

**OFFBEET MEDIA AND COMMUNICATIONS PRIVATE LIMITED****CIN: U92490HR2022PTC104237., PAN: AADCO8028L**Registered Office: Unit No. 201, Second Floor, Vipul Plaza, Sun City Sector 54, Golf Course Road,  
Gurgaon, Haryana- 122011Email id: [jaideepps.singh@gmail.com](mailto:jaideepps.singh@gmail.com) Contact No. 9899451287**BOARD'S REPORT**

To  
The Members  
M/S Offbeet Media and Communications Private Limited

The Directors of your Company have pleasure in presenting the Second Annual Report of the Company together with the Audited Financial Accounts for the year ended 31<sup>st</sup> March, 2024.

**FINANCIAL RESULTS**

The Company's financial performance for the year under review is given here under:

Particulars	Financial Year ended	Financial Year ended
	31 <sup>st</sup> March, 2024	31 <sup>st</sup> March, 2023
Net Sales/Income from Business Operations	177321774	70139869
Other Income	---	220274
Total Income	177321774	70360143
Less: Expenses	173661995	67838267
Profit / Loss before tax and Extraordinary / exceptional items	3659778	2521877
Less: Extraordinary / exceptional items	---	---
Profit before tax	3659778	2521877
Less: Current Income Tax	1070000	1015000
Less: Previous year adjustment of Income Tax	---	---

Offbeet Media and Communications Pvt Ltd

  
Director

**OFFBEET MEDIA AND COMMUNICATIONS PRIVATE LIMITED**

**CIN: U92490HR2022PTC104237., PAN: AADCO8028L**

Registered Office: Unit No. 201, Second Floor, Vipul Plaza, Sun City Sector 54, Golf Course Road,  
Gurgaon, Haryana- 122011

Email id: [jaideepps.singh@gmail.com](mailto:jaideepps.singh@gmail.com) Contact No. 9899451287

Less Deferred Tax	(226193)	(359029)
Net Profit after Tax	2815972	1865905
Earnings per share (Basic)	281	187
Earnings per Share(Diluted)	281	187

**RESULTS OF BUSINESS OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS**

The Company has net profit after tax of Rs. 28,15,972 during the year.

**DIVIDEND**

No dividend is recommended for the financial year 2023-2024.

**RESERVES**

During the period under review no amount is proposed to be carried to any reserve.

**DECLARATION BY INDEPENDENT DIRECTORS**

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

**MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT**

Offbeet Media and Communications Pvt Ltd



Director

**OFFBEET MEDIA AND COMMUNICATIONS PRIVATE LIMITED**

**CIN: U92490HR2022PTC104237., PAN: AADCO8028L**

Registered Office: Unit No. 201, Second Floor, Vipul Plaza, Sun City Sector 54, Golf Course Road,  
Gurgaon, Haryana- 122011

Email id: [jaideepsingh@gmail.com](mailto:jaideepsingh@gmail.com) Contact No. 9899451287

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relate and the date of this report.

**DETAILS OF SUBSIDIARY/ JOINT VENTURES/ ASSOCIATE COMPANIES**

As on March 31, 2024, the Company does not have any of its subsidiary/ Joint Ventures/ Associates Companies.

**CHANGE IN THE NATURE OF BUSINESS**

There is no change in the nature of the business of the company.

**DEPOSITS**

During the year under review, Company has neither accepted nor renewed any deposits during the Financial Year 2022-23 in terms of Chapter V of the Companies Act, 2013 and no amount of principal or interest was outstanding in respect of deposits from the public as on the date of balance sheet.

**KEY MANAGERIAL PERSONNEL**

Being the Company's Paid- Up Capital is Rs. 1,00,000/- (One Lakh Only) which is less than Rs. 5 Crore. Therefore, provisions relating to appointment of KMP are not applicable on the Company & as on 31.03.2024 the Board comprised the following Directors:

Jaideep Singh - Director

Bhavya Nidhi Sharma - Director

Offbeet Media and Communications Pvt Ltd

  
Director

**OFFBEET MEDIA AND COMMUNICATIONS PRIVATE LIMITED**

**CIN: U92490HR2022PTC104237., PAN: AADCO8028L**

Registered Office: Unit No. 201, Second Floor, Vipul Plaza, Sun City Sector 54, Golf Course Road,  
Gurgaon, Haryana- 122011

Email id: [jaideepps.singh@gmail.com](mailto:jaideepps.singh@gmail.com) Contact No. 9899451287

**DIRECTORS RESPONSIBILITY STATEMENT**

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submits its responsibility Statement:

- a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) The directors had 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 that period;
- c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) The directors had prepared the annual accounts on a going concern basis; and
- e) 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.

**COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178**

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act,

Offbeet Media and Communications Pvt Ltd  
  
Director

**OFFBEET MEDIA AND COMMUNICATIONS PRIVATE LIMITED**

**CIN: U92490HR2022PTC104237., PAN: AADCO8028L**

Registered Office: Unit No. 201, Second Floor, Vipul Plaza, Sun City Sector 54, Golf Course Road,  
Gurgaon, Haryana- 122011

Email id: [jaideepsingh@gmail.com](mailto:jaideepsingh@gmail.com) Contact No. 9899451287

2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013

**CHANGE IN CAPITAL STRUCTURE**

There is no change in the share capital structure during the year under preview

**ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS**

The Policies & Procedures adopted by the company ensure orderly & efficient conduct of the business, including adherence to company's policies, safeguarding the assets, prevention & detection of fraud & errors, accuracy & completeness of the accounting records and timely preparation of reliable financial information.

**RISK MANAGEMENT**

Pursuant to the requirements of the Companies Act, 2013, your Directors identify, evaluate business risks and opportunities to minimize adverse impact on the business objectives and enhance the Company's competitive advantage

**STATUTORY AUDITORS**

M/s. Agarwal Ramesh k. & Co., Chartered Accountants (Firm Registration No. 0004614C), appointed as statutory auditors of the Company at the Annual General Meeting of the Company held on 30.09.2023 for five consecutive years.

The Company has received a certificate from the statutory auditors to the effect that their appointment is in accordance with the provisions of the Companies Act, 2013 and rules framed thereunder.

Offbeet Media and Communications Pvt Ltd



Director

**OFFBEET MEDIA AND COMMUNICATIONS PRIVATE LIMITED**

**CIN: U92490HR2022PTC104237., PAN: AADCO8028L**

Registered Office: Unit No. 201, Second Floor, Vipul Plaza, Sun City Sector 54, Golf Course Road,  
Gurgaon, Haryana- 122011

Email id: [jaidepps.singh@gmail.com](mailto:jaidepps.singh@gmail.com) Contact No. 9899451287

**EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS**

There was no qualification, reservations or adverse remarks made by the Auditors in their report. The provisions of section 204 of the Companies Act, 2013 relating to submission of Secretarial Audit Report is not applicable to the Company

**CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**

Your Company is not carrying out any manufacturing activity, no information is required to be furnished under section 134(3) (m) of the Companies Act, 2013.

**NUMBER OF BOARD MEETINGS**

During the year, Seven Board Meetings were convened and held on the following days:

1. 02- May -2023
2. 23-June-2023
3. 03-September-2023
4. 20- October-2023
5. 01- December-2023
6. 28- December-2023
7. 03- March-2024

The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013

**PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013**

Offbeet Media and Communications Pvt Ltd



Director

**OFFBEET MEDIA AND COMMUNICATIONS PRIVATE LIMITED**

**CIN: U92490HR2022PTC104237., PAN: AADCO8028L**

Registered Office: Unit No. 201, Second Floor, Vipul Plaza, Sun City Sector 54, Golf Course Road,  
Gurgaon, Haryana- 122011

Email id: [jaideepsingh@gmail.com](mailto:jaideepsingh@gmail.com) Contact No. 9899451287

Pursuant to the requirement under Section 134(3) (g) of the Companies Act, 2013 the particulars of loans, guarantees or investments under Section 186 of the Act as at end of the Financial Year 2023-24 are NIL.

**PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES**

The Company has not entered into any Contracts or arrangements with related party under the provisions of section 188(1) of the Companies Act, 2013 during the year under review and hence the said provisions are not applicable.

**PARTICULARS OF EMPLOYEES**

The Company had no employee during the year covered under rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

**SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE**

No significant or material orders were passed by the any Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

**CORPORATE SOCIAL RESPONSIBILITY**

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

**DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

Offbeet Media and Communications Pvt Ltd



Director

**OFFBEET MEDIA AND COMMUNICATIONS PRIVATE LIMITED**

**CIN: U92490HR2022PTC104237., PAN: AADCO8028L**

Registered Office: Unit No. 201, Second Floor, Vipul Plaza, Sun City Sector 54, Golf Course Road,  
Gurgaon, Haryana- 122011

Email id: [jaideepsingh@gmail.com](mailto:jaideepsingh@gmail.com) Contact No. 9899451287

During the year under review pursuant to the legislation 'Prevention Prohibition and Redressal of Sexual Harassment of Women at Workplace Act 2013' introduced by the Government of India which came into effect from 09<sup>th</sup> December 2013 the Company has framed a Policy on Prevention of Sexual Harassment at Workplace. There was no case reported during the year under review under the said Policy.

**ACKNOWLEDGEMENTS**

The directors acknowledge with gratitude the co-operation and assistance received from Company's shareholders, bankers, employees and business associates.

For and on behalf of board of directors  
Offbeet Media and Communications Private Limited

Offbeet Media and Communications Pvt Ltd

  
Jaideep Singh  
Director  
DIN- 07553114

Director

Offbeet Media and Communications Pvt Ltd



Director

Bhavya Nidhi Sharma  
Director  
DIN- 09204151

Date: 03rd September, 2024

Place: Gurgaon



**AGARWAL RAMESH K. & CO**  
CHARTERED ACCOUNTANTS

209, Tower – A, Spazedge, Sector – 47,  
Sohna Road, Gurgaon – 122018  
Phone : 0124 – 4084668, 09811323668  
E-mail : [ag\\_ca79@hotmail.com](mailto:ag_ca79@hotmail.com)

## **INDEPENDENT AUDITORS' REPORT**

**To The Members of M/S OFFBEET MEDIA & COMMUNICATIONS PRIVATE LIMITED**

**Report on the Audit of the Standalone Financial Statements**

### **Opinion**

We have audited the accompanying standalone financial statements of **M/S OFFBEET MEDIA & COMMUNICATIONS PRIVATE LIMITED** which comprise the Balance Sheet as at March 31, 2024, and the statement of Profit and Loss for the year then ended 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 standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024 and the profit and its cash flows for the year ended on that date.

### **Basis for Opinion**

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing 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 (ICAI) 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.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information of board of director's report but does not include the financial statements and our auditor's report there.

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.



## **Responsibility of Management for Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("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 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, 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.

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

## **Emphasis of Matters**

We draw attention to the following matters in the Notes to the financial statements:

- a. Note No. 7 to the financial statements which, describes the other current liabilities related to TDS & GST Payable amounting to Rs. 49,18,808/- & Rs. 1,04,57,457/- respectively has not been paid.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.

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

- Identify and assess the risks of material misstatement of the 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 financial controls 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 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 standalone 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

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.

#### **Report on Other Legal and Regulatory Requirements**

1. As required by 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 Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the 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 appears from our examination of those books and there are no branches to the company to the best of our knowledge;
- (c) The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account
- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards referred to in section 133 of Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024, from being appointed as a director in terms of section 164(2) of the Act.
- (f) This report does not include report relating to internal financial controls as required u/s 143(3) (i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
- (g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- (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 does not have any long term contracts including derivative contracts for which there were any material foreseeable losses;
  - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company;
  - iv. (a) The management has represented that, to the best of it's knowledge and belief, 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 it's knowledge and belief, 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 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 mis-statement.
- v. No dividend have been declared or paid during the year by the company.
- vi. Based on our examination which included test checks and information given to us, the Company has used accounting softwares for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective softwares, hence we are unable to comment on audit trail feature of the said software.

**For Agarwal Ramesh K. & Co.**

Chartered Accountants

Firm Registration No: 0046140

  
Ajay Kumar Gupta  
Partner

Membership No. 503249

Place: Gurgaon

Date: 03/09/2024

UDIN: - 24503249BKADNJ2180



Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report 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 does not have any intangible assets. Accordingly, clause 3(i)(a)(B) of the Order is not applicable to the Company.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company,
- (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) As explained to us & on the basis of the records examined by us, Company is operating in service sector and does not carry any inventory. Hence, this Clause of the Order is not applicable to the Company.
- (iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause



- 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is not regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were outstanding statutory dues as on 31st of March, 2024 amounting to Rs. 1,53,76,266/- for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is statutory dues referred to in sub-clause (a) that has not been deposited on account of any dispute.
- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (ix) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not borrowed any loan from any Bank, Financial Institutions. Hence, the said clause of the Order is not applicable on the Company.
- (x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any



preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

- (xi) (a) Based on examination of the books and records of the Company 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 course of audit.
- (b) According to the information and explanations given to us, no report under subsection (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- (xii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;
- (xiv) (a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- (b) In our Opinion and based on our examination, 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. Accordingly, clause 3(xvi)(b) of the Order is not applicable. ,
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.



- (d) According to the information and explanations given by the management, the Group does not have not more than one CIC as part of the Group.
- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx) (a) and 3(xx) (b) of the Order are not applicable.
- (xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

**For Agarwal Ramesh K. & Co.**

Chartered Accountants

Firm Registration No: 004614C

Ajay Kumar Gupta

Partner

Membership No. 503249

Place: Gurgaon

Date: 03/09/2024

UDIN: - 24503249BKAONJ2180



**OFFBEET MEDIA & COMMUNICATIONS PRIVATE LIMITED**  
Unit No 210, Vipul Plaza, Golf Course Road, Suncity ,Gurgaon ,Haryana 122001  
CIN: U92490HR2022PTC104237, E mail: accounts@offbeet.in

Balance Sheet as at 31st March, 2024

(Rs. in Hundred)

Particulars	Note No	31st March 2024 (Amount in 100's)	31st March 2023 (Amount in 100`s)
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's funds</b>			
(A) Share capital	2	1,000	1,000
(B) Surplus	3	46,819	18,659
<b>(2) Non-current liabilities</b>			
(A) Long-term borrowings	4	6,70,136	6,98,675
(B) Deferred tax liability (net)	5	(5,852)	(3,590)
<b>(3) Current liabilities</b>			
(A) Trade payables	6		
(a) total outstanding dues of micro enterprises and small enterprises; and		10,183	28,278
(b) total outstanding dues of creditors other than micro enterprises and small enterprises		1,08,485	-
(B) Other current liabilities	7	1,57,872	49,618
(C) Short-term provisions	8	12,568	11,150
<b>Total</b>		<b>10,01,211</b>	<b>8,03,789</b>
<b>II.Assets</b>			
<b>(1) Non-current assets</b>			
<b>(A) Property, plant and equipment and Intangible as</b>	9		
<b>(i) Property, plant and equipment</b>		51,434	82,612
(iii) Capital work-in-progress			
(B) Non-current investments	10	1,31,314	1,40,130
(C) Long term loans and advances	11	6,120	5,650
<b>(2) Current assets</b>			
(A) Trade receivables	12	2,49,556	1,47,414
(B) Cash and cash equivalents	13	3,558	17,284
(C) Short-term loans and advances	14	78,009	35,481
(D) Inventories in hand	15	4,81,219	3,75,219
<b>Total</b>		<b>10,01,211</b>	<b>8,03,789</b>

Significant accounting policies 1  
Notes referred to above form an integral part of the Financial Statements.

As per our report of even date  
For Agarwal Ramesh K & Co  
Chartered Accountants  
F.R.No. 0004614C



CA Ajay Kumar Gupta  
Partner  
M.No.: 503249

For & On Behalf of the Board  
OFFBEET MEDIA & COMMUNICATIONS  
PRIVATE LIMITED

Offbeet Media and Communications Pvt Ltd

Jaideep Singh  
Director  
DIN : :07553114

Offbeet Media and Communications Pvt Ltd

Bhavya Nidhi Sharma  
Director  
DIN : 09204151

Date:- 3rd September 2024

Place:- Gurgaon

UDIN: 24503249RKAONJ2180

**OFFBEET MEDIA & COMMUNICATIONS PRIVATE LIMITED**  
Unit No 210, Vipul Plaza, Golf Course Road, Suncity ,Gurgaon ,Haryana 122001  
CIN: U92490HR2022PTC104237, E mail: accounts@offbeet.in

**Profit and Loss Statement for the period ended on 31st Mar 2024**

(Rs. in Hundred)

Particulars	Not e No.	2023 - 24 (Amount in 100`s)	2022 - 23 (Amount in 100`s)
Revenue from operations	16	17,73,218	7,01,399
Other income	17	-	2,203
<b>Total Income</b>		<b>17,73,218</b>	<b>7,03,601</b>
<u>Expenses:</u>			
Employee benefit expense	18	1,57,639	1,20,924
Financial costs	19	3,682	3,150
Depreciation and amortisation cost	20	29,210	36,836
Other expenses	21	16,52,094	8,92,691
Changes in Inventories of Finished Goods, work-in-progress and stock in trade		(1,06,005)	(3,75,219)
<b>Total expenses</b>		<b>17,36,620</b>	<b>6,78,383</b>
Profit before tax		<b>36,598</b>	<b>25,219</b>
Tax expense:			
(1) Current tax		10,700	10,150
(2) Deferred tax	5	(2,262)	(3,590)
Profit from the period		<b>28,160</b>	<b>18,659</b>
Profit/(Loss) for the period		<b>28,160</b>	<b>18,659</b>
Earning per equity share:	22	2.82	1.87
Face value per equity shares Rs.10/- fully paid up.			
(1) Basic		-	-
(2) Diluted		-	-

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date  
For Agarwal Ramesh K & Co  
Chartered Accountants  
F.R.No. 0004614C



CA Ajay Kumar Gupta  
Partner  
M.No.: 503249

For & On Behalf of the Board  
OFFBEET MEDIA & COMMUNICATIONS  
PRIVATE LIMITED

Offbeet Media and Communications Pvt Ltd

Jaideep Singh  
Director  
DIN : :07553114

Bhavya Nidhi Sharma  
Director  
DIN : 09204151

Date:- 3rd September 2024  
Place:- Gurgaon

UDIN:-24503249 BKAONJ2180

**OFFBEET MEDIA & COMMUNICATIONS PRIVATE LIMITED**  
Unit No 210, Vipul Plaza, Golf Course Road, Suncity ,Gurgaon ,Haryana 122001  
CIN: U92490HR2022PTC104237, E mail: accounts@offbeet.in  
Notes Forming Part of Balance Sheet

**Note 2 :- Share capital**

(Rs. in Hundred)

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	<b>Authorised share capital</b> 10,000 Equity Shares of Rs.10/- each	1,000	1,000
2	<b>Issued, subscribed &amp; paid-up share capital</b> 10000 Equity shares of Rs.10/- each	1,000	1,000
<b>Share holding pattern and details</b>			
<b>Shareholders</b>			
	Shareholders	% holding	No.of shares
	Jaideep Singh	81.50%	8150
	Bhavya Nidhi Sharma	2.5%	250
	Kanupriya Gupta	5%	500
	Rimi Singh LLP	10%	1000
	Shashi kiran Arjana	1%	100
	<b>Total share capital</b>	<b>1,000</b>	<b>1,000</b>

**Note 2.1 : Reconciliation of number of shares outstanding is set out below:**

Particulars	31st March, 2024	31st March, 2023
Equity shares at the beginning of the year	10,000	10,000
<b>Add: Shares issued during the current financial year</b>		
<b>Equity shares at the end of the year</b>	<b>10,000</b>	<b>10,000</b>

Note 2.2 : The Company has only one class of equity shares. Each holder of equity shares is

Note 2.3 : There is no fresh issue or buyback of shares during the year.

Note 2.4 : The Company has only one class of equity shares. Each holder of equity shares is

Note 2.5 : There is no change in the number of shares outstanding at the beginning and at the

Note 2.6 : There is no change in the pattern of shareholding during the year. It is same as the

Sr. No.	Shares held by promoters at the end of the year ending 31st March 2024			% Change during the year***
	<b>Promoter Name</b>	<b>No. of Shares**</b>	<b>% of total shares**</b>	
1	Jaideep Singh	8140	81.40%	-0.10%
2	Kanupriya Gupta	500	5%	
3	Rimi Singh LLP	1000	10%	
4	Bhavya Nidhi Sharma	250	2.50%	
	Shashi Kiran Arjana	100	1%	
	<b>Total</b>	<b>9990</b>	<b>99.9%</b>	

Sr. No.	Shares held by promoters at the end of the year 31st March 2023			% Change during the year***
	<b>Promoter Name</b>	<b>No. of Shares**</b>	<b>% of total shares**</b>	
1	Jaideep Singh	8150	81.50%	0.1%
2	Kanupriya Gupta	500	5%	-5%
3	Rimi Singh LLP	1000	10%	
4	Bhavya Nidhi Sharma	250	2.50%	
5	Shashi Kiran Arjana	100	1%	
	<b>Total</b>	<b>10000</b>	<b>100%</b>	

**Note 3: Surplus**

(Rs. in Hundred)

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	Opening balance	18,659	
2	Add:- Profit for the year	28,160	18,659
	<b>Total</b>	<b>46,819</b>	<b>18,659</b>



Offbeet Media and Communications Pvt Ltd

Director

Offbeet Media and Communications Pvt Ltd

Director

**Note 4 : Long term borrowings****(Rs. in Hundred)**

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	HDFC Loan	2,16,265	51,168
2	Car Loan	15,577	21,464
3	Navneet Prabha	20,000	20,000
4	Deepak Garg	10,000	10,000
5	Trustmore	1,316	48,318
6	<b>Loans and advances from related parties:</b>		
	Jaideep Singh	-	1,21,556
	Bhavya Nidhi Sharma	4,331	13,511
	Rimi singh LLP	56,499	56,499
	Kanupriya Gupta	3,64,943	3,60,000
	Sriya Das Gupta	-	7,500
	Expression 360 Services	3,716	
	Protima Singh	2,840	2,840
	Shashi Kiran Arjana	195	195
	Anteater Media & Communications Pvt Ltd	5,398	6,000
	Ambisonix VR Private Limited	(437)	
	Zelador Talent Management Private Limited	(30,507)	(20,377)
	<b>Total</b>	<b>6,70,136</b>	<b>6,98,675</b>

**Note 5: Deferred tax liability****(Rs. in Hundred)**

Particulars	31st March, 2024	31st March, 2023
Opening balance	(3,590)	
Total reversible timing difference in books maintained as per Companies Act 2013		
Depreciation as per Companies Act 2013	29,210	36,836
Total reversible timing difference in books maintained as per Income Tax Act 1961		
Depreciation as per Income Tax Act 1961	20,510	23,027
Net reversible timing difference (1) - (2)	(8,700)	(13,809)
Deferred tax asset recognised for the year		
Add : Deferred tax income/(expense)	(2,262)	(3,590)
<b>Total</b>	<b>(5,852)</b>	<b>3,590</b>

**Note 6 : Trade payables****(Rs. in Hundred)**

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	Total outstanding dues of micro enterprises and small enterprises	10,183	28,277.51
2	Total outstanding dues of creditors other than micro enterprises and small enterprises for goods and expenses	1,08,485	
	<b>Total</b>	<b>1,18,668</b>	<b>28,278</b>

Note 6.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2021, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected

**Trade Payables ageing schedule: As at 31st March, 2024**

Particulars	Outstanding for following periods from			Total
	Less than 1 year	1-2 years	2-3 years	
(i) MSME	10,183	-		10,183.49
(ii) Others	1,11,058.35			1,11,058.35
(iii) Disputed dues- MSME				-
(iv) Disputed dues - Others				-



Offbeet Media and Communications Pvt Ltd

  
Director

Offbeet Media and Communications Pvt Ltd

  
Director

**Trade Payables ageing schedule: As at 31st March 2023**

Particulars	Outstanding for following periods from			Total
	Less than 1 year	1-2 years	2-3 years	
(i) MSME				-
(ii) Others				-
(iii) Disputed dues- MSME				-
(iv) Disputed dues - Others				-

**Note 7 : Other Current Liabilities**

(Rs. in Hundred)

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	<b>Statutory Dues:</b>		
i	TDS payable	49,188	24,889.54
ii	GST Payable	1,04,575	24,728.27
iii	Income Tax payable	-	-
		-	-
2	<b>Other Dues:</b>		
i	Advance from Cutomers	-	-
ii	Offbeet Media & Tech. Inc	4,109	-
	<b>Total</b>	<b>1,57,872</b>	<b>49,618</b>

**Sub-note 7.1 : Outstanding Liabilities**

(Rs. in Hundred)

Sr. No.	Particulars	31st March, 2024	31st March, 2023
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**Note 8 : Short Term Provisions**

(Rs. in Hundred)

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	Audit Fee Payable	1,000	1,000
2	Provision for interest	868	-
3	Provision for Income Tax	10,700	10,150
		-	-
	<b>Total</b>	<b>12,568</b>	<b>11,150</b>



Offbeet Media and Communications Pvt Ltd

*[Signature]*  
Director

Offbeet Media and Communications Pvt Ltd

*[Signature]*  
Director

**OFFBEET MEDIA & COMMUNICATIONS PRIVATE LIMITED**  
Unit No 210, Vipul Plaza, Golf Course Road, Suncity, Gurgaon, Haryana 122001  
CIN: U92490HR2022PTC104237, E mail: accounts@offbeet.in

**Note 10 : Non current investment** (Rs. in Hundred)

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	Quoted investments	1,31,314	1,40,130
2	Equity based mutual fund	0	
3	Debt based mutual fund	0	
	<b>Total</b>	<b>1,31,314</b>	<b>1,40,130</b>

**Note 11 : Long term loans and advances** (Rs. in Hundred)

Sr. No.	Particulars	31st March, 2024	31st March, 2023
I)	<b>Security deposit</b>		
	a) Unsecured, considered good		-
	Security Deposit for Office Rent	6,120	5,650
II)	<b>Other loans &amp; advances</b>	-	-
			-
	<b>Total</b>	<b>6,120</b>	<b>5,650</b>

**Note 12 : Trade receivables** (Rs. in Hundred)

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	<b>Outstanding for more than six months</b>		
	a) Secured, considered good	-	-
	b) Unsecured, considered good	-	-
	c) Doubtful	-	-
2	<b>Others</b>		
	a) Secured, considered good	2,49,556	1,47,414
	b) Unsecured, considered good	-	-
	c) Doubtful	-	-
	<b>Total</b>	<b>2,49,556</b>	<b>1,47,414</b>

**Trade Receivables ageing schedule as at 31st March, 2024**

(Rs. in Hundred)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	2,34,583	14,974				2,49,557
(ii) Undisputed Trade receivables -considered doubtful						-
(iii) Disputed trade receivables considered good						-
(iv) Disputed trade receivables considered doubtful						-

**Trade Receivables ageing schedule as at 31st March, 2023**

(Rs. in Hundred)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good						-
(ii) Undisputed Trade receivables -considered doubtful						-
(iii) Disputed trade receivables considered good						-
(iv) Disputed trade receivables considered doubtful						-

**Note 13 : Cash and bank balances** (Rs. in Hundred)

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	<b>Cash and cash equivalent</b>		
	Cash in Hand	1,808	1,751
	<b>Sub total (A)</b>	<b>1,808</b>	<b>1,751</b>
2	<b>Bank balances - current accounts</b>		
	HDFC Bank	1,750	15,533
	<b>Sub total (B)</b>	<b>1,750</b>	<b>15,533</b>
	<b>Total [ A + B ]</b>	<b>3,558</b>	<b>17,284</b>

**Note 14 : Short terms loans and advances** (Rs. in Hundred)

Sr. No.	Particulars	31st March, 2024	31st March, 2023
1	Preincorporation Asset	-	-
2	Fixed Deposit	-	-
3	GST Input	-	-
4	Advance to creditors	-	-
5	Imprest	160	(205)
6	TDS Receivable	77,849	35,686
	<b>Total</b>	<b>78,009</b>	<b>35,481</b>

Offbeet Media and Communications Pvt Ltd

Director

Offbeet Media and Communications Pvt Ltd

Director



**OFFBEET MEDIA & COMMUNICATIONS PRIVATE LIMITED**  
Unit No 210, Vipul Plaza, Golf Course Road, Suncity ,Gurgaon ,Haryana 122001  
CIN: U92490HR2022PTC104237, E mail: accounts@offbeet.in  
Notes Forming Part of Statement of Profit & Loss

<b>Note 16 : Revenue from operations</b>			(Rs. in Hundred)	
Sr. No.	Particulars	2023-24	2022-23	
1	Sales of products	-	-	
2	Sale of services	17,73,218	7,01,399	
	<b>Total</b>	<b>17,73,218</b>	<b>7,01,399</b>	

<b>Note 17 : Other income</b>			(Rs. in Hundred)	
Sr. No.	Particulars	2023-24	2022-23	
1	Short and Excess	-	-	
2	Forex Exchange Gain	-	-	
3	Interest on Income Tax Refund	-	2,203	
	<b>Total</b>	<b>-</b>	<b>2,203</b>	

<b>Note 18 : Employment benefit expenses</b>			(Rs. in Hundred)	
Sr. No.	Particulars	2023-24	2022-23	
1	Salary & Wages	1,57,639	1,20,728	
2	Incentive	-	196	
	<b>Total</b>	<b>1,57,639</b>	<b>1,20,924</b>	

<b>18.1 Incentives to employees</b>			(Rs. in Hundred)	
Sr. No.	Particulars	2023-24	2022-23	
	<b>Total</b>	<b>-</b>		

<b>18.2 Employment provident fund</b>			(Rs. in Hundred)	
Sr. No.	Particulars	2023-24	2022-23	
	<b>Total</b>			

<b>Note 19 : Financial cost</b>			(Rs. in Hundred)	
Sr. No.	Particulars	2023-24	2022-23	
	Interest on Unsecured Loan	3,682	3,150	
	<b>Total</b>	<b>3,682</b>	<b>3,150</b>	

<b>Note 20 : Depreciation and amortised cost</b>			(Rs. in Hundred)	
Sr. No.	Particulars	2023-24	2022-23	
1	Depreciation	29,210	36,836	
	<b>Total</b>	<b>29,210</b>	<b>36,836</b>	

Offbeet Media and Communications Pvt Ltd

Offbeet Media and Communications Pvt Ltd

Director

Director



<b>Note 21 : Other expenses</b>		<b>(Rs. in Hundred)</b>	
<b>Sr. No.</b>	<b>Particulars</b>	<b>2023-24</b>	<b>2022-23</b>
1	Bank Charges	267	4,454
2	Branding Expense	-	5,320
3	Business promotion expense	21,582	1,958
4	Consultancy Expenses	3,044	250
5	Interest Expenses	30,816	
6	Bed debts	9,695	
7	Conveyance Expense	-	-
8	Fines and Penalties	3,787	1,267
9	Forex Exchange Loss	-	
10	Insurance Expense	860	4,114
11	IT Expense	-	139
12	Legal Expense	3,078	1,05,453
13	LLP Indirect expense	7	1,133
14	Misc expense	15,744	10,090
15	Office Expenses	21,272	12,820
16	Office Rental	12,84,448	7,18,205
17	Production Expenses	1,42,489	20,192
18	Professional Expense	6,154	
19	Write Off	-	(2)
20	Short & Excess	1,08,851	7,298
21	Travelling Expense		
	<b>Total</b>	<b>16,52,094</b>	<b>8,92,691</b>

<b>21.1 Repairs &amp; maintenance</b>		<b>(Rs. in Hundred)</b>	
<b>Sr. No.</b>	<b>Particulars</b>	<b>2023-24</b>	<b>2022-23</b>
		-	
		-	
		-	
	<b>Total</b>		

**21.6.1 Other disclosures**

- Reason for shortfall
- Nature of CSR activities
- Details of related party transactions \*
- Non current investments stated at note no. 10 includes Rs. 4,10,903 towards investment made by the company in Offbeet Media & Tech INC. Registered office situated at 14 Hamilton Avenue Edison, NJ 08820. registered under the Department of the Treasury Internal Revenue Service Cincinatti OH. The said investment was committed and assured as on Balance sheet date. Hence, the same has been recorded along with obligation stated at note no. 7(2) (ii). The company is under process of making compliances with RBI in this regard.
- Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.

\* e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard

<b>Sr. No.</b>	<b>Particulars</b>	<b>2023-24</b>	<b>2022-23</b>
1	Net profit after tax	28,160	18,659
2	Weighted average number of equity shares	10,000	10,000
	<b>Earning per share (face value of Rs.10/-fully paid)</b>	<b>2.816</b>	<b>1.866</b>

Offbeet Media and Communications Pvt Ltd

Director

Offbeet Media and Communications Pvt Ltd

Director



**OFFBEET MEDIA & COMMUNICATIONS PRIVATE LIMITED**  
**Note 9 :- Property, plant & equipments as on 31st March, 2024**  
 ( As per the Companies Act, 2013 )

Tangible Assets	(Rs. in Hundred)									
	Gross Block					Accumulated Depreciation			Net Block	
	As On 01st April, 2023	Additions	Deductions	Total	As On 01st April, 2023	For The Year	Deductions	As on 31st March, 2024	As At 31st March, 2024	As At 31st March, 2023
<b>TANGIBLE ASSETS</b>										
Electrical installations	-	-	-	-	-	-	-	-	-	-
Plant & machinery	22,931 22,931	-	-	22,931 22,931	-	4,151 4,151	-	4,151 4,151	18,779 18,779	22,931
Computers	22,538 22,538	-	-	22,538 22,538	-	12,556 12,556	-	12,556 12,556	8,005 8,005	22,538
Telephone system	-	-	-	-	-	-	-	-	-	-
Office equipments	-	-	-	-	-	-	-	-	-	-
Furniture & fixtures	15,738	-	-	15,738	-	4,073	-	4,073	11,665	15,738
Air conditioners	-	-	-	-	-	-	-	-	-	-
Vehicles	21,356	-	-	21,356	-	8,393	-	8,393	12,963	21,356
	<b>1,28,031</b>	<b>82,562</b>	-	<b>82,562</b>	-	<b>29,173</b>	-	<b>29,173</b>	<b>51,412</b>	<b>82,562</b>
<b>INTANGIBLE ASSETS</b>										
Software development	59	-	-	59	-	37	-	37	22	59
	59	59	-	59	-	37	-	37	22	59
<b>Total</b>	<b>1,28,089</b>	<b>82,621</b>	-	<b>82,621</b>	-	<b>29,210</b>	-	<b>29,210</b>	<b>51,434</b>	<b>82,621</b>

Offbeet Media and Communications Pvt Ltd

*[Signature]*  
 Director

Offbeet Media and Communications Pvt Ltd

*[Signature]*  
 Director



**Offbeet Media & Communications Private Limited**  
 Unit No 210, Vipul Plaza, Golf Course Road, Suncity, Gurgaon, Haryana 122001  
 Fixed Assets as on 31-Mar-2024

Details of Fixed Assets as on 31/03/2024 "INCOME TAX"							Annexure "1"	
Particulars	Rate	W.D.V. as on 1/4/202	ADDITIONS		Sale / Adj. during the year	Total	Depre- ciation	W.D.V. as on 31/03/2024
			BEFORE 3rd Oct	AFTER 3rd Oct				
<b>Computer and peripherals</b>								
Computer	40%	25,849	3,166	-	109	28,906	11,562	17,344
<b>Total</b>		<b>25,849</b>	<b>3,166</b>	<b>-</b>	<b>109</b>	<b>28,906</b>	<b>11,562</b>	<b>17,344</b>
<b>Plant &amp; Machinery</b>								
Plant & Machinery	15%	23,067	-	-	5,034	18,032	2,705	15,327
<b>Total</b>		<b>23,067</b>	<b>-</b>	<b>-</b>	<b>5,034</b>	<b>18,032</b>	<b>2,705</b>	<b>15,327</b>
<b>Furniture and fixture</b>								
Furniture	10%	17,653	-	-	5	17,648	1,765	15,884
<b>Total</b>		<b>17,653</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>17,648</b>	<b>1,765</b>	<b>15,884</b>
<b>Cars</b>								
Car	15%	29,853	-	-	-	29,853	4,478	25,375
<b>Total</b>		<b>29,853</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,853</b>	<b>4,478</b>	<b>25,375</b>
<b>Software</b>								
Software	63%	-	-	-	5,148	94,439	20,510	73,929
<b>Total</b>		<b>96,421</b>	<b>-</b>	<b>-</b>	<b>5,148</b>	<b>94,439</b>	<b>20,510</b>	<b>73,929</b>

Offbeet Media and Communications Pvt Ltd

Director

Offbeet Media and Communications Pvt Ltd

Director



**OFFBEET MEDIA & COMMUNICATIONS PRIVATE LIMITED**  
 Unit No 210, Vipul Plaza, Golf Course Road, Suncity ,Gurgaon ,Haryana 122001  
 Note 9 :- Property, plant & equipments as on 31st March, 2024  
 ( As per the Companies Act, 2013 )

Tangible Assets	Rate %	Gross Block			Accumulated Depreciation		Net Block			
		As On 01st April, 2023	Additions	Deductions	Total	AS On 31st March, 2024	For The Year	Deductions	AS AT 31st March, 2024	As At 31st March, 2023
<b>TANGIBLE ASSETS</b>										
Plant & machinery	18.10%	22,931			22,931	-	4,151	4,151	18,779	22,931
Computers	63.16%	22,538	3,166	5,143	20,561	-	12,556	12,556	8,005	22,538
Furniture & fixtures	25.89%	15,738			15,738	-	4,073	4,073	11,661	15,738
Vehicle	39.30%	21,356			21,356		8,393	8,393	12,963	21,356
		<b>82,562</b>	<b>3,166</b>	<b>5,143</b>	<b>80,585</b>	<b>-</b>	<b>29,173</b>	<b>-</b>	<b>51,408.40</b>	<b>82,562.18</b>
Software	63.00%	59	-	-	59	-	37	-	22	59
<b>Total</b>		<b>82,621</b>	<b>3,166</b>	<b>5,143</b>	<b>80,644</b>	<b>-</b>	<b>29,210</b>	<b>-</b>	<b>51,430</b>	<b>82,621</b>
<b>Figures of previous year</b>										

Offbeet Media and Communications Pvt Ltd  
  
 Director

Offbeet Media and Communications Pvt Ltd  
  
 Director

