

SAR TELEVENTURE PRIVATE LIMITED

Regd. Office: P. No. 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurgaon-122016 (Haryana)
CIN:U45202HR2019PTC080514 Email: praveen.tandon@sarventure.in Contact No.: 9654990307

Dear Members/Directors/Auditors,

You are cordially invited to attend the **ANNUAL GENERAL MEETING** of the members of **M/s SAR TELEVENTURE PRIVATE LIMITED** the 'Company' to be held on **FRIDAY, THE 30TH DAY OF SEPTEMBER, 2022 AT 11.00 A.M.** at the registered office of the Company situated at **#346-A, 2ND FLOOR, UDYOG VIHAR, PHASE-4, GURGAON-122016 (HARYANA)**. The Notice of the meeting, containing the business to be transacted, is enclosed.

Thanking You,

**BY THE ORDER OF THE BOARD
FOR M/s SAR TELEVENTURE PRIVATE LIMITED**



(DEEPAK CHAUDHARY)

Director

DIN: 08215601

Add: #286, Pocket-3,

Sector-23, Rohini, Sector-7,

North West Delhi-110085



(ATUL MATHUR)

Director

DIN: 06788674

Add: #202, Intelligensia Society,

Plot No- 60, Near Police Station,

Sector 56, Gurgaon-122011 (Haryana)

Place: Gurgaon

Date: 08.09.2022

Enclosures:

1. Notice of the AGM
2. Attendance slip

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NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT ANNUAL GENERAL MEETING OF THE MEMBERS OF M/s SAR TELEVENTURE PRIVATE LIMITED WILL BE HELD ON FRIDAY, THE 30TH DAY OF SEPTEMBER, 2022 AT 11.00 A.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT #346-A, 2ND FLOOR, UDYOG VIHAR, PHASE-4, GURGAON-122016 (HARYANA). TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

Item No. 1- Adoption of Financial Statement:

To receive, consider and adopt audited financial statement of the Company for the year ended March 31, 2022 which includes the Statement of Profit & Loss, Balance Sheet and Cash Flow Statement as at March 31, 2022 and Schedules thereto, together with Auditors' and Board's Report thereon.

**BY THE ORDER OF THE BOARD
FOR M/s SAR TELEVENTURE PRIVATE LIMITED**



(DEEPAK CHAUDHARY)
Director
DIN: 08215601
Add: #286, Pocket-3,
Sector-23, Rohini, Sector-7,
North West Delhi-110085



(ATUL MATHUR)
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DIN: 06788674
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Plot No- 60, Near Police Station,
Sector 56, Gurgaon-122011 (Haryana)

Place: Gurgaon
Date: 08.09.2022

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NOTES: -

- 1) A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND, ON POLL, TO VOTE INSTEAD OF HIMSELF/HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.
- 2) The instrument of appointing proxies shall however be deposited at the registered office of the company not less than 48 (forty eight) hours before the commencement of the meeting.
- 3) Documents relating with these businesses and registers are available for inspection till date of AGM on all working days (except Sunday) at Registered Office of the company during business hours.
- 4) In case of Shares held by Body (ies) Corporate, the Authorized Representative should be accompanied with a duly certified true copy of Board Resolution/Authority Letter.
- 5) Balance Sheet as on 31st March, 2022, Statement of Profit & Loss and Cash Flow Statement for the financial year ending on that date is enclosed.
- 6) Proxy form, Attendance slip and Route Map are enclosed.

**BY THE ORDER OF THE BOARD
FOR M/s SAR TELEVENTURE PRIVATE LIMITED**



(DEEPAK CHAUDHARY)

Director

DIN: 08215601

Add: #286, Pocket-3,

Sector-23, Rohini, Sector-7,

North West Delhi-110085



(ATUL MATHUR)

Director

DIN: 06788674

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Place: Gurgaon

Date: 08.09.2022

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Form No. MGT-11

Proxy Form

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

CIN:U45202HR2019PTC080514

Name of the company: SAR TELEVENTURE PRIVATE LIMITED

Registered office: #346-A, 2ND FLOOR, UDYOG VIHAR, PHASE-4, GURGAON-122016 (HARYANA)

Name of the member (s):

Registered address:

E-mail Id:

Folio No/ Client Id:

I/We, being the member(s) holding shares of the above named Company, hereby appoint

1. Name: Address:

E-mail Id: Signature:....., or failing him,

2. Name: Address:

E-mail Id: Signature:....., or failing him,

3. Name: Address:

E-mail Id: Signature:.....

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the Annual General Meeting of the company, to be held on Friday, the 30th day of September, 2022 at 11:A.M. at #346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurgaon-122016 (Haryana) and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.

1.....

2.....

3.....

Affix Revenue
Stamp of Re. 1

Signed this.....day of..... 20.....

Signature of shareholder

Signature of Proxy holder(s)

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

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ATTENDANCE SLIP

I HEREBY RECORD MY PRESENCE AT THE **ANNUAL GENERAL MEETING OF M/s SAR TELEVENTURE PRIVATE LIMITED ("THE COMPANY") HELD ON FRIDAY, THE 30TH DAY OF SEPTEMBER, 2022 AT 11.00 A.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT #346-A, 2ND FLOOR, UDYOG VIHAR, PHASE-4, GURGAON-122016 (HARYANA).** FOLLOWING ARE MY DETAILS MENTIONED BELOW:

| | |
|--|--|
| Name of Members | |
| Address | |
| No. of Shares held | |
| Name of the Proxy (If any) | |
| Name of the Authorized Representative (If any) | |

I certify that I am a registered shareholder/proxy for the registered Shareholder of the Company and hereby record my presence at the **Annual General Meeting**.

//Signature of Member//

Note: Please fill up this attendance slip and hand over at the entrance of the meeting place.

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BOARD'S REPORT

Dear Members,

The Board of Directors has pleasure in submitting their Report with Financial Statement on the business and operations of your Company for the year ended **31st March, 2022**. The overall performance of the company is outlined below:

FINANCIAL RESULTS

The Company's financial performances for the year under review along with previous year's figures are given hereunder:

| Particulars | Current Year (F.Y. 2021-22) Rs. | Previous Year (F.Y. 2020-21) Rs. |
|--|--|---|
| Revenue from Operations | 4,72,88,553.00 | 90,70,822.00 |
| Other Income | 2,45,865.00 | Nil |
| Total Revenue | 4,75,34,418.00 | 90,70,822.00 |
| Cost of Material Consumed/ Cost of Goods | Nil | Nil |
| Purchase of Stock in trade | Nil | Nil |
| Change in inventories of Finished goods and Stock in trade | Nil | Nil |
| Employee Benefit Expenses | 1,20,91,125.00 | 33,83,243.00 |
| Finance Costs | 21,68,202.00 | 3,68,998.00 |
| Depreciation and amortization Expenses | 40,90,935.00 | 9,73,676.00 |
| Other Expenses | 2,89,09,763.00 | 46,07,572.00 |
| Total Expenses | 4,72,60,025.00 | 93,33,489.00 |
| Profit/(Loss) before tax | 2,74,393.00 | (2,62,667.00) |
| Current Tax Expenses | Nil | Nil |
| Deferred Tax Expense | (98,445.00) | 8,283.00 |
| Net Profit After Tax | 3,72,837.00 | (2,70,950.00) |

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AMOUNT TRANSFERRED TO RESERVES

The Company has not transferred any amount to the Reserves for the financial year ended **31st March, 2022**.

DIVIDEND

Considering the future prospects of the Company, the Board of Directors do not recommend dividend for the financial years ended **31st March, 2022**.

MATERIAL CHANGES AND COMMITMENTS

The Material Changes and Commitments affecting the financial position of the Company have occurred between the end of the financial year ended **31st March, 2022** and at the date of Report is mentioned below:

| S. No. | Particulars | Remarks |
|--------|-------------------------------------|-----------|
| 1. | Capital Structure | No Change |
| 2. | Management Control | No Change |
| 3. | Office of Key Managerial Personnels | No Change |
| 4. | Terms and Conditions of Loan | No Change |
| 5. | Change in Method of Depreciation | No Change |
| 6. | Change in Method of Accounting | No Change |
| 7. | Adjustment of share premium account | No Change |

OTHER MATTERS:

Pursuant to the **Rule 8(5) of the Companies (Accounts), Rules, 2014**, following is the details required to be dealt with in the Board's Report.

FINANCIAL SUMMARY/HIGHLIGHTS;

a. Revenue

Revenues – standalone

That during the year Total Receipts of the Company is Rs. **4,72,88,553.00/-**

That during the year Net Profit after Tax of the Company is **Rs. 3,72,837.00/-**

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b. Future Prospects

The directors of your company are expecting to generate more revenue from business operations in near future.

DISCLOSURE ON CHANGES IN COMPANY'S BUSINESS

(a) There is **no** change in the nature of business of the company.

(b) There is **no** change in the class of business in which the company has interest.

(c) Details of directors or key managerial personnel who were appointed or have resigned during the year is given in the table below:

| S. No. | Name and Designation | Appointment or resignation/ change in Designation | Effective Date |
|--------|----------------------|---|----------------|
| | NA | NA | NA |

(ii) Following is the list of companies which become or ceased to be its Subsidiaries, Joint Ventures or Associate Companies during the year alongwith reasons therefor c;

| S. No. | Name of the Companies | Date from which it become Subsidiaries, Joint Ventures or Associate Companies | Reason |
|----------------|-----------------------|---|--------|
| NOT APPLICABLE | | | |

| S. No. | Name of the Companies | Date from which it ceased to be its Subsidiaries, Joint Ventures or Associate Companies | Reason |
|----------------|-----------------------|---|--------|
| NOT APPLICABLE | | | |

(iii) DETAILS RELATING TO DEPOSITS COVERED UNDER CHAPTER V OF THE ACT:

| S. No. | Particulars | Amount (in Rs.) |
|--------|--|-----------------|
| 1. | Accepted during the year | NIL |
| 2. | Remained unpaid or unclaimed as at the end of the year | NIL |
| 3. | Whether there has been any default in repayment of deposits or | NA |

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| | | |
|----|---|----|
| | payment of interest thereon during the year and if so, number of such cases and the total amount involved: i. at the beginning of the year ii. Maximum during the year iii. at the end of the year | |
| 4. | Details of deposits which are not in compliance with the requirements of Chapter V of the Act | NA |

(iv) DETAILS OF 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 and material orders were passed by any regulators or courts or tribunals which impact the going concern status and company's operations in future.

(v) DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR.

No application was made nor was any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year and also at the end of the financial year.

(vi) THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF.

As per Rule 8(6) of the Companies (Accounts) Rules, 2014 this clause is not applicable on the company since it is a small company.

STATE OF THE COMPANY'S AFFAIRS:

Information and Data pertinent for proper appreciation of the state of affairs of a company are mentioned as follows:

| S. No. | Particulars | Remark |
|--------|---|--|
| (i) | Standalone financial results, including dividend declared | Standalone Financial Statements are annexed to this report and company has not declared dividend for the financial year ended 31st March, 2022. |

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| | | |
|-------|---|---|
| (ii) | Further issue of capital or debentures, if any; | Company has issued 1250 equity shares @ Rs. 10 each through private placement in order to increase its paid-up capital from Rs. 4,05,000/- to Rs. 4,17,500/- in the Board Meeting held on 3rd day of May, 2021 in the financial year ended as on 31st March, 2022. |
| (iii) | Change in status of the company, if any; | The Company remains to be a private company which is limited by shares and continues to be a Subsidiary Company as per section 2(87) (ii) of the Companies Act, 2013. |
| (iv) | Change in accounting year, if any; | There is no change in the accounting year of the company. |
| (v) | Major capital expenditure programs; | There is no change in the Capital expenditure programs of the company |
| (vi) | Development, acquisition and assignment of intellectual property rights (IPR's); | There are no Development, acquisition and assignment of intellectual property rights (IPR's) in the financial year ended 31st March, 2022. |

COMPOSITION OF BOARD OF DIRECTORS: Following is the Composition of the Board of Directors of the Company as on date:

| S. NO. | NAME | DESIGNATION |
|--------|-------------------------------------|-------------|
| 1. | PRAVEEN TANDON (DIN:06646092) | Director |
| 2. | ATUL MATHUR (DIN: 06788674) | Director |
| 3. | DEEPAK CHAUDHARY (DIN: 08215601) | Director |

DISQUALIFICATION OF DIRECTORS:

{Pursuant to Section 164 of the Companies Act, 2013}

None of the Directors have incurred any disqualification on account of non-compliance with any of the provisions of the Act.

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS AND ITS COMMITTEE

Secretarial Standard-1

The Board of Directors duly met **9 times** on the dates mentioned below in the table till **31st March 2022.**

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| S. No. | Date of meeting | No. of Directors attended |
|--------|-----------------|---------------------------|
| 1. | 08.04.2021 | 3 |
| 2. | 03.05.2021 | 3 |
| 3. | 28.06.2021 | 3 |
| 4. | 16.08.2021 | 3 |
| 5. | 30.08.2021 | 3 |
| 6. | 08.11.2021 | 3 |
| 7. | 15.11.2021 | 3 |
| 8. | 10.01.2022 | 3 |
| 9. | 16.03.2022 | 3 |

DISCLOSURE AS PER SECRETARIAL STANDARDS-2

For the financial year 20-21 Annual General Meeting was held on **30th November, 2021** respectively.

Extra-ordinary general meeting was held on **30th April, 2021** for the financial year 21-22.

DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to **Section 134 (3) & (5) of the Companies Act, 2013**, Directors' Responsibility Statement State that:

- (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) Being non Listed Company **clause (e) of Section 134 (5) of the Act is not applicable.**
- (f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Company has given short-term loans & advances of Rs. 41,04,656/- as per the provisions of Companies Act, 2013 during the year under review.

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PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

No contracts / arrangements / transactions as referred to in **sub-section (1) of section 188** of the Companies Act were entered by the Company during the financial year with related parties.

EXTRACT OF ANNUAL RETURN

Extract of the Annual Return as provided under **Section 92(3) of Companies Act, 2013** in **Form MGT-9 is enclosed as an Annexure 1** to this Report.

AUDITORS & AUDITOR'S REPORT:

The Company has received consent from M/s Raheja & Co, Chartered Accountants (FRN: 022859N), were appointed as Statutory Auditors of the Company w.e.f. 2020-2021 and shall hold office until the conclusion of the Annual General Meeting to be held for the year 2025 at the remuneration decided by the Board.

The Auditors' Report read together with relevant notes thereon are self-explanatory and hence, do not call for any further comments under Section 134 of the Companies Act, 2013.

DISCLOSURE OF PARTICULARS OF EMPLOYEES

There was no employee in the company (Covered under Rule 5(2) of the Companies Appointment and Remuneration of Managerial personnel) Rules, 2014. Hence, the disclosure of particulars of employees as required under Rule 5(3) of the said Rules is not applicable.

INTERNAL FINANCIAL CONTROLS

The provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company since the Company's turnover as per latest 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.

EXPLANATION/COMMENTS ON COST AUDIT REPORT

Comments on Cost Audit Report are not required as it is **not applicable** to the Company.

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

There were no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report are not applicable to the Company.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO

The Particulars regarding Conservation Of Energy, Technology Absorption as required under Section 134 (3) (m) of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 is enclosed as below:

The Board's Report should include a statement as per rule 8 of the Companies (Accounts) Rules, 2014 with respect to the following matters:

| S. No. | Particulars | Remarks |
|----------------------------------|--|--|
| A. Conservation of Energy | | |
| (i) | the steps taken or impact on conservation of energy; | The operations of our Company are not energy intensive. However, adequate measures have been taken to reduce energy consumption. |
| (ii) | the steps taken by the company for utilising alternate sources of energy | In absence of any requirement the company has not taken any steps for utilising alternate sources of energy. However all efforts are made to use more natural and LED lights in office premises to optimize the consumption of energy. |
| (iii) | the steps taken or impact statement on energy conservation equipment | Not Applicable |
| B. Technology absorption | | |
| (i) | the efforts made towards technology absorption | Not Applicable |
| (ii) | the benefits derived like product improvement, cost reduction, product | Not Applicable |

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| | | |
|--------------|--|----------------|
| | development or import substitution; | |
| (iii) | in case of imported technology (imported during the last three years reckoned from the beginning of the financial year) | Not Applicable |
| | (a) the details 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 taken place, and the reasons thereof; and | |
| (iv) | the expenditure incurred on Research and Development. | Not Applicable |

FOREIGN EXCHANGE EARNINGS AND OUTGO:

| S. No. | Particulars | Amount (inRs.) |
|---------------|--|-----------------------|
| 1. | Foreign Exchange earned in terms of actual inflows during the year | NIL |
| 2. | Foreign Exchange outgo during the year in terms of actual outflows | NIL |

RISK MANAGEMENT POLICY

The Company is having a Risk Management framework & policy to identify, evaluate business risks and challenges across the Company.

DISCLOSURES IN RESPECT OF VOTING RIGHTS

{Pursuant to Section 67(3) (c) of the Companies Act, 2013}

A disclosure in respect of voting rights not exercised directly by the employees as per prescribed format under Companies (Share Capital and Debentures) Rules, 2014 is **Not Applicable** to the Company

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REVISION OF FINANCIAL STATEMENT OR BOARD REPORT **{Pursuant to Section 131(1) of the Companies Act, 2013}**

The Board of Directors had **not** revised the financial Statement of the Company or the report of the Board in respect of any of the **three** preceding financial years.

ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS:

Pursuant to the Companies (Share Capital and Debentures) Rules, 2014

As the company has **not** issued equity shares with differential rights as to dividend, voting or otherwise during the financial year, therefore, the company is not required disclose the details in **Pursuant to the Companies (Share Capital and Debentures) Rules, 2014** in the Board's Report.

ISSUE OF SWEAT EQUITY SHARES:

As the company has **not** issued Sweat equity during the financial year, therefore, the company is not required disclose the details in **Pursuant to the Companies (Share Capital and Debentures) Rules, 2014** in the Board's Report.

DISCLOSURE PURSUANT TO EMPLOYEE STOCK OPTION AND EMPLOYEE STOCK PURCHASE SCHEMES:

As the company has not issued **Employee Stock Option**, therefore, it is not required to disclose the details in **pursuant to the Companies (Share Capital and Debentures) Rules, 2014 and Employee Stock Purchase** in the Board's Report.

REDEMPTION OF SHARES AND DEBENTURES:

| | |
|---|----------------|
| Details of redemption of debentures or preference shares: | Not Applicable |
| Reason for non-redemption of debenture or preference shares on due date | Not Applicable |
| Details of variation in the rights of any one class of shareholders | Not Applicable |

INVESTOR EDUCATION AND PROTECTION FUND

The company is **not required** to transfer any amount to the Investor Education and Protection Fund during the financial year pursuant to the provisions of the **Section 125 of the Companies Act, 2013**.

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FRAUDS REPORTED BY AUDITORS OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

There are no such frauds reported by auditors, which are committed against the company by officers or employees of the company.

DISCLOSURE PERTAINING TO CONSOLIDATED FINANCIAL STATEMENTS:

As the Company has **no** subsidiaries, associates and joint venture companies as per the terms defined under the provisions of the Companies Act, 2013, hence it is not required to give disclosure pertaining to consolidated financial statements.

A STATEMENT CONTAINING THE SALIENT FEATURES OF FINANCIAL STATEMENTS OF SUBSIDIARIES:

There are **no** subsidiary, associate and joint ventures companies within the meaning of the respective Section of the Companies Act, 2013 ("Act") hence a statement containing the salient features of financial statements of subsidiaries, associate companies and joint ventures companies is **not required**.

During the year under review, no other company become or ceased to be Company's subsidiaries, joint ventures or associate companies as defined under the Companies Act, 2013.

OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Your Company has zero tolerance for sexual harassment at workplace and has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules framed there under.

During the financial year 2021-22, the Company did not receive any complaints on sexual harassment and therefore, no complaints remain pending as of 31st March, 2022.

VIGIL MECHANISM

As per the provision of **sub-section (9) of Section 177** of the Companies Act, 2013, read with **Rule 7 of Companies (Meeting of Board and its Powers) Rules, 2014**, Every listed company or Companies which accept deposits from the public; or Companies borrowed money from banks and public financial institutions in excess of **fifty crore** rupees, shall establish a vigil mechanism for directors and employees to report genuine concerns in

SAR TELEVENTURE PRIVATE LIMITED

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such manner as prescribed in **Companies (Meeting of Board and its Powers) Rules, 2014.**

As the Company doesn't fall in any of the above mentioned criteria so, it is not required to establish a vigil mechanism.

Pursuant to the provision of Section 177(10) of the Companies Act, 2013

Details of establishment of Vigil mechanism are not required to be disclosed in Board's Report since the same is not applicable to the Company.

ACKNOWLEDGEMENTS

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

**BY THE ORDER OF THE BOARD
FOR M/s SAR TELEVENTURE PRIVATE LIMITED**



(DEEPAK CHAUDHARY)
Director
DIN: 08215601
Add: #286, Pocket-3,
Sector-23, Rohini, Sector-7,
North West Delhi-110085

(ATUL MATHUR)
Director
DIN: 06788674
Add: #202, Intelligensia Society,
Plot No- 60, Near Police Station,
Sector 56, Gurgaon-122011 (Haryana)

Place: Gurgaon
Date: 08.09.2022

SAR TELEVENTURE PRIVATE LIMITED

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EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2022

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS

| | | |
|----|--|---|
| 1. | CIN | U45202HR2019PTC080514 |
| 2. | Registration Date | 24/05/2019 |
| 3. | Name of the Company | SAR TELEVENTURE PRIVATE LIMITED |
| 4. | Category/Sub-category of the Company | Company limited by Shares/Indian Non Govt. Company. |
| 5. | Address of the Registered office & contact details | P. No. 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurgaon-122016 (Haryana) |
| 6. | Whether listed company | NO |
| 7. | Name, Address & contact details of the Registrar & Transfer Agent, if any. | N.A |

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)

| S. No. | Name and Description of main products / services | NIC Code of the Product/service | % to total turnover of the company |
|--------|---|---------------------------------|------------------------------------|
| 1 | Telecommunication Installation services including of fiber optic cables | 99546194 | 100% |

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

| S. No. | Name and Address of the Company | CIN/GLN | Holding/ Subsidiary/ Associate | % of Shares Held | Applicable Section |
|--------|---------------------------------|-----------------------|--------------------------------|------------------|--------------------|
| 1. | SAR VENTURE PRIVATE LIMITED | U70102DL2015PTC275704 | Holding | 71.86% | 2(46) |

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| | | | | | | | | | |
|--|---|-------|-------|------|---|-------|-------|------|----|
| Trusts | - | - | - | - | - | - | - | - | - |
| Foreign Bodies - D R | - | - | - | - | - | - | - | - | - |
| Sub-total (B)(2):- | - | - | - | - | - | - | - | - | - |
| Total Public Shareholding (B)=(B)(1)+ (B)(2) | - | - | - | - | - | - | - | - | - |
| C. Shares held by Custodian for GDRs & ADRs | - | - | - | - | - | - | - | - | - |
| Grand Total (A+B+C) | | 40500 | 40500 | 100% | - | 41750 | 41750 | 100% | 0% |

B) Shareholding of Promoter-

| S. No. | Shareholder's 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 / encumb ered to total shares | No. of Shares | % of total Shares of the company | %of Shares Pledged / encumb ered to total shares | |
| 1. | M/s S A R Ventures Private Limited | 30000 | 74.07% | - | 30000 | 71.86% | - | 2.21 (decrease) |
| 2. | Sonal Mathur | 3500 | 8.64% | - | 3500 | 8.38% | - | 0.26% (decrease) |
| 3. | Anu Tandon | 3500 | 8.64% | - | 3500 | 8.38% | - | 0.26% (decrease) |

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| | | | | | | | | |
|----|-------------------|--------------|-------------|---|--------------|-------------|---|---------------------|
| 4. | Sheveta Chaudhary | 3500 | 8.64% | - | 3500 | 8.38% | - | 0.26% (decrease) |
| 5. | Mamta Gattani | - | - | - | 650 | 1.56% | - | 1.56% (increase) |
| 6. | Ajay Gattani | - | - | - | 600 | 1.44% | - | 1.44% (increase) |
| | TOTAL | 40500 | 100% | - | 41750 | 100% | - | |

C) Change in Promoters' Shareholding – Yes

| S. No. | Particulars | 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 |
| 1. | M/s S A R Ventures Private Limited At the beginning of the year | 30000 | 74.07% | 30000 | 71.86% |
| | Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.): | | 2.21% (decrease due to increase in paid-up capital from Rs. 4,05,000 to Rs. 4,17,500) | - | - |

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| | | | | | |
|----|---|-------|--|-------|--------|
| | At the end of the year | 30000 | 74.07% | 30000 | 71.86% |
| 2. | Sonal Mathur At the beginning of the year | 3500 | 8.64% | 3500 | 8.38% |
| | Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.): | - | 0.26% (decrease due to increase in paid-up capital from Rs. 4,05,000 to Rs. 4,17,500) | - | - |
| | At the end of the year | 3500 | 8.64% | 3500 | 8.38% |
| 3. | Anu Tandon At the beginning of the year | 3500 | 8.64% | 3500 | 8.38% |
| | Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.): | - | 0.26% (decrease due to increase in paid-up capital from Rs. 4,05,000 to Rs. 4,17,500) | - | - |
| | At the end of the year | 3500 | 8.64% | 3500 | 8.38% |
| 4. | Sheveta Chaudhary At the beginning of the year | 3500 | 8.64% | 3500 | 8.38% |
| | Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.): | - | 0.26% (decrease due to increase in paid-up capital from Rs. 4,05,000 to Rs. 4,17,500) | - | - |

SAR TELEVENTURE PRIVATE LIMITED

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| | | | | | |
|----|--|--|-------|------|-------|
| | At the end of the year | 3500 | 8.64% | 3500 | 8.38% |
| 5. | Mamta Gattani At the beginning of the year | - | - | 650 | 1.56% |
| | Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.): | 650 (increase due to allotment via PP as on 03.05.2021) | 1.56% | | |
| | At the end of the year | 650 | 1.56% | 650 | 1.56% |
| 6. | Ajay Gattani At the beginning of the year | - | - | 600 | 1.44% |
| | Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.): | 600 (increase due to allotment via PP as on 03.05.2021) | 1.44% | | |
| | At the end of the year | 600 | 1.44% | 600 | 1.44% |

D) Shareholding Pattern of top ten Shareholders: (Other than Directors, Promoters and Holders of GDRs and ADRs): NIL

E) Shareholding of Directors and Key Managerial Personnel:

| S. No. | Shareholding of each Directors and each Key Managerial Personnel | 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 |
| | NA | NA | NA | NA | NA |

SAR TELEVENTURE PRIVATE LIMITED

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V. INDEBTEDNESS: Indebtedness of the Company including interest outstanding/accrued but not due for payment:-

| | Secured Loans excluding deposits | Unsecured Loans | Deposits | Total Indebtedness |
|--|----------------------------------|-----------------|----------|--------------------|
| Indebtedness at the beginning of the financial year | | | | |
| i) Principal Amount | 0.00 | 1,36,86,689.00 | 0.00 | 1,36,86,689.00 |
| ii) Interest due but not paid | - | - | - | - |
| iii) Interest accrued but not due | - | - | - | - |
| Total (i+ii+iii) | 0.00 | 1,36,86,689.00 | 0.00 | 1,36,86,689.00 |
| Change in Indebtedness during the financial year | | | | |
| * Addition | 69,48,192.00 | 1,30,73,692.00 | - | 2,00,21,884.00 |
| * Reduction | - | - | - | - |
| Net Change | 69,48,192.00 | 1,30,73,692.00 | - | 2,00,21,884.00 |
| Indebtedness at the end of the financial year | | | | |
| i) Principal Amount | 69,48,192.00 | 2,67,60,381.00 | - | 3,37,08,572.00 |
| ii) Interest due but not paid | - | - | - | - |
| iii) Interest accrued but not due | - | - | - | - |
| Total (i+ii+iii) | 69,48,192.00 | 2,67,60,381.00 | - | 3,37,08,572.00 |

A. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

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

| S. 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, 1961 | - | - | - | - |
| 2 | Stock Option | - | - | - | - |
| 3 | Sweat Equity | - | - | - | - |

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| | | | | | | |
|---|--|---|---|---|---|---|
| 4 | Commission - as % of profit - others, specify... | - | - | - | - | - |
| 5 | Others, please specify | - | - | - | - | - |
| | Total (A) | - | - | - | - | - |
| | Ceiling as per the Act | - | - | - | - | - |

B. REMUNERATION TO OTHER DIRECTORS:

| S. No. | Particulars of Remuneration | Name of Directors | | | | Total Amount |
|--------|--|-------------------|-------|-------|-----|--------------|
| | | ----- | ----- | ----- | --- | |
| 1 | Independent Directors | | | | | |
| | Fee for attending board committee meetings | - | - | - | - | - |
| | Commission | - | - | - | - | - |
| | Others, please specify | - | - | - | - | - |
| | Total (1) | - | - | - | - | - |
| 2 | Other Non-Executive Directors | - | - | - | - | - |
| | Fee for attending board committee meetings | - | - | - | - | - |
| | Commission | - | - | - | - | - |
| | Others, please specify | - | - | - | - | - |
| | Total (2) | - | - | - | - | - |
| | Total (B)=(1+2) | | | | | - |
| | Total Managerial Remuneration | | | | | |
| | Overall Ceiling as per the Act | | | | | |

SAR TELEVENTURE PRIVATE LIMITED

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

| S. No. | Particulars of Remuneration | Key Managerial Personnel | | | |
|--------|---|--------------------------|----|-----|-------|
| | | CEO | CS | 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, 1961 | | | | |
| 2 | Stock Option | | | | |
| 3 | Sweat Equity | | | | |
| 4 | Commission | | | | |
| | - as % of profit | | | | |
| | Others, specify... | | | | |
| 5 | Others, please specify | | | | |
| | Total | | | | |

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NIL

| 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 | - | - | - | - | - |
| Punishment | - | - | - | - | - |
| Compounding | - | - | - | - | - |
| B. DIRECTORS | | | | | |
| Penalty | - | - | - | - | - |
| Punishment | - | - | - | - | - |
| Compounding | - | - | - | - | - |
| C. OTHER OFFICERS IN DEFAULT | | | | | |

SAR TELEVENTURE PRIVATE LIMITED

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| | | | | | |
|-------------|---|---|---|---|---|
| Penalty | - | - | - | - | - |
| Punishment | - | - | - | - | - |
| Compounding | - | - | - | - | - |

**BY THE ORDER OF THE BOARD
FOR M/s SAR TELEVENTURE PRIVATE LIMITED**



(DEEPAK CHAUDHARY)

Director

DIN: 08215601

Add: #286, Pocket-3,

Sector-23, Rohini, Sector-7,

North West Delhi-110085

(ATUL MATHUR)

Director

DIN: 06788674

Add: #202, Intelligensia Society,

Plot No- 60, Near Police Station,

Sector 56, Gurgaon-122011 (Haryana)

Place: Gurgaon

Date: 08.09.2022

SAR TELEVENTURE PRIVATE LIMITED

Regd. Office: P. No. 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurgaon-122016 (Haryana)
CIN:U45202HR2019PTC080514 Email: praveen.tandon@sarventure.in

Annexure - II

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

| S. No. | Particulars | Details |
|---------------|---|----------------|
| a) | Name (s) of the related party & nature of relationship | NA |
| b) | Nature of contracts/arrangements/transaction | NA |
| c) | Duration of the contracts/ arrangements/ transaction | NA |
| d) | Salient terms of the contracts or arrangements or transaction including the value, if any | NA |
| e) | Justification for entering into such contracts or arrangements or transactions' | NA |
| f) | Date of approval by the Board | NA |
| g) | Amount paid as advances, if any | NA |
| h) | Date on which the special resolution was passed in General meeting as required under first proviso to section 188 | NA |

2. Details of contracts or arrangements or transactions at Arm's length basis.

| S. No. | Particulars | Details |
|---------------|---|----------------|
| a) | Name (s) of the related party & nature of relationship | NA |
| b) | Nature of contracts/arrangements/transaction | NA |
| c) | Duration of the contracts/ arrangements/ transaction | NA |
| d) | Salient terms of the contracts or arrangements or transaction including the value, if any | NA |
| e) | Date of approval by the Board | NA |
| f) | Amount paid as advances, if any | NA |

SAR TELEVENTURE PRIVATE LIMITED

Regd. Office: P. No. 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurgaon-122016 (Haryana)

CIN:U45202HR2019PTC080514 Email: praveen.tandon@sarventure.in

| Transaction with | Nature of Transaction | Transaction during the year ended on (Rs.) | | Closing Balance as on (Rs.) | |
|---|-----------------------|--|------------|-----------------------------|------------|
| | | 31/03/2022 | 31/03/2021 | 31/03/2022 | 31/03/2021 |
| Key Management Personnel - | | | | | |
| Atul Mathur | Loan Taken | Nil | 15,00,000 | Nil | 15,00,000 |
| | Loan Repaid | 15,00,000 | Nil | Nil | Nil |
| | Interest on Loan | Nil | 15,000 | Nil | Nil |
| | Interest paid | Nil | 15,000 | Nil | Nil |
| Praveen Tandon | Loan Taken | 1,00,000 | 16,00,000 | Nil | 16,00,000 |
| | Loan Repaid | 17,00,000 | Nil | Nil | Nil |
| | Interest on Loan | 1,24,800 | 1,23,785 | Nil | -4782 |
| | Interest Paid | 1,20,018 | 1,28,567 | Nil | Nil |
| Deepak Chaudhary | Loan Taken | Nil | Nil | Nil | Nil |
| | Loan Repaid | Nil | 1,50,000 | Nil | Nil |
| Relative of Key Management Personnel - | | | | | |
| Kalika Mathur | Loan Taken | Nil | 10,00,100 | 10,00,100 | 10,00,100 |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 1,20,012 | 69,468 | 9,001 | 8,852 |
| | Interest paid | 1,19,863 | 60,616 | Nil | Nil |
| S C Tandon | Loan Taken | 34,00,000 | 30,00,000 | 64,00,000 | 30,00,000 |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 5,54,709 | 1,56,127 | 65,250 | 23,116 |
| | Interest paid | 5,12,575 | 1,33,011 | Nil | Nil |
| Shweta Chaudhary | Loan Taken | Nil | 5,00,000 | 5,00,000 | 5,00,000 |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 60,000 | 2,258 | 4,500 | 2,258 |
| | Interest paid | 57,758 | Nil | Nil | Nil |
| Shelly Mathur | Loan Taken | 30,00,000 | Nil | 30,00,000 | Nil |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 1,31,708 | Nil | 30,375 | Nil |
| | Interest paid | 1,01,333 | Nil | Nil | Nil |
| Veena Tandon | Loan Taken | 10,00,000 | Nil | 10,00,000 | Nil |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 1,04,194 | Nil | 9,000 | Nil |
| | Interest paid | 95,194 | Nil | Nil | Nil |

SAR TELEVENTURE PRIVATE LIMITED

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| | | | | | |
|---|------------------|-------------|-----------|----------------|-----------|
| Praveen Tandon HUF | Loan Taken | 10,00,000 | Nil | 6,00,000 | Nil |
| | Loan Repaid | 4,00,000 | Nil | Nil | Nil |
| | Interest on Loan | 26,067 | Nil | 5400 | Nil |
| | Interest paid | 20,667 | Nil | Nil | Nil |
| Shareholders/Owners | | | | | |
| Mamta Gattani | Loan Taken | 10,00,000 | Nil | 10,00,000 | Nil |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 16,458 | Nil | 5,625 | Nil |
| | Interest paid | 10,833 | Nil | Nil | Nil |
| Enterprises owned or significantly influenced by the Key Management Personnel or their Relatives - | | | | | |
| S A R Venture Private Limited | Loan Taken | 4,82,92,854 | 48,40,011 | 1,27,80,178.67 | 60,86,589 |
| | Loan Repaid | 4,15,99,264 | 10,03,422 | Nil | Nil |

**BY THE ORDER OF THE BOARD
FOR M/s SAR TELEVENTURE PRIVATE LIMITED**



(DEEPAK CHAUDHARY)
Director
DIN: 08215601
Add: #286, Pocket-3,
Sector-23, Rohini, Sector-7,
North West Delhi-110085



(ATUL MATHUR)
Director
DIN: 06788674
Add: #202, Intelligensia Society,
Plot No- 60, Near Police Station,
Sector 56, Gurgaon-122011 (Haryana)

Place: Gurgaon
Date: 08.09.2022

SAR TELEVENTURE PRIVATE LIMITED

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Annexure - II

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

| S. No. | Particulars | Details |
|--------|---|---------|
| a) | Name (s) of the related party & nature of relationship | NA |
| b) | Nature of contracts/arrangements/transaction | NA |
| c) | Duration of the contracts/ arrangements/ transaction | NA |
| d) | Salient terms of the contracts or arrangements or transaction including the value, if any | NA |
| e) | Justification for entering into such contracts or arrangements or transactions' | NA |
| f) | Date of approval by the Board | NA |
| g) | Amount paid as advances, if any | NA |
| h) | Date on which the special resolution was passed in General meeting as required under first proviso to section 188 | NA |

2. Details of contracts or arrangements or transactions at Arm's length basis.

| S. No. | Particulars | Details |
|--------|---|---------|
| a) | Name (s) of the related party & nature of relationship | NA |
| b) | Nature of contracts/arrangements/transaction | NA |
| c) | Duration of the contracts/ arrangements/ transaction | NA |
| d) | Salient terms of the contracts or arrangements or transaction including the value, if any | NA |
| e) | Date of approval by the Board | NA |
| f) | Amount paid as advances, if any | NA |

SAR TELEVENTURE PRIVATE LIMITED

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CIN:U45202HR2019PTC080514 Email: praveen.tandon@sarventure.in

| Transaction with | Nature of Transaction | Transaction during the year ended on (Rs.) | | Closing Balance as on (Rs.) | |
|---|-----------------------|--|------------|-----------------------------|------------|
| | | 31/03/2022 | 31/03/2021 | 31/03/2022 | 31/03/2021 |
| Key Management Personnel - | | | | | |
| Atul Mathur | Loan Taken | Nil | 15,00,000 | Nil | 15,00,000 |
| | Loan Repaid | 15,00,000 | Nil | Nil | Nil |
| | Interest on Loan | Nil | 15,000 | Nil | Nil |
| | Interest paid | Nil | 15,000 | Nil | Nil |
| Praveen Tandon | Loan Taken | 1,00,000 | 16,00,000 | Nil | 16,00,000 |
| | Loan Repaid | 17,00,000 | Nil | Nil | Nil |
| | Interest on Loan | 1,24,800 | 1,23,785 | Nil | -4782 |
| | Interest Paid | 1,20,018 | 1,28,567 | Nil | Nil |
| Deepak Chaudhary | Loan Taken | Nil | Nil | Nil | Nil |
| | Loan Repaid | Nil | 1,50,000 | Nil | Nil |
| Relative of Key Management Personnel - | | | | | |
| Kalika Mathur | Loan Taken | Nil | 10,00,100 | 10,00,100 | 10,00,100 |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 1,20,012 | 69,468 | 9,001 | 8,852 |
| | Interest paid | 1,19,863 | 60,616 | Nil | Nil |
| S C Tandon | Loan Taken | 34,00,000 | 30,00,000 | 64,00,000 | 30,00,000 |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 5,54,709 | 1,56,127 | 65,250 | 23,116 |
| | Interest paid | 5,12,575 | 1,33,011 | Nil | Nil |
| Shweta Chaudhary | Loan Taken | Nil | 5,00,000 | 5,00,000 | 5,00,000 |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 60,000 | 2,258 | 4,500 | 2,258 |
| | Interest paid | 57,758 | Nil | Nil | Nil |
| Shelly Mathur | Loan Taken | 30,00,000 | Nil | 30,00,000 | Nil |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 1,31,708 | Nil | 30,375 | Nil |
| | Interest paid | 1,01,333 | Nil | Nil | Nil |
| Veena Tandon | Loan Taken | 10,00,000 | Nil | 10,00,000 | Nil |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 1,04,194 | Nil | 9,000 | Nil |
| | Interest paid | 95,194 | Nil | Nil | Nil |

SAR TELEVENTURE PRIVATE LIMITED

Regd. Office: P. No. 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurgaon-122016 (Haryana)

CIN:U45202HR2019PTC080514 Email: praveen.tandon@sarventure.in

| | | | | | |
|---|------------------|-------------|-----------|----------------|-----------|
| Praveen Tandon HUF | Loan Taken | 10,00,000 | Nil | 6,00,000 | Nil |
| | Loan Repaid | 4,00,000 | Nil | Nil | Nil |
| | Interest on Loan | 26,067 | Nil | 5400 | Nil |
| | Interest paid | 20,667 | Nil | Nil | Nil |
| <u>Shareholders/Owners</u> | | | | | |
| Mamta Gattani | Loan Taken | 10,00,000 | Nil | 10,00,000 | Nil |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 16,458 | Nil | 5,625 | Nil |
| | Interest paid | 10,833 | Nil | Nil | Nil |
| <u>Enterprises owned or significantly influenced by the Key Management Personnel or their Relatives -</u> | | | | | |
| S A R Venture Private Limited | Loan Taken | 4,82,92,854 | 48,40,011 | 1,27,80,178.67 | 60,86,589 |
| | Loan Repaid | 4,15,99,264 | 10,03,422 | Nil | Nil |

**BY THE ORDER OF THE BOARD
FOR M/s SAR TELEVENTURE PRIVATE LIMITED**



(DEEPAK CHAUDHARY)
Director
DIN: 08215601
Add: #286, Pocket-3,
Sector-23, Rohini, Sector-7,
North West Delhi-110085



(ATUL MATHUR)
Director
DIN: 06788674
Add: #202, Intelligensia Society,
Plot No- 60, Near Police Station,
Sector 56, Gurgaon-122011 (Haryana)

Place: Gurgaon
Date: 08.09.2022

INDEPENDENT AUDITOR'S REPORT

To,

The Members

M/S SAR TELEVENTURE PRIVATE LIMITED

Report on the standalone Financial Statements

Opinion:

We have audited the accompanying Standalone financial statements of M/s SAR TELEVENTURE PRIVATE LIMITED ("the Company") which comprises the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss, cash flow statement 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 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, ("AS") and other accounting principles generally accepted in India:

- In case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2022;
- In the case of the Statement of Profit and Loss, for the year ended on that date.

Basis for Opinion:

We conducted our audit of the Financial Statement in accordance with the Standards on Auditing (SAs) 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's) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Financial Statements.

Key Audit Matters:

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Responsibility 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 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 implementation and maintenance of 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 statement 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.

Auditor's Responsibility for the Audit of the Financial Statements:

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

- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
- d. 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
- e. Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation
- C. Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 Financial Statements.
- D. 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.
- E. 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.

Other Matter:

We did not audit the financial statements/information of branches, if any included in the financial statements of the Company as at 31st March, 2022 as considered in the financial statements. The financial statements/information of these branches if any must have been audited by the branch auditors, and our opinion in so far as it relates to the amounts and disclosures included in respect of these branches is based solely on the report of such branch auditors.

Our opinion is not modified in respect of this matter.

Report on Other Legal and Regulatory Requirements:

- I. 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, this report does not include a statement on the matters specified in paragraphs 3 and 4 of the Order and according to the information and explanations given to us, the said order is not applicable to the company since:-
 - (a) It is not a subsidiary or holding company of a public company;
 - (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
 - (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
 - (d) Its turnover (including revenue from discontinuing operations) for the year is not more than Rs.10 Crores during the financial year as per financial statements.
- II. 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. *[and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.]*
- c) *The reports on the accounts of the branch offices of the Company if any audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.*
- d) The Balance Sheet, Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account. *[and with the returns received from the branches not visited by us].*
- e) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- f) On the basis of the written representations received from the directors as on 31st March, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- g) In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company since the Company's turnover as per latest 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.
- 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:
1. The Company does not have any pending litigations which would impact its financial position.

2. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
3. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
4. a) The management has represented that, to the best of its 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 or entity, 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 person or entity identified in any manner whatsoever by or behalf of the company (“ultimate beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries.

b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity 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 person or entity identified in any manner whatsoever by or 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 representations under sub clause (a) and (b) contain any material mis-statement.

5. The Company has neither declared nor paid any dividend during the year.

FOR RAHEJA & CO.
Chartered Accountants
Firm Reg No: 022859N




CA. JATIN RAHEJA
Partner

M. No: 513861

UDIN: 22513861APZTJV3586

Date: 22.08.2022

Place: Gurgaon

SAR TELEVENTURE PRIVATE LIMITED

Reg. Office: 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurugram-122016 (Haryana)

CIN: U45202HR2019PTC080514 E-mail Id. praveen.tandon@sarventure.in

Balance Sheet As On 31st March, 2022

| (Amount in Rs.) | | | |
|--|----------|---|--|
| Particulars | Note No. | Figures as at the end of current reporting period | Figures as at the end of previous reporting Period |
| A EQUITY AND LIABILITIES | | | |
| 1 Shareholders' funds | | | |
| (a) Share capital | 1 | 417,500 | 405,000 |
| (b) Reserves and surplus | 2 | (1,189,121) | (1,561,959) |
| (c) Money Received against share warrants | | - | - |
| 2 Share application money pending allotments | | | |
| | | - | - |
| 3 Non-current liabilities | | | |
| (a) Long-term borrowings | 3 | 26,760,381 | 13,686,689 |
| (b) Deferred tax liabilities (net) | | - | 8,283 |
| (c) Other Long Term Liabilities | | - | |
| (d) Long term provision | | - | |
| 4 Current liabilities | | | |
| (a) Short Term Borrowings | 4 | 6,948,192 | - |
| (b) Trade payables | | | |
| (A) total outstanding dues of micro enterprises and small enterprises | 5 | | |
| (B) total outstanding dues of Creditors other than micro enterprises and small enterprises | | 5,357,162 | 909,858 |
| (c) Other current liabilities | 6 | 543,459 | 152,341 |
| (d) Short-term provisions | 7 | 2,246,782 | 882,488 |
| TOTAL | | 41,084,354 | 14,482,700 |
| B ASSETS | | | |
| 1 Non-current assets | | | |
| (a) (i) Property, Plant and Equipment | 8 | 28,188,104 | 8,982,279 |
| (ii) Intangible assets | | - | - |
| (iii) Capital Work in progress | | - | - |
| (iv) Intangible Assets under Development | | - | - |
| (b) Non-current investments | 9 | - | - |
| (c) Deferred Tax Assets | | 90,162 | - |
| (d) Long term loans and Advances | | - | - |
| (e) Other Non Current Assets | 10 | 235,979 | 26,000 |
| 2 Current assets | | | |
| (a) Current Investments | | - | - |
| (b) Inventories | 11 | - | - |
| (c) Trade receivables | 12 | 8,419,758 | 3,940,236 |
| (d) Cash and cash equivalents | 13 | 45,695 | 312,968 |
| (e) Short-term loans and advances | 14 | 4,104,656 | 1,221,217 |
| (f) Other Current Assets | 15 | - | - |
| TOTAL | | 41,084,354 | 14,482,700 |

See accompanying notes forming part of the financial statements

In terms of our report attached.

For RAHEJA & CO.
Chartered Accountants
Firm Regn. No. 022859N

**For and on behalf of the Board of Directors of
SAR TELEVENTURE PRIVATE LIMITED**



CA Jatinder Raheja
Partner
Membership No. 513861
Place: Gurugram
Date: 22/08/2022
UDIN : 22513861 APZTJV3586

Praveen Tandon
Director
DIN: - 06646092

Atul Mathur
Director
DIN: - 06788674

SAR TELEVENTURE PRIVATE LIMITED

Reg. Office: 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurugram-122016 (Haryana)

CIN: U45202HR2019PTC080514 E-mail Id: praveen.tandon@sarventure.in

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

| | | (Amount in Rs.) | |
|---|----------|--|---|
| Particulars | Note No. | Figures for the current reporting period | Figures for the previous reporting period |
| I Revenue from operations (gross) | 16 | 47,288,553 | 9,070,822 |
| Less: Excise Duty | | - | - |
| Revenue from operations (net) | | 47,288,553 | 9,070,822 |
| II Other Income | 17 | 245,865 | - |
| III Total Income (I+II) | | 47,534,418 | 9,070,822 |
| IV Expenses | | | |
| (a) Cost of materials consumed | 18 | - | - |
| (b) Purchase of Stock in Trade | | | |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 19 | - | - |
| (d) Employee benefits expenses | 20 | 12,091,125 | 3,383,243 |
| (e) Finance costs | 21 | 2,168,202 | 368,998 |
| (f) Depreciation and amortisation expenses | | 4,090,935 | 973,676 |
| (g) Other expenses | 22 | 28,909,763 | 4,607,572 |
| Total Expenses | | 47,260,025 | 9,333,489 |
| V Profit before exceptional and extraordinary item and tax | | 274,393 | (262,667) |
| VI Exceptional Items | | - | - |
| VII Profit before extraordinary item and tax | | 274,392.65 | (262,667) |
| VIII Extraordinary Items | | - | - |
| IX Profit before Tax | | 274,392.65 | (262,667) |
| X Tax Expense: | | | |
| (a) Current tax expense | | | - |
| (b) Deferred tax | | (98,445) | 8,283 |
| XI Profit / (Loss) for the period from continuing operations | | 372,837 | (270,950) |
| XII Profit / (Loss) from discontinuing operations | | - | - |
| XIII Tax from discontinuing operations | | - | - |
| XIV Profit/ (Loss) from discontinuing operations | | - | - |
| XV Profit/ (Loss) for the Period | | 372,837 | (270,950) |
| XVI Earning per equity share: | | | |
| (1) Basic | | 37.28 | (27.10) |
| (2) Diluted | | 37.28 | (27.10) |

In terms of our report attached

For RAHEJA & CO.

Chartered Accountants

Firm Regn. No. 022859N



CA Jatin Raheja

Partner

Membership No. 513861

Place: Gurugram

Date: 22/08/2022

UDIN : 22513861APZTJV3586

For and on behalf of the Board of Directors of
SAR TELEVENTURE PRIVATE LIMITED

Praveen Tandon

Director

DIN:- 06646092

Atul Mathur

Director

DIN:- 06788674

SAR TELEVENTURE PRIVATE LIMITED

Regd. Office: 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurugram-122016 (Haryana)

CIN: U45202HR2019PTC080514

CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH 2022

| | 31st March 2022 | 31st March 2021 |
|---|---------------------|--------------------|
| | (Rupees) | (Rupees) |
| A. Cash flow from Operating Activities | | |
| Net Profit before tax as per statement of profit & loss | 274,393 | (262,667) |
| <u>Add/ (less): Adjustment for non- cash/ other items</u> | | |
| Provision for Tax | - | - |
| Depreciation | 4,090,935 | 973,676 |
| Finance cost | 2,168,202 | 368,998 |
| Deferred Tax | - | - |
| Operating profit before working capital changes | 6,533,530 | 1,080,007 |
| <u>Adjustment for working capital</u> | | |
| Increase/(decrease) in trade payables | 4,447,304 | 706,364 |
| Increase/(decrease) in other current liabilities | 391,118 | 838,583 |
| (Increase)/ decrease in short term provision | 1,364,294 | - |
| (Increase)/ decrease in other non- current assets | (209,979) | (26,000) |
| (Increase)/ decrease in trade receivables | (4,479,522) | (3,695,155) |
| (Increase)/ decrease in other current assets | - | (1,080,290) |
| (Increase)/ decrease in short term loans & advances | (2,883,439) | - |
| Cash generated from operations | 5,163,306 | (2,176,491) |
| Direct taxes paid | - | - |
| Net Cash flow from Operating Activities (A) | 5,163,306 | (2,176,491) |
| B. Cash flow from Investing Activities | | |
| Sale/ (Purchase) of Property, plant & equipment | (23,296,760) | (9,398,866) |
| Interest received | - | - |
| Loans given | - | 400,000 |
| Net Cash flow from Investing Activities (B) | (23,296,760) | (8,998,866) |
| C. Cash flow from Financing Activities | | |
| Net proceeds from issue of share capital | 12,500 | 305,000 |
| Net proceeds from short term borrowings | 6,948,192 | - |
| Net proceeds from long -term borrowings | 13,073,692 | 11,286,689 |
| Interest Paid | (2,168,202) | (368,998) |
| Net Cash flow from Financing Activities (C) | 17,866,181 | 11,222,691 |
| Net cash flow during the year (A + B + C) | (267,273) | 47,334 |
| Add. Opening cash and cash equivalents | 312,968 | 265,634 |
| Closing cash and cash equivalents | 45,695 | 312,968 |
| Components of cash and cash equivalents | | |
| Cash in hand | 45,695 | 19,772 |
| Deposit with banks in current accounts | - | 293,196 |
| Total cash and cash equivalents (Note 13) | 45,695 | 312,968 |

The accompanying notes form an integral part of the financial statements.

As per our report of even date

For RAHEJA & CO.

Chartered Accountants

Firm Regn. 022859N

For and on behalf of the Board of Directors of

SAR Televance Private Limited



CA Jatin Raheja

Partner

Membership No. 513861

UDIN : 22513861APZTJV3586

Gurgaon, the 30th day of August, 2021

Praveen Tandon

Director

DIN - 06646092

Atul Mathur

Director

DIN - 06788674

SAR TELEVENTURE PRIVATE LIMITED

Reg. Office: 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurugram-122016 (Haryana)

CIN: U45202HR2019PTC080514 E-mail Id: praveen.tandon@sarventure.in

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. SHARE CAPITAL

| Particulars | Figures as at the end of current reporting period | | Figures as at the end of previous reporting period | |
|---|---|----------------|--|----------------|
| | Number of shares | Rs. | Number of shares | Rs. |
| (a) Authorised 50,000 Equity shares of Rs. 10/- each with voting rights | 50,000 | 500,000 | 50,000 | 500,000 |
| (b) Issued, Subscribed and Paid up 41,750 Equity shares of Rs. 10 each with voting rights | 41,750 | 417,500 | 40,500 | 405,000 |
| Total | 41,750 | 417,500 | 40,500 | 405,000 |

a. Reconciliation of Shares outstanding at the beginning and at the end of reporting period

| | Figures as at the end of current reporting period | | Figures as at the end of previous reporting period | |
|--|---|----------------|--|----------------|
| | Nos. | Rs. | Nos. | Rs. |
| Share Capital at the beginning of the period | 40,500 | 405,000 | 10,000 | 100,000 |
| Issue during the period :- Equity Shares issue [#] | 1,250 | 12,500 | 30,500 | 305,000 |
| Outstanding at the end of the period | 41,750 | 417,500 | 40,500 | 405,000 |

[#]On 07th May, 2021 the Company has issued 1,250 equity share consisting one class of equity share having a par value of Rs. 10 per share by way of private placement

b. Terms and rights attached to equity shares

The company has issued only one class of equity share having a par value of Rs. 10 per share. Each holder of equity shares is entitled to vote per share. The company declares and pays dividend if any, in Indian Rupees. The dividend proposed by the Board of Directors is subject to approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all the preferential amount. The distribution will be in proportion to the number of equity shares held by the shareholder.

c. List of Shareholders holding more than 5% share capital

| Name of Shareholders | No. of Shares | % | Value/Share | Total Value |
|-----------------------------------|---------------|---------------|-------------|----------------|
| M/s S A R Venture Private Limited | 30,000 | 71.86% | 10 | 300,000 |
| Mrs. Anu Tandon | 3,500 | 8.38% | 10 | 35,000 |
| Mrs. Shweta Chaudhary | 3,500 | 8.38% | 10 | 35,000 |
| Mrs. Sonal Mathur | 3,500 | 8.38% | 10 | 35,000 |
| TOTAL | 40,500 | 97.01% | | 405,000 |

For and on behalf of the Board of Directors of
SAR TELEVENTURE PRIVATE LIMITED



Praveen Tandon
Director
DIN: - 06646092



Atul Mathur
Director
DIN: - 06788674

SAR TELEVENTURE PRIVATE LIMITED

Reg. Office: 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurugram-122016 (Haryana)

CIN: U45202HR2019PTC080514 E-mail Id: praveen.tandon@sarventure.in

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

d. Details of shares held by promoters

Current Reporting Period

| Sr No. | Promotor's Name | No of shares | % of total shares | % Change during the year |
|--------|-----------------------------------|--------------|-------------------|--------------------------|
| 1 | M/s S A R Venture Private Limited | 30,000 | 71.86% | -2.22% |
| 2 | Anu Tandon | 3,500 | 8.38% | -0.26% |
| 3 | Sheveta Chaudhary | 3,500 | 8.38% | -0.26% |
| 4 | Sonal Mathur | 3,500 | 8.38% | -0.26% |
| 5 | Mamta Gattani | 650 | 1.56% | 1.56% |
| 6 | Ajay Gattani | 600 | 1.44% | 1.44% |

Previous reporting Period

| Sr No. | Promotor's Name | No of shares | % of total shares | % Change during the year |
|--------|-----------------------------------|--------------|-------------------|--------------------------|
| 1 | M/s S A R Venture Private Limited | 30,000 | 74.07% | 0.00% |
| 2 | Anu Tandon | 3,500 | 8.64% | 0.00% |
| 3 | Sheveta Chaudhary | 3,500 | 8.64% | 0.00% |
| 4 | Sonal Mathur | 3,500 | 8.64% | 0.00% |
| 5 | Mamta Gattani | - | 0.00% | 0.00% |
| 6 | Ajay Gattani | - | 0.00% | 0.00% |

e. Statement of Change in Equity

Current Reporting Period

| Balance at the beginning of the current reporting period | Changes in Equity Share Capital due to prior period error | Related Balance at the beginning of the current reporting period | Changes in Equity Share Capital during the current year | Balance at the end of the current reporting period |
|--|---|--|---|--|
| 30,000 | - | 30,000 | - | 30,000 |
| 3,500 | - | 3,500 | - | 3,500 |
| 3,500 | - | 3,500 | - | 3,500 |
| 3,500 | - | 3,500 | - | 3,500 |
| - | - | - | 650 | 650 |
| - | - | - | 600 | 600 |

For and on behalf of the Board of Directors of
SAR TELEVENTURE PRIVATE LIMITED



Praveen Tandon
Director
DIN:- 06646092



Atul Mathur
Director
DIN:- 06788674

SAR TELEVENTURE PRIVATE LIMITED

Reg. Office: 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurugram-122016 (Haryana)

CIN: U45202HR2019PTC080514 E-mail Id: praveen.tandon@sarventure.in

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

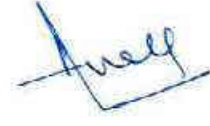
Previous reporting Period

| Balance at the beginning of the previous reporting period | Changes in Equity Share Capital due to prior period error | Related Balance at the beginning of the previous reporting period | Changes in Equity Share Capital during the previous year | Balance at the end of the previous reporting period |
|---|---|---|--|---|
| 30,000 | - | 30,000 | - | 30,000 |
| 3,500 | - | 3,500 | - | 3,500 |
| 3,500 | - | 3,500 | - | 3,500 |
| 3,500 | - | 3,500 | - | 3,500 |
| - | - | - | - | - |
| - | - | - | - | - |

For and on behalf of the Board of Directors of
SAR TELEVENTURE PRIVATE LIMITED



Praveen Tandon
Director
DIN: - 06646092



Atul Mathur
Director
DIN: - 06788674

SAR TELEVENTURE PRIVATE LIMITED

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CIN: U45202HR2019PTC080514 E-mail Id: praveen.tandon@sarventure.in

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting Period |
|--|---|--|
| | Rs. | Rs. |
| (A) Securities premium account | | |
| Opening balance | - | - |
| Closing balance | - | - |
| (B) Surplus / (Deficit) in Statement of Profit and Loss | | |
| Opening balance | (1,561,959) | (1,291,008) |
| Add: Profit / (Loss) for the year | 372,837 | (270,950) |
| Add: Tax adjustments for earlier years | | |
| Closing balance | (1,189,121) | (1,561,959) |
| Total | (1,189,121) | (1,561,959) |

Note 3 LONG TERM BORROWINGS

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting Period |
|--|---|--|
| | Rs. | Rs. |
| <u>SECURED LOANS</u> | | |
| Secured Loans | - | - |
| Total | - | - |
| <u>UNSECURED LOANS</u> | | |
| Loan from Related Party | 26,280,279 | 13,686,689 |
| Loan from Others - Minions Venture Private Limited | 480,102 | |
| Total | 26,760,380.89 | 13,686,689 |
| TOTAL | 26,760,381 | 13,686,689 |

Note 4 SHORT TERM BORROWINGS

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting Period |
|---|---|--|
| | Rs. | Rs. |
| <u>SECURED LOANS</u> | | |
| OD A/C | 6,948,192 | - |
| CASH CREDIT | - | - |
| (Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgage of Factory Land and Building) | | |
| TOTAL | 6,948,192 | - |

For and on behalf of the Board of Directors of
SAR TELEVENTURE PRIVATE LIMITED



Praveen Tandon
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DIN - 06646092



Atul Mathur
Director
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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 6 OTHER CURRENT LIABILITIES

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting Period |
|------------------|---|--|
| | Rs. | Rs. |
| Credit Card | 98,684 | - |
| Expenses Payable | 444,775 | 152,341 |
| Total | 543,459 | 152,341 |

Note 7 SHORT TERM PROVISIONS

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting Period |
|--|---|--|
| | Rs. | Rs. |
| (a) Provision for employee benefits | | |
| EPF Payable | 17,407 | 14,379 |
| ESI Payable | 14,536 | 8,673 |
| Salary & Wages Payable | 1,497,604 | 519,431 |
| (b) Provision - for TAX | | |
| TDS Payable | 329,190 | 20,692 |
| (c) Provision - Others | | |
| Audit Fees Payable | 45,000 | - |
| GST Payable | 343,045 | 319,313 |
| Total | 2,246,782 | 882,488 |

For and on behalf of the Board of Directors of
SAR TELEVENTURE PRIVATE LIMITED



Praveen Tandon
Director
DIN: - 06646092



Atul Mathur
Director
DIN: - 06788674

SAR TELEVENTURE PRIVATE LIMITED

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CIN: U45202HR2019PTC080514 E-mail Id: praveen.tandon@sarventure.in

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 10 NON CURRENT ASSETS

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting Period |
|--|---|--|
| | Rs. | Rs. |
| Long-term trade receivables (including trade receivables on deferred credit terms) | - | - |
| Security Deposits | 235,979 | 26,000 |
| Others (Specify nature) | - | - |
| Total | 235,979 | 26,000 |

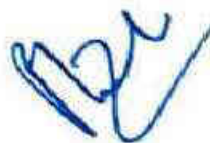
Note 13 CASH AND CASH EQUIVALENTS

| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting Period |
|-----------------|---|--|
| | Rs. | Rs. |
| A) Cash In Hand | 45,695 | 19,772 |
| B) Bank Balance | - | 293,196 |
| Total | 45,695 | 312,968 |

Note 14 SHORT TERM LOANS AND ADVANCES


| Particulars | Figures as at the end of current reporting period | Figures as at the end of previous reporting Period |
|-----------------------------|---|--|
| | Rs. | Rs. |
| Advances to Suppliers | 875,951 | - |
| Imprest Accounts | - | 259,225 |
| Others | 274,071 | 398,983 |
| TDS Receivable A.Y 2022-23 | 2,954,634 | - |
| TDS Receivable A.Y. 2021-22 | - | 563,009 |
| Total | 4,104,656 | 1,221,217 |

For and on behalf of the Board of Directors of
SAR TELEVENTURE PRIVATE LIMITED



Praveen Tandon
Director

DIN:- 06646092



Atul Mathur
Director

DIN:- 06788674

SAR TELEVENTURE PRIVATE LIMITED

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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Figures For Previous Reporting Period

| Particulars | Outstanding for following periods from due date of payment | | | | | Total |
|---|--|------------------|-----------|-----------|-------------------|-----------|
| | Less than 6 Months | 6 Months - 1Year | 1-2 Years | 2-3 Years | More than 3 Years | |
| Undisputed Trade Receivables- Considered Goods | 3,940,236 | - | - | - | - | 3,940,236 |
| Undisputed Trade Receivables- Considered Doubtful | - | - | - | - | - | - |
| Disputed Trade Receivables- Considered Goods | - | - | - | - | - | - |
| Disputed Trade Receivables- Considered Doubtful | - | - | - | - | - | - |
| Others | - | - | - | - | - | - |

For and on behalf of the Board of Directors of
SAR TELEVENTURE PRIVATE LIMITED



Praveen Tandon
Director
DIN - 06646092



Atul Mathur
Director
DIN - 06788674

SAR TELEVENTURE PRIVATE LIMITED

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Note 16 REVENUE FROM OPERATIONS

| Particulars | Figures for the current reporting period | Figures for the previous reporting period |
|---|--|---|
| | Rs. | Rs. |
| Sale of products | - | - |
| Sale of Services | 42,588,553 | 9,070,822 |
| Grants or donations received (relevant in case of section 8 companies only) | - | - |
| Other operating revenue | 4,700,000 | - |
| Total - Sales | 47,288,553 | 9,070,822 |

Note 17 OTHER INCOME

| Particulars | Figures for the current reporting period | Figures for the previous reporting period |
|-------------------------------|--|---|
| | Rs. | Rs. |
| Other non-operating income | | |
| Interest on Income Tax Refund | 33,780 | - |
| Miscellaneous Income | 212,085 | - |
| Total | 245,865 | - |

Note 20 EMPLOYEE BENEFIT EXPENSES

| Particulars | Figures for the current reporting period | Figures for the previous reporting period |
|--------------------|--|---|
| | Rs. | Rs. |
| Salaries and wages | 12,091,125 | 3,383,243 |
| Total | 12,091,125 | 3,383,243 |

Note 21 FINANCE COST

| Particulars | Figures for the current reporting period | Figures for the previous reporting period |
|---------------|--|---|
| | Rs. | Rs. |
| Bank Charges | 146,818 | 2,360 |
| Bank Interest | 2,021,384 | 366,638 |
| Total | 2,168,202 | 368,998 |

For and on behalf of the Board of Directors of
SAR TELEVENTURE PRIVATE LIMITED

SAR TELEVENTURE PRIVATE LIMITED

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CIN: U45202HR2019PTC080514 E-mail Id: praveen.tandon@sarventure.in

Praveen Tandon

Director

DIN: - 06646092

Atul Mathur

Director

DIN:- 06788674

SAR TELEVENTURE PRIVATE LIMITED

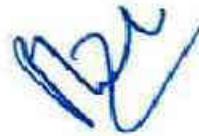
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CIN: U45202HR2019PTC080514 E-mail Id: praveen.tandon@sarventure.in

Note 22 OTHER EXPENSES

| Particulars | Figures for the current reporting period | Figures for the previous reporting period |
|---|--|---|
| | Rs. | Rs. |
| Business Promotion | 389,048 | 3,500 |
| Courier expenses | 226,520 | - |
| Freight expenses | 160,666 | 6,000 |
| Government dues- ESIC & PF | 133,772 | 71,493 |
| GST input written off | - | 25,565 |
| Interest on late Payment | 6,571 | - |
| Miscellaneous expenses | 21,000 | 5,948 |
| Office expenses | 76,159 | 52,898 |
| Office rent expenses | 876,655 | 73,958 |
| Payment to statutory auditors (Note 23) | 50,000 | 50,000 |
| Printing and Stationery expenses | 53,794 | 9,329 |
| Professional Fees | 284,269 | 74,852 |
| Repair & Maintainance | 34,190.85 | - |
| ROC filling fees | 2,000 | 2,000 |
| Round off | 313 | 2,843 |
| Site electricity expenses | 8,060,544 | 568,281 |
| Site related maintenance expenses | 7,361,537 | 1,076,623 |
| Site rent expenses | 9,859,680 | 2,534,037 |
| Staff welfare expenses | 326,700 | 33,733 |
| Telephone & internet expenses | 101,328 | 10,421 |
| Transportation expenses | 695,258 | - |
| Travelling expenses | 66,078 | - |
| Vehicle running expenses | 123,679 | 6,091 |
| Total | 28,909,763 | 4,607,572 |

For and on behalf of the Board of Directors of
SAR TELEVENTURE PRIVATE LIMITED



Praveen Tandon
Director
DIN:- 06646092



Atul Mathur
Director
DIN:- 06788674

SAR TELEVENTURE PRIVATE LIMITED

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CIN: U45202HR2019PTC080514 E-mail Id: praveen.tandon@sarventure.in

ANNEXURES TO NOTES TO THE FINANCIAL STATEMENTS

1. Loan from Related Party

As at 31st March 2022


| | (Rupees) |
|-----------------------------|-------------------|
| Kalika Mathur | 1,000,100 |
| Mamta Gattani | 1,000,000 |
| Praveen Tandon HUF | 600,000 |
| SAR Venture Private Limited | 12,780,179 |
| SC Tandon | 6,400,000 |
| Shelly Mathur | 3,000,000 |
| Shweta Chaudhary | 500,000 |
| Veena Tandon | 1,000,000 |
| Total | 26,280,279 |

2. Details of Trade Payables:

As at 31st March 2022

| | (Rupees) |
|-----------------------------------|------------------|
| Adhi Support Pvt. Ltd. | 103,839 |
| IKIGAI Associate | 91,096 |
| J.K Enterprises | 547,522 |
| K T Enterprises | 53,271 |
| Metro Telworks Pvt Ltd | 1,659,162 |
| Parbati Infratech | 126,444 |
| Raheja & Co | 13,480 |
| Sajid Ali Warehouse Owner | 13,500 |
| Salista Network Private Limited | 1,626,221 |
| SAR Venture Private Limited | 32,763 |
| Shanvi Multitech System Pvt. Ltd. | 30,363 |
| Shyam Digi Services | 100,279 |
| Skytel Solutions | 37,760 |
| Super Enterprises | 876,033 |
| V P Construction | 45,430 |
| Total | 5,357,162 |

**For and on behalf of the Board of Directors of
SAR TELEVENTURE PRIVATE LIMITED**



Praveen Tandon

Director

DIN: - 06646092



Atul Mathur

Director

DIN: - 06788674

SAR TELEVENTURE PRIVATE LIMITED

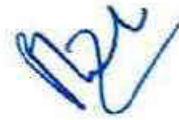
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CIN: U45202HR2019PTC080514 E-mail Id: praveen.tandon@sarventure.in

ANNEXURES TO NOTES TO THE FINANCIAL STATEMENTS

| 3. Details of Expenses Payable | As at 31st March 2022 |
|---|------------------------------|
| | (Rupees) |
| Imprest Accounts- employees | 115,262 |
| Interest Payable | 129,151 |
| Rent Payable | 1,700 |
| Site Rent & Electricity Payable | 198,661 |
| Total | 444,775 |
| 4. Details of Advances to Suppliers: | As at 31st March 2022 |
| | (Rupees) |
| JM Brothers | 299,400 |
| Sunny Industries | 76,551 |
| Tech Valley LLP | 500,000 |
| Total | 875,951 |
| 5. Details of Others Advances: | As at 31st March 2022 |
| | (Rupees) |
| Adacell Technologies Private Limited | 167,237 |
| AtoMLucknow Development | 106,834 |
| Total | 274,071 |

For and on behalf of the Board of Directors of
SAR TELEVENTURE PRIVATE LIMITED



Praveen Tandon

Director

DIN: - 06646092



Atul Mathur

Director

DIN: - 06788674


Note - 8**SAR TELEVENTURE PRIVATE LIMITED**

Reg. Office: 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurugram-122016 (Haryana)

CIN: U45202HR2019PTC080514 E-mail Id: praveen.tandon@sarventure.in

STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2022

| PARTICULARS | RATE OF DEPRECIATION | G R O S S ----- B L O C K | | | | | DEPRECIATION | | | N E T -- B L O C K | |
|----------------------|----------------------|---------------------------|-------------------|-------------------|-----------------|-------------------|------------------|------------------|------------------|--------------------|------------------|
| | | AS ON | ADDITIONS | ADDITIONS | SALE | AS ON | UP TO | FOR THE | AS ON | AS ON | AS ON |
| | | 01/04/2021 | Before 30.09.2021 | After 30.09.2021 | during the year | 31.3.2022 | 01.04.2021 | YEAR | 31.03.2022 | 31.03.2022 | 31.03.2021 |
| PLANT & MACHINERY | 0.00% | 9,949,717 | 7,446,281 | 15,371,846 | - | 32,767,843 | 1,001,586 | 3,985,132 | 4,986,718 | 27,781,125 | 8,948,131 |
| FURNITURE & FIXTURES | 0.00% | - | 52,263 | 16,800 | - | 69,063 | - | 5,500 | 5,500 | 63,563 | - |
| COMPUTER | 0.00% | 29,407 | 130,474 | 109,376 | - | 269,257 | 11,818 | 69,062 | 80,880 | 188,377 | 17,589 |
| MOBILE | 0.00% | 22,537 | - | 106,795 | - | 129,332 | 5,978 | 26,001 | 31,979 | 97,353 | 16,559 |
| OFFICE EQUIPMENT | 0.00% | - | 35,160 | 27,766 | - | 62,926 | - | 5,240 | 5,240 | 57,686 | - |
| TOTAL | | 10,001,661 | 7,664,177 | 15,632,583 | - | 33,298,421 | 1,019,382 | 4,090,935 | 5,110,317 | 28,188,104 | 8,982,279 |

For and on behalf of the Board of Directors of
SAR TELEVENTURE PRIVATE LIMITEDPraveen Tandon
Director
DIN - 06646092Atul Mathur
Director
DIN - 06788674

SAR TELEVENTURE PRIVATE LIMITED

Regd. Office: 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurgaon-122016 (Haryana)

CIN: U45202HR2019PTC080514

NOTES TO THE FINANCIAL STATEMENTS

23. Basis of preparation of financial statements

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles (Indian GAAP), including Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies not specifically referred, are consistently applied from the past accounting periods.

24. Summary of significant accounting policy

(a) Use of estimates

The preparation of financial statements in conformity with the Generally Accepted Accounting Policies requires the management to make estimates and assumptions that affect the reported amount of assets, liabilities, revenues and expenses and disclosures of contingent assets and liabilities. The estimates and assumptions used in the accompanying financial statements are based upon managements' evaluation of the relevant facts and circumstances as on the date of the financial statements. The management has revalued the useful life of the assets. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statements. Any differences of actual results to such estimates are recognized in the period in which the results are known/ materialized.

(b) Revenue recognition

Having regard to size, nature and complexity of business and practices followed by others in the same line and level of business, the management is of opinion that Company is applying accrual basis of accounting for recognition of income and expenditure earned or incurred respectively, in the normal course of business.

(c) Inventories

Company do not have any Inventories during the year.

(d) Employee benefits

Short term benefits such as salary, bonus, ex-gratia and other benefits as may be applicable on the Company are accounted for on accrual basis. The Company at present does not have any Defined Contribution Plan or Defined Benefit Plan as contemplated under AS-15 on 'Employee Benefits'.

(e) Taxes on income

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred tax is provided on timing differences between taxable income and accounting income subject to consideration of prudence. Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the balance sheet date.

(f) Provisions

A provision is recognized when the Company has a present obligation as a result of past event, it is probable that an outflow of resource embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at the end of each reporting date and adjusted to reflect the current best estimates.

(g) Earnings per Share

Basic Earnings per Share is computed by dividing the net profit after tax by weighted average number of equity shares outstanding during the year. Diluted Earnings per Share is computed by dividing net profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

SAR TELEVENTURE PRIVATE LIMITED

Regd. Office: 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurgaon-122016 (Haryana)

CIN: U45202HR2019PTC080514

NOTES TO THE FINANCIAL STATEMENTS

25. Accounting Standard (AS) 17 on Segment Reporting are not applicable on the Company.
26. Balance shown under head Sundry Debtors, Creditors and Advances are subject to confirmation.
27. Related party disclosures/ transactions: -

a. Related Parties Covered: -

| | |
|--|---|
| Key Managerial Personnel | Mr. Atul Mathur - Director Mr. Praveen Tandon - Director Mr. Deepak Chaudhary- Director |
| Relatives of Key Management Personnel | Mrs. Kalika Mathur Mrs. S C Tandon Mrs. Shweta Chaudhary Mrs. Shelly Mathur Mrs. Veena Tandon |
| Shareholders/ Owners | Mrs. Mamta Gattani |
| Enterprises owned or significantly influenced by the Key Management Personnel or their Relatives | M/s S A R Venture Private Limited M/s Praveen Tandon HUF |

b. Transaction with Related Parties: -

| Transaction with | Nature of Transaction | Transaction during the year ended on (Rs.) | | Closing Balance as on (Rs.) | |
|---|-----------------------|--|------------|-----------------------------|------------|
| | | 31/03/2022 | 31/03/2021 | 31/03/2022 | 31/03/2021 |
| <u>Key Management Personnel -</u> | | | | | |
| Atul Mathur | Loan Taken | Nil | 15,00,000 | Nil | 15,00,000 |
| | Loan Repaid | 15,00,000 | Nil | Nil | Nil |
| | Interest on Loan | Nil | 15,000 | Nil | Nil |
| | Interest paid | Nil | 15,000 | Nil | Nil |
| Praveen Tandon | Loan Taken | 1,00,000 | 16,00,000 | Nil | 16,00,000 |
| | Loan Repaid | 17,00,000 | Nil | Nil | Nil |
| | Interest on Loan | 1,24,800 | 1,23,785 | Nil | -4782 |
| | Interest Paid | 1,20,018 | 1,28,567 | Nil | Nil |
| Deepak Chaudhary | Loan Taken | Nil | Nil | Nil | Nil |
| | Loan Repaid | Nil | 1,50,000 | Nil | Nil |
| <u>Relative of Key Management Personnel -</u> | | | | | |
| Kalika Mathur | Loan Taken | Nil | 10,00,100 | 10,00,100 | 10,00,100 |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 1,20,012 | 69,468 | 9,001 | 8,852 |
| | Interest paid | 1,19,863 | 60,616 | Nil | Nil |
| S C Tandon | Loan Taken | 34,00,000 | 30,00,000 | 64,00,000 | 30,00,000 |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 5,54,709 | 1,56,127 | 65,250 | 23,116 |
| | Interest paid | 5,12,575 | 1,33,011 | Nil | Nil |

SAR TELEVENTURE PRIVATE LIMITED

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CIN: U45202HR2019PTC080514

NOTES TO THE FINANCIAL STATEMENTS

| | | | | | |
|---|------------------|-------------|-----------|----------------|-----------|
| Shweta Chaudhary | Loan Taken | Nil | 5,00,000 | 5,00,000 | 5,00,000 |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 60,000 | 2,258 | 4,500 | 2,258 |
| | Interest paid | 57,758 | Nil | Nil | Nil |
| Shelly Mathur | Loan Taken | 30,00,000 | Nil | 30,00,000 | Nil |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 1,31,708 | Nil | 30,375 | Nil |
| | Interest paid | 1,01,333 | Nil | Nil | Nil |
| Veena Tandon | Loan Taken | 10,00,000 | Nil | 10,00,000 | Nil |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 1,04,194 | Nil | 9,000 | Nil |
| | Interest paid | 95,194 | Nil | Nil | Nil |
| <u>Shareholders / Owners</u> | | | | | |
| Mamta Gattani | Loan Taken | 10,00,000 | Nil | 10,00,000 | Nil |
| | Loan Repaid | Nil | Nil | Nil | Nil |
| | Interest on Loan | 16,458 | Nil | 5,625 | Nil |
| | Interest paid | 10,833 | Nil | Nil | Nil |
| <u>Enterprises owned or significantly influenced by the Key Management Personnel or their Relatives -</u> | | | | | |
| S A R Venture Private Limited | Loan Taken | 4,82,92,854 | 48,40,011 | 1,27,80,178.67 | 60,86,589 |
| | Loan Repaid | 4,15,99,264 | 10,03,422 | Nil | Nil |
| Praveen Tandon HUF | Loan Taken | 10,00,000 | Nil | 6,00,000 | Nil |
| | Loan Repaid | 4,00,000 | Nil | Nil | Nil |
| | Interest on Loan | 26,067 | Nil | 5400 | Nil |
| | Interest paid | 20,667 | Nil | Nil | Nil |

28. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

29. Break-up of payments made to Statutory Auditors (excluding taxes) are disclosed as under: -

| Particulars | 31/03/2022 Amount (Rs.) | 31/03/2021 Amount (Rs.) |
|---|----------------------------|----------------------------|
| In respect of Statutory Audit (including Tax Audit) | 50,000 | 50,000 |
| Total | 50,000 | 50,000 |

| | | |
|--|----------------------------|----------------------------|
| 30. Particulars | 31/03/2022 Amount (Rs.) | 31/03/2021 Amount (Rs.) |
| Contingent liabilities not provided for | Nil | Nil |
| Pending litigations/ against the company | Nil | Nil |

SAR TELEVENTURE PRIVATE LIMITED

Regd. Office: 346-A, 2nd Floor, Udyog Vihar, Phase-4, Gurgaon-122016 (Haryana)

CIN: U45202HR2019PTC080514

NOTES TO THE FINANCIAL STATEMENTS

31. The outbreak of COVID-19 pandemic is causing significant disturbance and slowdown of economic activities globally. The nationwide lockdown ordered by the Government of India has resulted in significant reduction in economic activities and the business operations of the Company in terms of sales and production. The management has considered the possible effects that may result from the pandemic on the recoverability / carrying value of the assets. Based on the current indicators of future economic conditions, the management expects to recover the carrying amount of the assets, however the management will continue to closely monitor any material changes to future economic conditions. Given the uncertainties, the final impact on Company's assets in future may differ from that estimated as at the date of approval of these financial results.
32. The Company did not have any long- term contracts including derivative contracts for which there were any material foreseeable losses.
33. Figures have been rounded off to the nearest rupees.
34. Figures in brackets indicate negative (-) figures.
35. Previous year's figures have been re- arranged or re- grouped wherever considered necessary.

Signed for the purpose of Identification

For Raheja & Co.
Chartered Accountants
Firm Regn. 022859N

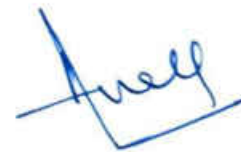
**For and on behalf of the Board of Directors of
SAR Televenture Private Limited**



CA Jatin Raheja
Partner
Membership No. 513861
UDIN: 22513861APZTJV3586
Gurgaon, the 22nd day of August, 2022



Praveen Tandon
Director
DIN: 06646092



Atul Mathur
Director
DIN: 06788674