as per the Act	NIL	NIL	NIL	NIL	NIL

B. Remuneration to other Directors:

Sr. No.	Particulars of remuneration	Name of MD/WTD/manager				Total Amount

	3. Independent Directors Fees for attending board committee meetings commissions Others, please specify	-	-	-	-	-
	Total (1)	-	-	-	-	-
	4. Other Executive Directors	-	-	-	-	-
	Fees for attending board committee meetings					
	Commission	-	-	-	-	-
	Others, please Specify-Remuneration	-	-	-	-	-
	Total (2)	-	-	-	-	-
	Total (B) = (1+2)	-	-	-	-	-
	Total Managerial Remuneration	-	-	-	-	-
	Overall Ceiling as per the act.	-	-	-	-	-

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sr. No.	Particulars of remuneration	KEY MANAGERIAL PERSONNEL			
		CEO	Company secretary	CFO	Total
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites u/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 196	NIL	NIL	NIL	NIL
2	Stock Option	NIL	NIL	NIL	NIL
3	Sweat Equity	NIL	NIL	NIL	NIL
4	Commission	NIL	NIL	NIL	NIL

	- As % of Profit - Other Specify				
5	Others, please specify	NIL	NIL	NIL	NIL
	Total (A)	NIL	NIL	NIL	NIL
	Celling as per the Act	NIL	NIL	NIL	NIL

VII. PENALTIES /PUNISHMENT/COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty/ punishment/ compounding fees imposed	Authority [RD/NCLT/Court}	Appeal made if any give details
A Company					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
B. DIRECTORS					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
D. Other officers in default					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL



Hegde Joshi & Associates

Chartered Accountants

Independent Auditor's Report

To the Members of Strat Media Private Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Strat Media Private Limited** ("the Company"), which comprise the Balance sheet as at March 31, 2023, the Statement of Profit and Loss, 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, as amended ("the Act") 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, 2023, its loss for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. 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 Act 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 audit opinion on the standalone 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 for the financial year ended March 31, 2023. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether such 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 for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. 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 the 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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



Independent Auditor's Report (Continued)

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Report on Other Legal and Regulatory Requirements

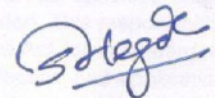
1. The Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act is not applicable to the company, therefore our report does not contain matters specified in the aforesaid order.
2. As required by Section 143(3) 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 purposes 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 dealt with by this Report are in agreement with the books of account;



Independent Auditor's Report (Continued)

- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
- (e) On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
- (g) In our opinion, the managerial remuneration for the year ended March 31, 2023 has been paid / provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to 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, as amended 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 on its financial position in its standalone financial statements;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There has been no delay in transferring amounts, 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 and as disclosed in the note 1 to the standalone financial statements, no funds 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(s) or entity(ies), including foreign entities ("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 and as disclosed in the note 1 to the standalone financial statements, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("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; and
 - c) Based on such audit procedures that were 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 (a) and (b) contain any material misstatement.

For Hegde Joshi & Associates
Chartered Accountants
ICAI Firm Registration Number: 125866W



CA Suresh Hegde

Partner

Membership Number: 048662
UDIN: 23048662BGTWEH9828

Place: Mumbai
Date: 05th September 2023



STRAT-MEDIA PARTNERS PRIVATE LIMITED

BALANCE SHEET AS AT 31ST MARCH, 2023

Particulars	Note	CURRENT YEAR (RS.)	PREVIOUS YEAR (RS.)
I. EQUITY AND LIABILITIES			
<u>(1) Shareholder's Funds</u>			
(a) Share Capital	2	100,000	100,000
(b) Reserves and Surplus	3	-691,162	-665,156
		-591,162	-565,156
<u>(2) Share Application Money Pending Allotment</u>			
		-	-
<u>(3) Current Liabilities</u>			
(a) Short-Term Borrowings	4	676,000	676,000
(b) Trade Payables			
(i) total outstanding dues of micro enterprises and small enterprises			
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	5	126,504	100,498
		802,504	776,498
Total Equity & Liabilities		211,342	211,342
II. ASSETS			
<u>(1) Non-Current Assets</u>			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment		-	-
(ii) Intangible Assets		-	-
(iii) Capital Work in Progress		-	-
		-	-
(b) Deferred Tax Assets (Net)		-	-
(c) Long Term Loans and Advances		-	-
<u>(2) Current Assets</u>			
(a) Current Investments	6	100,000	100,000
(b) Cash and Cash Equivalents	7	111,342	111,342
		211,342	211,342
III. NOTES FORMING PART OF THE FINANCIAL STATEMENT			
	1 - 10		
Total Assets		211,342	211,342

This is the Balance Sheet referred to in our Report of even date.

FOR HEGDE JOSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

SURESH
RAMALING
HEGDE

Digitally signed by
SURESH
RAMALING HEGDE

(CA SURESH HEGDE)
PARTNER

Membership No. : 048662
Firm Reg. No.: 125866W
UDIN: 23048662BGTWEH9828

PLACE: MUMBAI
DATED: 05/09/2023

FOR STRAT MEDIA PARTNERS PRIVATE LIMITED

GURNEET
KAUR
BHATIA

(DIRECTOR)

ANIL
SRIVATSA
ANIL
SRIVATSA

(DIRECTOR)

PLACE: MUMBAI
DATED: 05/09/2023

STRAT-MEDIA PARTNERS PRIVATE LIMITED

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31ST MARCH, 2023

	Particulars	Note	CURRENT YEAR (RS.)	PREVIOUS YEAR (RS.)
	Income			
I	Revenue from Operations		-	-
II	Other Income		-	-
III	III. Total Revenue (I + II)		-	-
	Expenses:			
IV	Employee Benefit Expenses	8	-	-
	Other Administrative Expenses	9	26,006	13,715
	Total Expenses (IV)		26,006	13,715
V	Profit Before Exceptional and Extraordinary Items and Tax	(III - IV)	-	13,715
VI	Exceptional Items		-	-
VII	Profit Before Extraordinary Items and Tax (V - VI)		-	13,715
VIII	Extraordinary Items		-	-
IX	Profit Before Tax (VII - VIII)		-	13,715
X	Tax Expense:			
	a) Current Tax		-	-
	b) Deferred Tax		-	-
XI	Profit/(Loss) for the period	(IX-X)	-	13,715
XII	Earning per Equity Share:			
	a) Basic		N.A	N.A
	b) Diluted		N.A	N.A
XIII	NOTES FORMING PART OF FINANCIAL STATEMENT	1 - 10		N.A

This is the Profit & Loss Statement referred to in our Report of even date.

FOR HEGDE JOSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

SURESH
RAMALING
HEGDE

Digitally signed by
SURESH
RAMALING HEGDE

(CA SURESH HEGDE)

PARTNER

Membership No. : 048662

Firm Reg. No.: 125866W

UDIN: 23048662BGTWEH9828

PLACE: MUMBAI

DATED: 05/09/2023

FOR STRAT MEDIA PARTNERS PRIVATE LIMITED

GURNEET

KAUR

BHATIA

(DIRECTOR)

Digitally
signed by
ANIL
SRIVATSA
ANIL
SRIVATSA

(DIRECTOR)

PLACE: MUMBAI

DATED: 05/09/2023

STRAT-MEDIA PARTNERS PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March 2023

Note : 2 Share Capital

Sr. No	Particulars	Current Year	Previous Year
1	AUTHORISED CAPITAL 10,000 Equity Shares of Rs. 10/- each.	100,000	100,000
		100,000	100,000
2	ISSUED , SUBSCRIBED & PAID UP CAPITAL 10,000 Equity Shares of Rs. 10/- each.	100,000	100,000
		100,000	100,000
	Details of shares held by each shareholder:		
	Equity Shares with Voting Rights-	No. of Shares	% of Shares
	a) Anil Srivatsa	5,000	50%
	b) Gurneet Kaur Bhatia	5,000	50%

Note : 3 Reserve & Surplus

Sr. No	Particulars	Current Year	Previous Year
1	Surplus (Profit & Loss Account)		
	Balance brought forward from previous year	-665,156	-651,441
	Add: Loss for the year	-26,006	-13,715
	Closing balance	-691,162	665,156
	Total	-691,162	-665,156

Note : 4 Short Term Borrowings

Sr. No	Particulars	Current Year	Previous Year
1	Unsecured Loans & Advances From Directors-		
	Anil Srivatsa	350,000	350,000
	Gurneet Kaur Bhatia	326,000	326,000
	Total	676,000	676,000

Note : 5 Trades Payable (Outstanding for following periods from due date of payment)

Sr. No	Particulars	Current Year	Previous Year
1	MSME		
	i) Less than 1 year	-	-
	ii) 1-2 years	-	-
	iii) 2-3 years	-	-
	iv) more than 3 years	-	-
		-	-
2	Others		
	i) Less than 1 year	26,006	13,715
	ii) 1-2 years	13,715	15,010

	iii) 2-3 years	15,010	17,260
	iv) more than 3 years	71,773	54,513
		126,504	100,498
3	<u>Disputed dues- MSME</u>		
	i) Less than 1 year	-	-
	ii) 1-2 years	-	-
	iii) 2-3 years	-	-
	iv) more than 3 years	-	-
		-	-
4	<u>Disputed dues- Others</u>		
	i) Less than 1 year	-	-
	ii) 1-2 years	-	-
	iii) 2-3 years	-	-
	iv) more than 3 years	-	-
		-	-
	Total	126,504	100,498

STRAT-MEDIA PARTNERS PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March 2023

Note : 6 Current Investment

Sr. No	Particulars	Current Year	Previous Year
1	Kites Films Pvt Ltd	100,000	100,000
	Total	100,000	100,000

Note : 7 Cash & Cash Equivalent

Sr. No	Particulars	Current Year	Previous Year
1	<u>Cash-in-Hand</u> Cash in hand	-	-
	Sub Total (A)	-	-
2	<u>Balance with Bank</u> a) Current A/c. with HDFC A/c No. 00602560011848	111,342	111,342
	Sub Total (B)	111,342	111,342
	Total [A + B]	111,342	111,342

STRAT-MEDIA PARTNERS PRIVATE LIMITED

Notes forming part of the Financial Statements for the year ended 31st March 2023

Note : 8 Employee Benefit Expenses

Sr. No	Particulars	Current Year	Previous Year
1	Salary & Allowances	-	-
	Total	-	-

Note : 9 Other Administrative Expenses

Sr. No	Particulars	Current Year	Previous Year
1	Audit Fess	1,770	1,770
2	ROC Filling Fees	930	620
3	Professional Fees	23,306	11,325
	Total	26,006	13,715

STRAT-MEDIA PARTNERS PVT. LTD

Note 1 forming part of the Financial Statement for the year ended 31st March 2023.

1 SIGNIFICANT ACCOUNTING POLICIES:

A). Accounting Convention:

The company is engaged in the business of providing content, digital or otherwise, owners, aggregators, media and event managers, advertising and publicity agents, consultants and contractors and advisory services to various clients. However, the company has not done any commercial activities during the year. The Financial Statements are prepared under the historical cost convention on accrual basis and comply with the Accounting Standards referred to in Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.

B). Recognition of Income and Expenditure:

Revenues / Incomes and Costs / Expenditure are generally accounted on accrual basis as and when they are earned or incurred except those associated with significant uncertainties.

C). Fixed Assets:

Fixed assets are stated at cost of acquisition. They are at historical cost less accumulated depreciation.

D). Depreciation:

Depreciation on fixed assets has been provided by Written Down Value method at the rates specified under Companies Act, 2013 based on the useful life of each and every assets.

E). Foreign Currency Transactions:

- i). Transactions in foreign currencies are recorded at the exchange rate prevailing / converted at the time of receipt of remittance or payment.
- ii). Current assets and liabilities are translated at the rate prevailing at year end.

G). Taxes on Income:

- i). Provision for current Income tax is made on the basis of the assessable income under the Income Tax Act, 1961.
- ii). Deferred tax resulting from 'timing difference' between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantially enacted as on the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is a reasonable certainty that the asset will be realized in future.

H).	Contingent Liability Not Provided For	:	NIL
I).	Estimated amount of contracts remaining to be executed on capital account and not Provided for	:	NIL
J).	Value of Imports	:	NIL
K).	Foreign Currency transactions	:	
	Expenditure towards Consultancy Content Charges	:	NIL
	Expenditure towards Content Charges	:	NIL
	Expenditure towards Data Streaming & Support Charges	:	NIL
	Earnings in Foreign Exchange	:	NIL

L). Expenditure on Employees:

a) Employed throughout the year and drawing salary not less than Rs. 60,00,000/- p.a.

i) No. of Employees : NIL
ii) Remuneration and Perquisites : NIL

b) Employed for part of the year and drawing salary not less than Rs. 5,00,000/- p.m.

i) No. of Employees : NIL
ii) Remuneration and Perquisites : NIL

M). Break-up of Fees & Remuneration to Directors:

No. of Directors : 2
Remuneration : NIL
Consultancy & Professional Fees : NIL

N). Break-up of Auditors Remuneration:

As Audit Fees : Rs. 1,770/-
For Taxation Matters : Rs. 1,770/-
In other capacities : NIL

O). Related Parties transaction:

Salary paid to relative of a director : NIL
Interest Paid on un-secured loan to a director : NIL
Interest Paid on un-secured loan to relative of a director : NIL

IN THE OPINION OF THE DIRECTORS:

- The current assets and loans and advances are approximately of the value stated, if realized in the ordinary cause of business.
- The provision for depreciation and for all known liability is adequate and not in excess of the amount reasonably necessary.

SIGNATURES TO NOTES "1" TO "10"

For **HEGDE JOSHI & ASSOCIATES**
Chartered Accountants

SURESH Digitally signed
RAMALING by SURESH
HEGDE RAMALING
HEGDE HEGDE

(CA Suresh Hegde)
Partner

Membership No. 048662
Firm Reg. No. 125866W
UDIN: 23048662BGTWEH9828

Place: Mumbai
Dated: 05th September, 2023.

For **STRAT-MEDIA PARTNERS PVT. LTD**

GURNEET
KAUR
BHATIA

(Gurneet Kaur Bhatia)
Director

Place: Mumbai
Dated: 05th September, 2023.

ANIL
SRIVATSA
A Digitally signed by
ANIL
SRIVATSA

(Anil Srivatsa)
Director

STRAT-MEDIA PARTNERS PRIVATE LIMITED

Notes forming part of the financial statements for the year ended 31st March 2023

Note : 23 Ratio Analysis and its Elements

Ratios		Numerator	Denominators	2022-23	2021-22	% Variance	Reason
Current Ratio	Times	Current Assets	Current Liability	0.26	0.27	-3	NA
Debt-Equity Ratio	Times	Total Debts	Share holders Equity	NA	NA	NA	NA
Debt ServiceCoverage ratio	Times	Earnings for debt service = Net profit after taxes + Non-cash operating expenses	Debt service = Interest & Lease Payments + Principal Repayments	NA	NA	NA	NA
Return on equity Ratio	%	NPAT	Average Shareholders ec	NA	NA	NA	NA
Inventory Turnover ratio	Times	Cost of Good sold	Average Inventory	NA	NA	NA	NA
Trade Receivable Turnover Ratio	Times	Net Credit sales	Average Trade Receivabl	NA	NA	NA	NA
Trade Payable Turnover Ratio	Times	Net Credit Purchase	Average Trade Payable	NA	NA	NA	NA
Net Capital Turnover Ratio	Times	Net sales	Working capital	NA	NA	NA	NA
Net Profit Ratio	%	Net Profit	Net Sales	NA	NA	NA	NA
Return on Capital employed	%	EBIT	Capital Employed=Tangible Net worth + Total Debt	NA	NA	NA	NA
Return On Investment	%	Interest Income (Finance Income)	Investment	NA	NA	NA	NA