



Regd. Off : Plot No 135A, 1st Floor, Chandran Nagar Main Road Chromepet, Chennai - 600044 Tamil Nadu  
Phone : 044 28231258 www.sanguinemediaLtd.com E-mail : smediaLtd@gmail.com

08<sup>th</sup> September, 2025

To,  
The Department of Corporate Services  
BSE Limited  
Ground Floor, P. J. Tower  
Dalal Street, Mumbai – 400 001

**Ref: Scrip Code: 531898**

**Sub: Submission of 30<sup>th</sup> Annual Report for the financial year 2024-25**

Dear Sir/Madam,

With reference to the regulation 34 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, please find the attached copy 30<sup>th</sup> Annual Report for the Financial Year 2024-2025.

The 30<sup>th</sup> Annual Report for the Financial Year 2024-2025 has been sent to shareholders of the company in compliance with the regulation 36 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Further, the Annual Report is uploaded at the Website of the company.

Kindly take the same on your records and acknowledge the receipt thereof.

Thanking You,

For Sanguine Media Limited

Aditya



Aditya Rupchand Suryavanshi

Director

DIN: 07703306

Encl.: As above

[CIN: - L74210TN1995PLC032921]

# SANGUINE MEDIA LIMITED

Annual Report 2024 - 2025

## CORPORATE INFORMATION

<b>BOARD OF DIRECTORS</b>	<b>Mr. Sanjay Sunderlal Meena</b> Managing Director  <b>Mr. Aditya R Suryavanshi</b> Director  <b>Mr. Akshay Nawale</b> Director  <b>Mrs. Gayatri Gupta</b> Director
<b>SECRETARIAL AUDITOR</b>	<b>Mr. Chirag Jain, Practicing Company Secretary</b>
<b>STATUTORY AUDITORS</b>	<b>M/s. K. S. Subrahmanyam &amp; Co.</b> Chartered Accountants, Mumbai
<b>REGISTRARS AND SHARE TRANSFER AGENTS</b>	<b>M/S. Purva Share Registry (India) Pvt. Ltd</b> Add. Unit No. 9 Shiv Shakti Industrial Estate, J. R. Borichamarg, Lower Parel (East), Mumbai-400011 Tele. No.: +91 22 2301 2517 / 8261 Email: <a href="mailto:support@purvashare.com">support@purvashare.com</a> Website: <a href="http://www.purvashare.com">www.purvashare.com</a>
<b>REGISTERED OFFICE</b>	Plot No 135A, 1st Floor, Chandran Nagar Main Road Chromepet, Chennai - 600044 Tamil Nadu Email: <a href="mailto:smedialtd@gmail.com">smedialtd@gmail.com</a> Website: <a href="http://www.sanguinemedialtd.com">www.sanguinemedialtd.com</a>
<b>CIN</b>	L74210TN1995PLC032921
<b>BSE SCRIIP CODE</b>	531898
<b>ISIN</b>	INE617F01038

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NOTICE FOR ANNUAL GENERAL MEETING  
(Pursuant to Section 101 of the Companies Act, 2013)

Notice is hereby given that the **30<sup>th</sup> Annual General Meeting** of the members of Sanguine Media Limited will be held on Monday, 29<sup>th</sup> September 2025 at 10:00 AM (IST). The venue of the Meeting shall be Hotel Shiva Sagar- Old ,69/1, New 35, Vepery High Road, Opposite Veterinary College, Vepery, Chennai, Tamil Nadu 600007 to transact the following business:

**ORDINARY BUSINESS:**

**1. Consideration and Adoption of the Audited Financial Statements of the Company for the Financial Year ended March 31, 2025 and the Reports of the Board of Directors and Auditors thereon**

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

**“RESOLVED THAT** the Audited Financial Statements of the Company for the Financial Year ended March 31, 2025 and the Reports of the Board of Directors and Auditor thereon, as circulated to the members, be and are hereby considered and adopted.”

**2. Re-appointment of Mr. Sanjay Sunderlal Meena (DIN: 07567732), as a Director (Executive), who retires by rotation and being eligible, offers himself for re-appointment**

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

**“RESOLVED THAT** pursuant to the provisions of Section 152(6) and other applicable provisions of the Companies Act, 2013, Mr. Sanjay Sunderlal Meena (DIN: 07567732), Director, who retires by rotation and being eligible offers himself for re-appointment, be and is hereby re-appointed as a Director (Executive) of the Company, liable to retire by rotation.”

**3. To approve, confirm and ratify the appointment of Statutory Auditors of the Company to fill the casual vacancy caused due to the resignation:**

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

**“RESOLVED THAT** pursuant to the provisions of section 139(8), 142 and other applicable provisions, if any, of the Companies Act. 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment (s) thereof for the time being in force) and based on the recommendation and approval of the Board of Directors, M/s. K. S. Subrahmanyam & Co (FRN: 017461S), be and is hereby appointed. confirmed and ratified as the Statutory Auditors of the Company for the financial year 2024-25, to fill the casual vacancy caused due to the resignation of M/s. K. S. Subrahmanyam & Co (FRN: 017461S), with effect from May 10, 2025 and to hold office till the date of next annual general meeting of the Company to be held in 2025, on such remuneration plus applicable taxes, and out of pocket expenses, as may be recommended by the Audit Committee and as may be mutually agreed between the Board of Directors of the Company and the Statutory Auditors.”

**“RESOLVED FURTHER THAT** the Board of Directors of the Company (including its Committee thereof) be and is hereby authorized to do all such acts, deeds, matters and things and execute all such documents, instruments and writings as may be necessary, expedient and desirable for the purpose of giving effect to this resolution.”

**4. Appointment of M/s. K. S. Subrahmanyam & Co, Statutory Auditors for five years:**

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



**“RESOLVED THAT** pursuant to the provisions of Section 139, Section 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and pursuant to the recommendations of the Audit Committee M/s. K. S. Subrahmanyam & Co, (FRN: 017461S) be and are hereby re-appointed as Statutory Auditors of the Company for a second term of five years to hold office from the conclusion of 30<sup>th</sup> Annual General Meeting till the conclusion of 35<sup>th</sup> Annual General Meeting on such remuneration plus taxes and reimbursement of out of pocket expenses as may be incurred by them in connection with audit of accounts of the Company, as may be mutually agreed upon between the Board of Directors and the Statutory Auditors.

**RESOLVED FURTHER THAT** the Board of Directors of the Company be and are hereby authorized to settle any question, difficulty or doubt, that may arise and to do all such acts, deeds and things as may be necessary, proper or expedient for the purpose of giving effect to this Resolution”

## **5. Appointment Of Secretarial Auditor Of The Company For The Term Of 5 Consecutive Years:**

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

**“RESOLVED THAT** pursuant to the provision of Section 204(1) of the Companies Act, 2013 & Rule 9 of the Companies (Appointment and Remuneration of Personnel) Rules, 2014 and other applicable provisions, if any of the Companies Act, 2013, applicable regulations of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [including any statutory modification(s) or amendment(s) thereto or re-enactment(s) thereof for the time being in force], based on the recommendation Audit committee and Board of Directors of the Company, consent of the members be and is hereby given for appointment of Mr. Chirag Jain, Partner at JCA & Co, Practicing Company Secretary Firm to be appointed as Secretarial Auditor of the Company for the term of 5 consecutive years starting from the FY 2025-2026 at such remuneration and out-of-pocket expenses, as may be mutually agreed between the Secretarial Auditor and the Audit committee/Board of Directors on the terms and conditions including those relating to remuneration as set out under the Explanatory Statement annexed to this Notice.”

**“RESOLVED FURTHER THAT** the Board of Directors of the Company, be and is hereby authorized to do all such acts, to file form with the Registrar, deeds, matters and things as may be necessary for the purposes of giving effect to this resolution and matters connected therewith or incidental thereto.”

**By Order of the Board of Directors  
For Sanguine Media Limited  
Sd/-**

**Gayatri Gupta  
Director  
DIN: 07704522**

**Place: Chennai  
Date: 08/09/2025**

### **Registered Office:**

Plot No 135A, 1<sup>st</sup> Floor, Chandran Nagar Main Road,  
Chromepet, Chennai, Tamil Nadu, 60004

**CIN:** L74210TN1995PLC032921, **Email:** [smedialtd@gmail.com](mailto:smedialtd@gmail.com), **Website:** [www.sanguinemedialtd.com](http://www.sanguinemedialtd.com)



**Notes:**

1. Statement pursuant to Section 102(1) of the Companies Act, 2013 (the “Act”), in respect of the Special Business to be transacted at the 30<sup>th</sup> Annual General Meeting (“AGM”) is annexed hereto. Details of Directors whose appointment/re-appointment is proposed pursuant to Secretarial Standards on General Meeting (SS-2) is also enclosed herewith.
2. MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS / HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of not more than fifty members and holding in aggregate not more than ten percent of the total Share Capital of the Company. Members holding more than ten percent of the total Share Capital of the Company may appoint a single person as proxy, who shall not act as a proxy for any other Member. The instrument of Proxy, in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not later than 48 hours before the commencement of the meeting. A Proxy Form is annexed to this Report. Proxies submitted on behalf of limited companies, societies, etc., must be supported by an appropriate resolution / authority, as applicable..
3. Corporate members intending to send their authorized representative to attend the meeting pursuant to the section 113 of the Companies Act, 2013 are requested to send to the company a certified true copy of the relevant board resolution together with their respective specimen signatures authorizing their representative(s) to attend and vote on their behalf at the meeting.
4. Members are requested to bring their admission slip along with copy of the report and accounts to Annual General Meeting.
5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020, May 05, 2020 and January 13, 2021 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-voting system as well as venue voting on the date of the AGM will be provided by NSDL.
6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at [www.sanguinemedia.com](http://www.sanguinemedia.com). The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at [www.bseindia.com](http://www.bseindia.com) and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. [www.evoting.nsdl.com](http://www.evoting.nsdl.com).
7. The Notice of AGM, Annual Report and Attendance Slip are being sent in electronic mode to Members whose e-mail IDs are registered with the Company or the Depository Participant(s) unless the Members have registered their request for a hard copy of the same. Physical copy of the Notice of AGM, Annual Report and Attendance Slip are being sent to those Members who have not registered their e-mail IDs with the Company or Depository Participant(s). Members who have received the Notice of AGM, Annual Report and Attendance Slip in electronic mode are requested to print the Attendance Slip and submit a duly filled in Attendance Slip at the registration counter to attend the AGM.
8. Members attending the meeting are requested to complete the enclosed attendance slip and deliver the same at the entrance of the meeting Venue.
9. The Register of Members and Share Transfer Books of the Company will remain closed from 22<sup>th</sup> September, 2025 to 29<sup>th</sup> September, 2025 (both days inclusive).





10. The requisite Registers as required under the Act will be available electronically for inspection by the members during the AGM. All documents referred to in the Notice will also be available for electronic inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such document can send an email to [smedialtd@gmail.com](mailto:smedialtd@gmail.com).
11. Pursuant to Section 101 and Section 136 of the Companies Act, 2013 read with relevant Rules made there under, Companies can serve Annual Reports and other communications through electronic mode to those Members who have registered their e-mail address either with the Company or with the Depository. Members holding shares in demat form are requested to register their e-mail address with their Depository Participant(s) only. Members of the Company, who have registered their e-mail address, are entitled to receive such communication in physical form upon request.
12. Securities and Exchange Board of India ("SEBI") has mandated that securities of listed companies can be transferred only in dematerialized form w.e.f. April 1, 2019. Accordingly, the Company/ Purva Share Registry has stopped accepting any fresh lodgement of transfer of shares in physical form. Members holding shares in physical form are advised to avail of the facility of dematerialization.
13. In compliance with the aforesaid MCA Circulars, Notice of the AGM along with the Annual Report and Audited Financial Statements for the financial year 2024-25 is being sent only through electronic mode to those Members whose email addresses are registered with the Company or the Depository Participant(s).
14. Members holding shares in demat form are hereby informed that bank particulars registered with their respective Depository Participant(s), with whom they maintain their demat accounts; will be used by the Company for payment of dividend. The Company or its Registrar cannot act on any request received directly from the Members holding shares in demat form for any change in bank particulars. Members holding shares in demat form are requested to intimate any change in their address and / or bank mandate to their Depository Participants immediately.
15. Members holding shares in physical form are requested to intimate any change of address and / or bank mandate to Purva Share Registry (India) Private Limited - Registrar and Share Transfer agent of the Company immediately.
16. Members are requested to note that the company does not have any amount which required to be transferred to the Investor Education and Protection Fund (IEPF).
17. The Securities and Exchange Board of India has mandated submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in demat form are, therefore, requested to submit PAN details to the Depository Participants with whom they have demat accounts. Members holding shares in physical form can submit their PAN details to Purva Share Registry Private Limited, Registrar and Share Transfer agent of the Company.
18. Members desiring any information relating to the accounts are requested to write to the Company well in advance so as to enable the management to keep the information ready.
19. The Board of Directors of the Company has appointed Mr. Chirag Jain, Practicing Company Secretary as Scrutinizer to scrutinize the voting and remote e-voting process in a fair & transparent manner and they have communicated their willingness to the said appointment and will be available for same purpose.
20. The voting period begins on Saturday, September 27, 2025 from 9:00 a.m. and ends Monday, September 29, 2025 to 05:00 pm. During this period, the shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date September 22, 2025 may cast their vote electronically.
21. Shareholders who have already voted prior to the meeting date would not be entitled to vote during the meeting.
22. Voting rights shall be reckoned on the paid-up value of shares registered in the name of the member /beneficial owner (in case of electronic shareholding) as on the cut-off date i.e. September 22, 2025.



23. The Scrutinizer, after scrutinizing the votes cast at the meeting and through remote e-voting, will, not later than forty-eight hours from the conclusion of the Meeting, make a consolidated scrutinizer's report and submit the same to the Chairman or a person authorized by him in writing. The results declared along with the scrutinizer's report shall be placed on the website of the Company [www.bansisonstea.in](http://www.bansisonstea.in). The results shall simultaneously be communicated to the Stock Exchanges.
24. In case of joint holders attending the meeting, only such joint holders who are higher in the order of names will be entitled to vote

**THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE ASUNDER: -**

- A. In case a Member receives an email from NSDL [for members whose email IDs are registered with the Company/Depository Participants(s)] :
- (i) Open email and open PDF file viz; "remote e-voting.pdf" with your Client ID or Folio No. as password. The said PDF file contains your user ID and password/PIN for remote e-voting. Please note that the password is an initial password.
  - (ii) Launch internet browser by typing the URL
  - (iii) Click on Shareholder – Login
  - (iv) Put user ID and password as initial password/PIN noted in step (i) above. Click Login.
  - (v) Password change menu appears. Change the password/PIN with new password of your choice with minimum 8 digits/characters or combination thereof. Note new password. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
  - (vi) Home page of remote e-voting opens. Click on remote e-voting: Active Voting Cycles.
  - (vii) Select "EVEN" of "Sanguine Media Limited".
  - (viii) Now you are ready for remote e-voting as Cast Vote page opens.
  - (ix) Cast your vote by selecting appropriate option and click on "Submit" and also "Confirm" when prompted.
  - (x) Upon confirmation, the message "Vote cast successfully" will be displayed.
  - (xi) Once you have voted on the resolution, you will not be allowed to modify your vote.
  - (xii) Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer through e-mail to [chiragkchhabra@gmail.com](mailto:chiragkchhabra@gmail.com) with a copy marked to [evoting@nsdl.co.in](mailto:evoting@nsdl.co.in)
- B. In case a Member receives physical copy of the Notice of AGM [for members whose email IDs are not registered with the Company/Depository Participants(s) or requesting physical copy] :
- (i) Initial password is provided as below/at the bottom of the Attendance Slip for the AGM:





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**EVEN (Remote e-voting Event Number) USER ID PASSWORD/PIN**

(ii) Please follow all steps from Sl. No. (ii) To Sl. No. (xii) Above, to cast vote.

In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Members and remote e-voting user manual for Members available at the download section of [www.evoting.nsdl.com](http://www.evoting.nsdl.com) or call on toll free no.: 1800-222-990.

If you are already registered with NSDL for remote e-voting then you can use your existing user ID and password/PIN for casting your vote.

You can also update your mobile number and e-mail id in the user profile details of the folio which may be used for sending future communication(s).

The voting rights of members shall be in proportion to their shares of the paid-up equity share capital of the Company as on the **cut-off date of Monday, 22<sup>nd</sup> September, 2025**.

Any person, who acquires shares of the Company and become member of the Company after dispatch of the notice and holding shares as of the **cut-off date i.e., Monday, 22<sup>nd</sup> September, 2025**, may obtain the login ID and password by sending a request at [www.evoting.nsdl.com](http://www.evoting.nsdl.com) or Share Transfer Agent of the Company, i.e., **Purva Share Registry (India) Pvt. Ltd.**

However, if you are already registered with NSDL for remote e-voting then you can use your existing user ID and password for casting your vote. If you forgot your password, you can reset your password by using "Forgot User Details/Password" option available on [www.evoting.nsdl.com](http://www.evoting.nsdl.com) or contact NSDL at the following toll-free no.: 1800-222-990

**THE INSTRUCTIONS FOR MEMBERS FOR E-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-**

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. For convenience of the Members and proper conduct of the meeting, entry to the meeting venue will be regulated by Attendance Slip. Members are requested to sign at the place provided on the Attendance Slip and hand it over at the registration counter.
3. Members who have voted through Remote e-Voting will be eligible to attend the EGM/AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

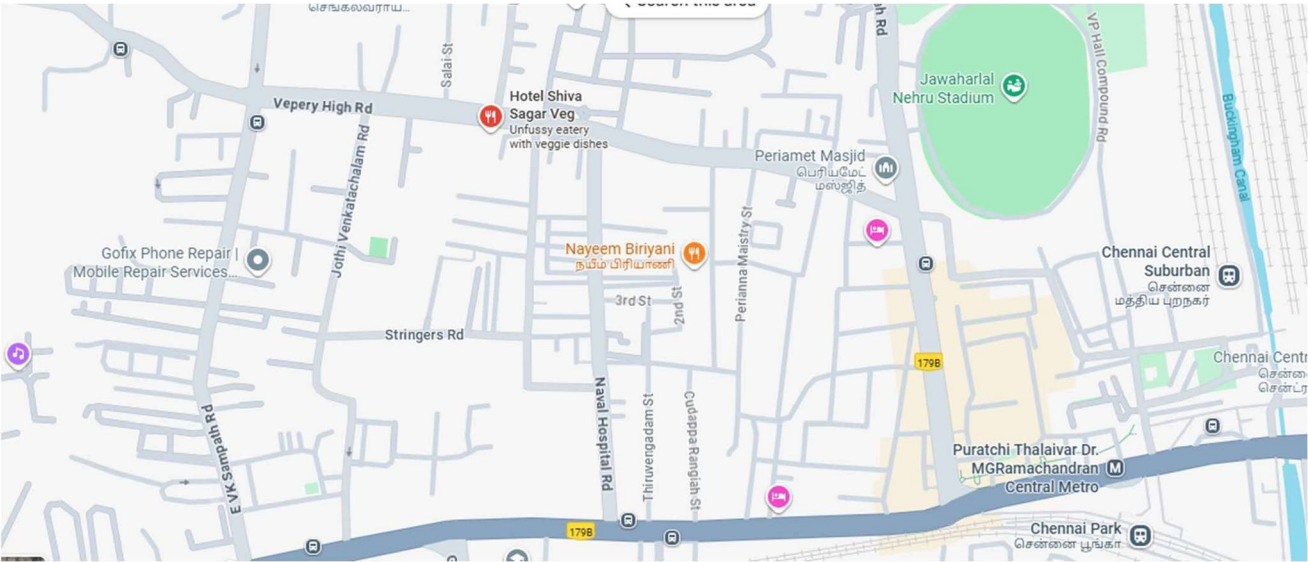
**By Order of the Board of Directors  
For Sanguine Media Limited**

**Sd/-  
Gayatri Gupta  
Director  
DIN: 07704522**

**Place: Chennai  
Date: 08/09/2025**

**Registered Office:**

Plot No 135A, 1st Floor,  
Chandran Nagar Main Road,  
Chromepet, Chennai, Tamil Nadu, 60004  
CIN: L74210TN1995PLC032921  
Email: [smedialtd@gmail.com](mailto:smedialtd@gmail.com)  
Website: [www.sanguinemedia ltd.com](http://www.sanguinemedia ltd.com)





**Following Explanatory Statement, as required under Section 102 of the Companies Act, 2013 ('Act') and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('SEBI Listing Regulations') sets out all material facts relating to the business(es) to be dealt at the 30th Annual General Meeting as mentioned under Item Nos. 1 to 2 of the accompanying Notice dated Monday, September 08, 2025:**

**Item No. 1:**

In terms of the provisions of Section 129 of the Companies Act, 2013, the Company submits its audited financial statements for F.Y. 2024-25 for adoption by members at the Annual General Meeting ("AGM").

The Board of Directors (the "Board"), on the recommendation of the Audit Committee, has approved audited financial statements for the financial year ended March 31, 2025. Detailed elucidations of the financial statements have been provided under various sections of the Annual Report, including the Board's Report and Management Discussion and Analysis Report.

The Audited Financial Statements of the Company along with the reports of the Board of Directors and Auditors thereon:

- have been sent to the members at their registered e-mail address; and
- have been uploaded on the website of the Company i.e., [www.sanguinemedia ltd.com](http://www.sanguinemedia ltd.com) under the "Investors" section.

KS Subramanyam & Co., Chartered Accountants, Mumbai Statutory Auditor has issued an unmodified audit report on the financial statements and has confirmed that the financial statements, represent a true and fair view of the state of affairs of the Company.

None of the Directors or Key Managerial Personnel of the Company including their relatives, except to the extent of their respective shareholdings in the Company, in any way, financially or otherwise, is interested or concerned in this resolution.

The Board recommends the **Ordinary Resolution** set out at Item No. 1 for approval of the members of the Company

**Item No. 2**

Section 152 of the Companies Act, 2013 ("Act") mandate certain number of directors to retire at every Annual General Meeting ("AGM") of the Company who can offer themselves for re-appointment. In compliance with this requirement, Mr. Sanjay Sunderlal Meena (DIN: 07567732), Managing Director, retires by rotation at the ensuing AGM. He is eligible and has offered himself for re-appointment.

A brief profile of Mr. Sanjay Sunderlal Meena to be reappointed as an Executive Director is given under the heading "Details of Directors proposed to be appointed and re-appointed, pursuant to Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India" elsewhere in the Notice.

The Company has received declaration from Mr. Sanjay Sunderlal Meena that he is not disqualified from being appointed as Director in terms of Section 164 of the Act.

Mr. Sanjay Sunderlal Meena has contributed immensely to the Company's growth. He is having the vast experience in the field of infrastructure, administration and finance. He possesses strong analytical and investment evaluation skills and with his outstanding networking and relationship management ability.

Except the above, none of other Directors or Key Managerial Personnel of the Company including their relatives, except to the extent of their respective shareholdings in the Company, in any way, financially or otherwise, is interested or concerned in this resolution.



The Board recommends resolution at Item No. 2 relating to re-appointment of Mr. Sanjay Sunderlal Meena as Director (Executive), for approval of the members as an **Ordinary Resolution**.

### **Item no.3**

M/s.Mohandas &Co., Chartered Accountants, FRN:106529W, resigned as Statutory Auditors effective 12.11.2024 due to an order from The Institute of Chartered accountants of India that precludes CA from continuing in this position. This resignation was accepted by the Board of Directors at a meeting on 12.11.2024. A casual vacancy was created, and Section 139(8) of the Companies Act, 2013 requires member approval for the Board's appointment to fill such a vacancy.

The Board, after considering the Audit Committee's recommendation (if applicable), appointed M/s. M/s. K. S. Subrahmanyam & Co , Chartered Accountants (FRN: 017461S), at its meeting on 12/11/2024 .M/s. K. S. Subrahmanyam & Co have confirmed their eligibility and willingness to be appointed, providing a certificate under Section 139(1) of the Companies Act, 2013.

The Board proposes their appointment until the next Annual General Meeting, with their remuneration to be decided by the Board in consultation with them. Approval is sought for the Ordinary Resolution in Item No. 3. No Directors, Key Managerial Personnel, or their relatives have an interest in this resolution.

### **Item no.4**

The term of appointment of the retiring Statutory Auditors, M/s. M/s.Mohandas &Co., expires at the conclusion of the ensuing Annual General Meeting.

In accordance with the Companies Act, 2013 and the relevant rules, the Board, at its meeting on 12.11.2024, reviewed and recommended the appointment of M/s. K. S. Subrahmanyam & Co., Chartered Accountants (Firm Registration No. 017461S), as Statutory Auditors. The Board of Directors subsequently approved this recommendation at its meeting on 12.11.2024 M/s. K. S. Subrahmanyam & Co. have confirmed their eligibility and consent to the appointment.

The Board proposes their appointment for a five-year term, from the conclusion of this AGM until the conclusion of the AGM, with remuneration to be agreed upon. The Board considers this appointment to be in the company's best interest and recommends the Ordinary Resolution for approval. No Directors, Key Managerial Personnel, or their relatives have an interest in this resolution.

### **Item no.5**

The Company is required to appoint a Secretarial Auditor to conduct a secretarial audit for the Company under Section 204 of the Companies Act, 2013, and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. For listed companies, Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 also mandates the appointment of a secretarial auditor for a minimum tenure of five consecutive years.

Your Board of Directors, based on the recommendation of the Audit Committee, has considered and recommended the appointment of Mr. Chirag Jain, Partner at JCA & Co, Practicing Company Secretaries,], Certificate of Practice No. 13687 as the Secretarial Auditor of the Company. This appointment will be for a term of five consecutive financial years, commencing from the financial year 2025-26 until the financial year 2029-30.



Mr. Chirag Jain, Partner at JCA & Co, has consented to the appointment and confirmed that they are not disqualified to act as the Secretarial Auditor of the Company. They also meet the peer-review requirements under the SEBI regulations.

The Board is of the opinion that the appointment of Mr. Chirag Jain, Partner at JCA & Co would be in the best interest of the Company to ensure compliance with the applicable laws and regulations.

The Board recommends the Ordinary Resolution in Item No. 5 for your approval. None of the Directors, Key Managerial Personnel, or their relatives are concerned or interested in this resolution.

**“Annexure 1”**

**Information pursuant to Regulation 36(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

<b>Appointment details</b>	Appointment of <b>Mr. Chirag Jain, Practicing Company Secretaries</b> of the Company for five years from F.Y. 2025-2026
<b>Date of Appointment</b>	The Board of Directors in its meeting held on 06 <sup>th</sup> September, 2024 based on the recommendation of Audit Committee and subject to shareholders' approval, appointed Mr. Chirag Jain, Practicing Company Secretaries as a Secretarial Auditor of the company for five years starting from the financial year 2025-2026.
<b>Proposed audit fee payable to auditors</b>	The fees proposed to be paid to Mr. Chirag Jain Practicing Company Secretaries towards secretarial audit (excluding applicable taxes and reimbursements) for FY 2025-2026 shall be Rs. 50,000 with authority to Board to make changes as it may deem fit for the term.
<b>Terms of appointment</b>	Mr. Chirag Jain, Practicing Company Secretaries would conduct the Secretarial Audit of the company for five years starting from the financial year 2025-2026.
<b>Material change in fee payable</b>	Not applicable
<b>Basis of recommendation and auditor credentials</b>	<p>The Audit Committee and the Board of Directors based on the credentials of the Auditor and eligibility criteria prescribed under the Companies Act, 2013 and LODR, recommends the appointment of Mr. Chirag Jain, Practicing Company Secretaries as a Secretarial Auditor of the company.</p> <p><b>Brief Profile:</b></p> <p>Practising Company Secretary Over 10 years in the name of JCA &amp; CO, Partnership Firm, located near Mumbai. The firm has adequate infrastructure facilities and is manned with qualified, semi-qualified &amp; experienced professionals to provide efficient, diligent and timely delivery of services to its client companies. We act as corporate consultants to various Listed, Unlisted &amp; Private Limited Companies and look after Secretarial &amp; legal matters of the client companies which includes compliances under the provisions of Companies Act &amp; other Statutory laws applicable to the companies, Formation of Companies, E-filings of various Forms with ROC, maintenance of statutory records, registers under the companies act, advises/opinions, drafting agreements/MOU's, mergers, acquisitions, compliances and Certifications required by various regulatory bodies for listed &amp; unlisted Companies, viz Stock Exchange listing agreements, SEBI Guidelines, Corporate Governance reports, RBI, Banks &amp; Financial Institutions, Secretarial Audit report, Secretarial due diligence report to the</p>



	banks and others, liaison with ROC, RBI, Banks, Advocates for any legal matters of the companies.
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**By Order of the Board of Directors  
For Sanguine Media Limited**

**Sd/-**

**Gayatri Gupta**

**Director**

**DIN: 07704522**

**Place: Chennai**

**Date: 08/09/2025**

**Registered Office:**

Plot No 135A, 1<sup>st</sup> Floor,  
Chandran Nagar Main Road,  
Chromepet, Chennai, Tamil Nadu, 60004  
CIN: L74210TN1995PLC032921

**Email:** [smedialtd@gmail.com](mailto:smedialtd@gmail.com)

**Website:** [www.sanguinemedialtd.com](http://www.sanguinemedialtd.com)



**DIRECTORS'REPORT**

To  
The Members,  
Sanguine Media Limited  
CIN: L74210TN1995PLC032921

Your directors have pleasure in presenting their **30<sup>th</sup> Annual Report** on the business and operations of the Company together with its Audited Accounts for the year ended March 31, 2025.

**1. FINANCIAL RESULTS:**

The highlights of the financial results of the Company for the financial year ended March 31, 2025 are as under:

(Rs. In Lakhs)

Particulars	Year Ended	
	31.03.2025	31.03.2024
Gross Sales/Income	12.25	18.10
Depreciation	0.00	0.00
Profit/(Loss) before Tax	(15.98)	(10.16)
Taxes/ Deferred Taxes	0.00	0.00
Income Tax paid for earlier years	0.00	0.00
Exceptional Items	0.00	(400.00)
Profit/(Loss) After Exceptional Items and Taxes	(15.98)	(410.16)
P& L Balance b/f	(410.16)	1,150.97
Profit/(Loss) carried to Balance Sheet	(15.98)	740.81

**2. BRIEF DESCRIPTION OF THE COMPANY'S WORKING DURING THE YEAR/STATE OF COMPANY'S AFFAIR:**

During the year under review the total income was Rs. 12.25 Lakhs as compared to Rs.18.10 Lakhs of the previous Year 2023-24. After making all necessary provisions for current year and after taking into account the current year net loss and total provisions for taxation, the Deficit carried to Balance Sheet is Rs15.98 Lakhs. The Promoters, Board of Directors and entire management team are putting their stern effort to achieve targeted turnover in the segment of projects.

**3. CHANGE IN THE NATURE OF BUSINESS:**

The Company is engaged in the Business of Film Production, Distribution & Exhibition.

**4. CHANGE OF REGISTERED OFFICE:**

During the year the company has not changed its Registered office.

**5. CHANGE OF NAME:**

During the year the company has not changed its name.

**6. FINANCE:**

The Company has not borrowed loan from any Bank during the year under review.

**7. SHARE CAPITAL:**

The paid-up Equity Share Capital as on March 31, 2025 was Rs 11,41,00,000

**A) Allotment of equity shares pursuant to conversion of convertible warrants:**

During the year under review, the Company has not issued any equity/warrant during the year.

**B) Issue of equity shares with differential rights:**

Annual Report 2024-25



During the year under review, the Company has not issued any shares with differential voting rights.

**C) Issue of sweat equity shares:**

During the year under review, the Company has not issued any sweat equity shares.

**D) Issue of employee stock options:**

During the year under review, the Company has not issued any employee stock options.

**E) Provision of money by company for purchase of its own shares by employees or by trustees for the benefit of employees:**

The Company has no scheme of provision of money for purchase of its own shares by employees or by trustees for the benefit of employees. Hence the details under rule 16 (4) of Companies (Share Capital and Debentures) Rules, 2014 are not required to be disclosed.

**8. DIVIDEND:**

The Board of Director of the company has not recommended dividend for the financial year 2024-25.

**9. REPORT ON PERFORMANCE AND FINANCIAL POSITION OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES:**

The Company has no subsidiaries, Associates and Joint Venture Companies.

**10. DIRECTORS AND KMP:**

**a) Key Managerial Personnel:**

The following are the Key Managerial Personnel of the Company.

Mr. Sanjay Sunderlal Meena	Managing Director
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**b) Director:**

The following are the Director of the Company.

Mr. Aditya Suryavanshi	Non-Executive-Independent Director
Mr. Akshay Nawal	Non-Executive-Independent Director
Mrs. Gayatri C Gupta	Non-Executive-Independent Director

**c) Appointment/Re-appointment:**

- Pursuant to the provisions of Section 152 and other applicable provisions if any, of the Companies Act, 2013 Mr. Sanjay Sunderlal Meena, Director of the Company is liable to retire by rotation at the forthcoming Annual General Meeting and he is being eligible offers himself for re-appointment.

**d) Changes in Directors and Key Managerial Personnel:**

During the year no changes occurred in the Composition of Board Directors due to Appointments and Resignations of several Directors and KMP.

**e) Declaration by an Independent Director(s) and reappointment, if any:**

All Independent Directors have given declarations that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013 and Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.



The Independent Directors have complied with the Code of Conduct for Independent Directors prescribed in Schedule IV of the Companies Act, 2013 and the Code of conduct formulated by the Company as hosted on the Company's Website i.e., [www.sanguinemediaLtd.com](http://www.sanguinemediaLtd.com)

**11. ANNUAL RETURN:**

Pursuant to Sub-section 3(a) of Section 134 and Sub-section (3) of Section 92 of the Companies Act, 2013 read with Rule 12 of Companies (Management and Administration) Rules, 2014, the copy of the draft Annual Return of the Company for the Financial Year ended on March 31, 2025 in **Form MGT-7** is uploaded on website of the Company and can be accessed at [www.sanguinemediaLtd.com](http://www.sanguinemediaLtd.com)

**12. INVESTOR EDUCATION AND PROTECTION FUND ("IEPF")**

A detailed disclosure with regard to the IEPF related activities undertaken by your Company during the year under review forms part of the Report on Corporate Governance.

**13. NUMBER OF MEETINGS OF THE BOARD:**

During the year the Board of Directors met six times (06). The details of the board meetings are provided in Corporate Governance Report.

28/05/2024	12/08/2024	06/09/2024,	12/11/2024,	13/12/2024	13/02/2025
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**14. DIRECTORS' RESPONSIBILITY STATEMENT:**

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors made the following statements in terms of Section 134(3) (c) of the Companies Act, 2013:

- That in the preparation of the annual financial statements for the year ended March 31, 2025, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- That such accounting policies have been selected and applied consistently and judgment and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2025 and of the profit of the Company for the year ended on that date;
- That proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- That the annual financial statements have been prepared on a going concern basis.
- That proper internal financial controls were in place and that the financial controls were adequate and were operating effectively;
- That system to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

**15. DETAIL OF FRAUD AS PER AUDITORS REPORT:**

There is no fraud in the Company during the Financial Year ended March 31, 2025. This is also being supported by the report of the auditors of the Company as no fraud has been reported in their audit report for the financial year ended March 31, 2025.

**16. BOARD'S COMMENT ON THE AUDITORS' REPORT:**

There were no qualifications, reservations or adverse remarks made by Auditors in their respective reports. Observation made by the Statutory Auditors in their Report are self-explanatory and therefore, do not call for any further comments under section 134(3)(f) of the Companies Act, 2013.

**17. AUDITORS:**

**A. Statutory Auditors:**



Pursuant to the provisions of section 139 of the Companies Act, 2013 and the Rules made there under, Ks Subramanyam & Company, Chartered Accountants, Mumbai, were appointed as the statutory auditor of the company in annual General Meeting held in the year 2024 and shall hold office up to the conclusion of Annual General Meeting held in the year 2029.

**Auditors Report:**

The observations and comments furnished by the Auditors in their report read together with the notes to Accounts are self-explanatory and hence do not call for any further comments under Section 134 of the Companies Act, 2013.

**B. Secretarial Audit:**

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed Mr. Chirag Jain, Practicing Company Secretary, to undertake the Secretarial Audit of the Company. The Secretarial Audit Report is annexed herewith and forms part of the Annual Report. The Secretarial Audit Report is annexed herewith as “Annexure -A”.

**Reply for qualification Remark in Secretarial Audit Report:**

1. The Company has not published notice of meeting of the board of directors where financial results shall be discussed and financial results, as required under Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Though the Company has not published notice for Financial Result, and financial result, the company has uploaded the same on Website of the company and also submitted to BSE Limited.

2. The Company did not have Company Secretary during the year.

The company has taken serious note of the same and complied with as on date of this Report.

3. The Company has not paid various penalties imposed under various regulation by BSE Limited.

The company is in the process of the same.

4. No Action has been taken by the company related to previous penalty and prosecution notice issued by various entity either by SEBI or by Stock Exchange, Management will responsible for True and Correctness of compliances and all matters, I am providing our Opinion on “as is where is Basis; subject to such information provided by management and its representative. We are unable to give our view on verification and examination of physically maintained proper book of records and other related, Documents and evidences of various meetings and attendance and other matters.

The company has taken serious note of the same and company is in process of the same.

5. The Company is suspended on due to non-payment of Annual Listing Fees of BSE Limited.

The company is in the process of the same.

6. The Company has not filled Annual Returns and Financial Result to ROC Chennai for continuous period of 3 Financial Years.

The company is in the process of the same.

7. Composition of Board of Directors is not as per Regulation 17 of SEBI (LODR) Regulations, 2015.

The company is in the process of the same to comply with the same.



8. The Company do not have Chief Financial Officer as per the Section 203 of Companies Act, 2013.

The company is in the process of the appointment of CFO.

**18. TRANSFER TO RESERVES:**

Out of the profits available for appropriation, no amount has been transferred to the General Reserve.

**19. DEPOSITS:**

The Company has not accepted or renewed any deposits during the year. There are no outstanding and overdue deposits as at March 31, 2025.

**20. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:**

The Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

**21. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:**

The company has not entered into any contracts or arrangements with related party during the year under review.

**22. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:**

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

**23. PROCEEDINGS UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016:**

During the year under review, there were no proceedings that were filed by the Company or against the Company, which are pending (except the previous years which was already disclosed) under the Insolvency and Bankruptcy Code, 2016 as amended, before National Company Law Tribunal or other Courts.

**24. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:**

During the year under review, there has been no one time settlement of loans from the Bank or Financial Institutions

**25. BOARD EVALUATION:**

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has carried out an annual performance evaluation of its own performance, the directors individually as well as the evaluation of the working of its Audit, Nomination & Remuneration and Compliance Committees. The manner in which the evaluation has been carried out has been explained in the Corporate Governance Report.

**26. SEPARATE MEETING OF INDEPENDENT DIRECTORS**

As per Schedule IV of the Companies Act, 2013 read with Section 149 and Secretarial Standard – 1 on Meetings of the Board of Directors, the Independent Directors of the Company hold at least one meeting in a year, without the attendance of Non-Independent Directors.

The Independent Directors Meeting was held on March 19, 2025. The Independent Directors, inter alia, discussed and reviewed performance of Non-Independent Directors, the Board as a whole, Chairperson of the Company and assessed the quality, quantity and timeliness of flow of information between the Company's management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

In addition to formal meetings, frequent interactions outside the Board Meetings also take place between the



Independent Directors and with the Chairperson, and rest of the Board.

**27. CORPORATE SOCIAL RESPONSIBILITY:**

In terms of the provisions of Section 135 of the Act and Rule 9 of the Companies (Accounts) Rules, 2014, the Company has not required to formulate and implement any Corporate Social Responsibility Initiatives as the said provisions are not applicable to the Company during the year under review.

**28. BUSINESS RISK MANAGEMENT:**

The Company has laid down a Risk Management Policy and identified threat of such events which if occurs will adversely affect either / or, value to shareholders, ability of company to achieve objectives, ability to implement business strategies, the manner in which the company operates and reputation as “Risks”. Further such Risks are categorized in to Strategic Risks, Operating Risks & Regulatory Risks. A detailed exercise is carried out to identify, evaluate, manage and monitoring all the three types of risks.

**29. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:**

The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations. During the year under review, the company retained external audit firm to review its existing internal control system with a view of tighten the same and introduce system of self-certification by all the process owners to ensure that internal controls over all the key business processes are operative. The scope and authority of the Internal Audit (IA) function is defined in the Internal Audit Charter.

The Internal Audit Department monitors and evaluates the efficacy and adequacy of internal control system in the Company, its compliance with operating systems, accounting procedures and policies at all locations of the Company and its subsidiaries. Based on the report of internal audit function, process owners undertake corrective action in their respective areas and thereby strengthen the controls. Significant audit observations and corrective actions thereon are presented to the Audit Committee of the Board.

**30. DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:**

The Company has adequate and proper internal financial controls with reference to the Financial Statements during the year under review.

**31. VIGIL MECHANISM / WHISTLE BLOWER POLICY:**

The Company has a vigil mechanism named Whistle Blower Policy to deal with instances of fraud and mismanagement, if any. The details of the Whistle Blower Policy is explained in the Corporate Governance Report and also posted on the website of the Company.

**32. EMPLOYEE RELATIONS:**

Employee relations throughout the Company were harmonious. The Board wishes to place on record its sincere appreciation of the devoted efforts of all employees in advancing the Company’s vision and strategy to deliver good performance.

**33. NOMINATION & REMUNERATION POLICY OF THE COMPANY:**

The Board has, on the recommendation of the Nomination & Remuneration Committee framed a policy for selection and appointment of Directors, Senior Management and their remuneration. The Remuneration Policy is stated in the Corporate Governance Report and is also available on the Company’s website at [www.sanguinemedia.com](http://www.sanguinemedia.com).

**34. CORPORATE GOVERNANCE REPORT AND MANAGEMENT DISCUSSION & ANALYSIS REPORT:**

The Company has been proactive in the following principles and practices of good corporate governance. A report in line with the requirements of Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements)





Regulations, 2015 the report on Management Discussion and Analysis and the Corporate Governance practices followed by the Company and the Auditors Certificate on Compliance of mandatory requirements are given as an “Annexure B & C” respectively to this report.

Your Company is committed to the tenets of good Corporate Governance and has taken adequate steps to ensure that the requirements of Corporate Governance as laid down in Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are complied with.

As per 27(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with the Stock Exchanges, the Corporate Governance Report, Management Discussion and Analysis and the Auditor’s Certificate regarding compliance of conditions of Corporate Governance are attached separately and form part of the Annual Report.

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

During the year conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of the Companies (Accounts) Rules, 2014, is nil.

**36. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:**

There are no material changes and commitments, affecting the financial position of the Company which has occurred between the end of financial year as on 31st March, 2025 and the date of Director’s Report.

**37. PARTICULARS OF EMPLOYEES:**

The table containing the names and other particulars of employees in accordance with the provisions of Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is provided as “Annexure- D” to the Board’s report.

None of the employees of the Company drew remuneration of Rs.1,02,00,000/- or more per annum and Rs.8,50,000/- or more per month during the year. No employee was in receipt of remuneration during the year or part thereof which, in the aggregate, at a rate which is in excess of the remuneration drawn by the managing director or whole- time director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company. Hence, no information is required to be furnished as required under Rule, 5(2) and 5(3) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

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

The Company has *zero tolerance* for sexual harassment at workplace and has adopted a policy against sexual harassment 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 2024-25, the company has not received any complaints on sexual harassment and hence no complaints remain pending as of March 31, 2025.

**39. MATERNITY BENEFIT PROVIDED BY THE COMPANY UNDER MATERNITY BENEFIT ACT 1961:**

The Company declares that it has duly complied with the provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the statutory benefits prescribed under the Act, including paid maternity leave, continuity of salary and service during the leave period, and post-maternity support such as nursing breaks and flexible return-to-work options, as applicable. The Company remains committed to fostering an inclusive and



supportive work environment that upholds the rights and welfare of its women employees in accordance with applicable laws.

**40. SECRETARIAL STANDARDS:**

The Directors State that applicable Secretarial Standards - 1, 2, 3 and 4 issued by the Institute of Company secretaries of India relating to 'Meetings of the Board of Directors' and General Meetings' and 'Report of the Board of Directors' respectively, have been duly followed by the Company.

**41. AUDIT TRAIL APPLICABILITY (AUDIT AND AUDITORS) RULES 2014 - RULE 11 OF THE COMPANIES ACT 2013:**

The Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended 31st March, 2025.

**42. PREVENTION OF INSIDER TRADING:**

In January 2015, SEBI notified the SEBI (Prohibition of Insider Trading) Regulation, 2015 which came into effect from May, 2015. Pursuant thereto, the Company has formulated and adopted a new code for Prevention of Insider Trading.

The New Code viz. "Code of Internal Procedures and Conduct for regulating, Monitoring and reporting of Trading by Insiders" and "Code of Practices and Procedures for fair Disclosure of Unpublished price Sensitive Information" has been framed and adopted. The Code requires pre-clearance for dealing in the Company's shares and prohibits purchase or sale of Company shares by the Directors and designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed. The Company is Responsible for implementation of the Code.

**43. ACKNOWLEDGMENT:**

Your Directors acknowledge thanks to the various Central and State Government Departments, Organizations and Agencies for the continued help and co-operation extended by them. The Directors also gratefully acknowledge all stakeholders of the Company viz. customers, members, dealers, vendors, banks and other business partners for the excellent support received from them during the year. The Directors place on record their sincere appreciation to all employees of the Company for their unstinted commitment and continued contribution to the Company.

**Date: 08/09/2025**

**Place: Chennai**

**By Order of the Board of Directors  
For Sanguine Media Limited**

**Registered Office:**

Plot No 135A, 1<sup>st</sup> Floor,  
Chandran Nagar Main Road,  
Chromepet, Chennai, Tamil Nadu, 60004  
CIN: L74210TN1995PLC032921  
Email: [smedialtd@gmail.com](mailto:smedialtd@gmail.com)  
Website: [www.sanguinemedialtd.com](http://www.sanguinemedialtd.com)

**Sd/-**

**Akshay Nawale  
Director  
DIN: 07597069**

**Sd/-**

**Gayatri Gupta  
Director  
DIN: 07704522**

**FORM NO. MR-3**  
**SECRETARIAL AUDIT REPORT**

For the Financial Year ended 31<sup>st</sup> March 2025

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies  
(Appointment and Remuneration Personnel) Rules, 2014]

To,  
The Members,  
**SANGUINE MEDIA LIMITED**  
Plot No 135A, 1st Floor, Chandran  
Nagar Main Road, Chromepet,  
Chennai, Tamil Nadu – 600044

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate governance practices by **SANGUINE MEDIA LIMITED (CIN: L74210TN1995PLC032921)** (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing our opinion thereon.

Based on our verification of the company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31<sup>st</sup> March, 2025 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have not examined the Correctness and authenticity of books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended **31<sup>st</sup> March 2025** according to the provisions of:

- I. The Companies Act, 2013 ("the Act") and the rules made thereunder;
- II. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- III. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- IV. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment and Overseas Direct Investment and External Commercial Borrowings;
- V. The following Regulations (as amended from time to time) and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992:
  - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
  - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
  - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
  - d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Regulations, 1999;
  - e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008
  - f. The Securities and Exchange Board of India (Registrar to an Issue and Share Transfer Agents) Regulations, 1993;
  - g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 ;
  - h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;



- i. The Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015.

VI. Other laws applicable specifically to the Company namely:

- a. Maharashtra State Tax on Professions/Trades Act, 1975
- b. Goods and Service Tax Act, 2017
- c. Sexual Harassment Act, 2013
- d. Income Tax Act, 1961

We have relied on the representations made by the Company, its Officers and Reports of the Statutory Auditor for the systems and mechanism framed by the Company for compliances under other Acts, Laws and Regulations applicable to the Company.

We have also examined compliance with the applicable clauses of the following:

- I. Secretarial Standards issued by The Institute of Company Secretaries of India.
- II. SEBI (Listing Obligations and Disclosure requirements) Regulation 2015 for the financial year ended 31st March, 2025.

During the audit period under review, to the best of my knowledge and belief and according to the information and explanations given to me, the Company has generally complied with the provisions of the Acts, Rules, Regulations, Guidelines, Standards, etc. mentioned above, to the extent applicable except mentioned below:

1. According to Regulation of LODR, SEBI Regulations & Stock Exchanges rules, Company has not Provided compliance calendar and Quantum of penalty (If any), and Company is required to designate a competent company secretary as the compliance officer during review period.
2. We have not verified Structured Digital Database (SDD) software either maintain or not by Company.
3. Company has not filed Annual returns and Other Required E-forms to Registrar of companies related to Compliance.
4. Company have not filled Director Regularization E-form to Registrar of companies.
5. Company's Status showing ACTIVE Non-Compliant.

**We further report that** The Board of Directors of the Company is not duly constituted with proper balance of Executive Directors, Non-Executive Directors, Independent Directors and a Woman Director; Also, we have not authenticated and not Checked and not verified by Filled proper E-form to Registrar of Companies & Statutory Compliance books and papers, during the period under review.

- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minute's book, while the dissenting members' views, if any, are captured and recorded as part of the minutes.

**We further report that** there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.





The compliance by the Company of applicable financial laws like Direct and Indirect tax laws has not been reviewed thoroughly in this audit since the same have been subject to review by the Statutory financial audit and other designated professionals.

Management will be responsible for true and correctness of compliances and all matters. Our opinion is subject to such Information provided by Management and its representative.

We state that Above information is on basis of Provided data in manner of scope limitation by Management and by its representative, we are not responsible if any information which provided to us belongs to false, misleading and mis representing; subject to we are reporting/Certification on behalf of management and Management is responsible, we are Qualifying report on basis of Scope Limitation and we are complying only on basis of general available information.

**For M/s. JCA & Co.  
Practicing Company Secretaries**



**CS Chirag Jain  
Partner  
FCS No: F11127  
C. P. No.: 13687  
Peer Review No.: 4197/2023  
UDIN: F011127G001197466**



**Place: Mumbai  
Date: 08/09/2025**

**This report is to be read with our letter of even date which is annexed as "Annexure A" and forms an integral part of this report.**

**Annexure A**

To,  
The Members,  
**SANGUINE MEDIA LIMITED**  
Plot No 135A, 1st Floor, Chandran  
Nagar Main Road, Chromepet,  
Chennai, Tamil Nadu – 600044

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. All the records after examinations have been delivered to the company/ its representative and we do not possess any original records as per our standard practice.
4. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
5. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
6. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
7. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.
8. The maximum liability of our firm under the secretarial audit in respect of the aggregate of all claims shall not exceed the fee charged by us.

For M/s. JCA & Co.  
Practicing Company Secretaries

*Chirag Jain*

CS Chirag Jain  
Partner  
FCS No: F11127  
C. P. No.: 13687  
Peer Review No.: 4197/2023  
UDIN: F011127G001197466



Place: Mumbai  
Date: 08/09/2025





## **MANAGEMENT DISCUSSION AND ANALYSIS REPORT**

### **BUSINESS OVERVIEW:**

We at Sanguine Media Limited Understand your individual trading requirements provide total resource to extend your company's capabilities, meet your goals of a timely entry in to the market, use outsourcing as a strategic move in your product life cycle planning, gain a greater economic edge in a highly competitive market, develop new dosage forms and procedures. Our strength is providing total customer satisfaction by delivering superior quality products and services through cutting edge technology and the best possible services. We at Sanguine Media Limited assisted in promotion of various events and entertainment activities.

### **INDUSTRY STRUCTURE AND DEVELOPMENT:**

The media and entertainment industry witnessed significant changes in FY 2024-25, driven by rapid technological advancements, changing consumer preferences, and the growing importance of digital platforms. The industry has seen a shift towards personalized content, increased consumption of streaming services, and greater reliance on digital advertising. Despite global economic uncertainties, the industry continues to evolve, presenting both challenges and opportunities.

### **STRENGTH OF THE COMPANY:**

The long-term goal of the Company is to become a media, event and entertainment company driven by innovative ideas. The company also takes all most care to ensure tie ups with good movies and Media Company not only in Movie market but also plan to penetrate in Bollywood and international markets. With the prime focus on customer satisfaction, continuous efforts are made to offer solutions that give an extra advantage to the customer.

A strong desire for continuous innovation forms the bedrock of the efforts of this dedicated and talented team. Perseverance & Passion for new ideas are the driving forces, which leverage the efforts to develop new ideas and Solutions and Applications. A strong harmony between R&D, Production and Marketing team aids in fine tuning event management to make them more efficient. Globalization is a thrust area at our end which is evident from our continuous efforts to enhance our International Business.

Our endeavour to walk an extra mileage by providing our customers with alternate solutions, customized ideas has resulted in expanding our business horizons and proximity to the entertainment of people.

### **OPPORTUNITIES, THREAT, RISKS AND CONCERNS:**

The Indian Media and Entertainment industry is growing consistently and is expected to do so also in future. Quality of Services and innovative ideas will improve the market by putting attraction for international media companies also. Television segment is expected to lead industry growth and offer immense growth opportunities in digital technologies also. Rapidly growing young population is one of the major positive factors for growth of Media Industry. However, higher penetration into the market threats the company for cut through competition. In India, the ratio of advertising expenditure to GDP is less than 0.5%. This is substantially lower in comparison to the developed economies as well as other developing economies. Interestingly, Print and TV media contribute over 75% of the advertisement spend in a year. As the Indian economy continues to develop and the media reach increases, the advertising expenditure to GDP ratio is expected to increase over the next 5 years.

### **FUTURE OUTLOOK:**

The outlook for the media and entertainment industry remains positive, with digital platforms expected to continue driving growth. We anticipate strong demand for original content and an increase in digital advertising spend. The Company is well-positioned to capitalize on these trends through its diversified content portfolio, strong digital presence, and strategic partnership. One other burgeoning trend bears watching in 2022—especially for entertainment companies: eSports. This new phenomenon—multiplayer video-game competitions, sometimes involving professional players—is filling arenas and boosting bottom lines for game publishers and marketers. The global esports market reached a value of US\$ 1.18 Billion in 2021. Looking forward, IMARC Group expects the market to reach US\$ 3.86 Billion by 2027, exhibiting at a CAGR of 22.4% during 2022-2027.



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**SEGMENT WISE PERFORMANCE:**

The Company is operating only in one sector i.e., Entertainment, media and event and therefore the segment reporting and performance standard is not applicable to the Company.

**INTERNAL CONTROL:**

The Internal Control systems including the policies, procedures and guidelines of the Company are adequate and commensurate to the extent and nature of its operations. The controls are reviewed for effectiveness by the internal auditors and the audit committee too. Any deviations are brought to the notice of the Audit Committee periodically and corrective steps are recommended and implemented.

**DETAILS OF SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS:**

As mentioned in clause B (i) of Schedule – V read with Regulation 34(3) and 53(f) of the SEBI (Listing and Disclosure Requirements) Regulations, 2015 specifying requirement of additional disclosure as inserted by the SEBI (Listing and Disclosure Requirement (Amendment) Regulations, 2018 applicable w.e.f. 01.04.2019, it is confirmed that, there is no significant change in any ratios for more than 25% as compared to previous financial year 2024-25.

**FINANCIAL PERFORMANCE:**

During the year, the Company has recorded a turnover of Rs. 12.25 Lakhs as compared to Rs. 18.10 Lakhs in the previous year. The Company has made net loss of Rs (15.98) Lakhs as compared to Rs. 200.74 Lakhs of the previous year after providing depreciation, tax, etc.

**HUMAN RESOURCES:**

Our employees are central to our success. We continued to invest in talent development, offering training programs that focus on new technologies, content creation, and leadership skills. Our commitment to diversity and inclusion has fostered a collaborative and innovative work environment.

**CAUTIONARY STATEMENT:**

Statement in this Management Discussion and Analysis Report, describing the Company's objectives, estimates and expectations may constitute 'Forward Looking Statements' within the meaning of applicable laws or regulations. Actual results might differ materially from those either expressed or implied.

**Date: 08/09/2025**

**Place: Chennai**

**By Order of the Board of Directors  
For Sanguine Media Limited**

**Registered Office:**

Plot No 135A, 1st Floor,  
Chandran Nagar Main Road,  
Chromepet, Chennai, Tamil Nadu, 60004  
CIN: L74210TN1995PLC032921  
Email: [smedialtd@gmail.com](mailto:smedialtd@gmail.com)  
Website: [www.sanguinemedia ltd.com](http://www.sanguinemedia ltd.com)

**Sd/-  
Akshay Nawale  
Director  
DIN: 07597069**

**Sd/-  
Gayatri Gupta  
Director  
DIN: 07704522**



## CORPORATE GOVERNANCE REPORT

The Corporate Governance report for the Financial Year 2024-25, which forms part of the Directors' Report, is prepared in accordance with Regulation 34 read with Schedule V to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations").

This Report is in compliance with the Listing Regulations. Corporate Governance is a set of standards which aims to improve the Company's image, efficiency and effectiveness. It is the road map, which guides and directs the Board of Directors of the Company to govern the affairs of the Company in a manner most beneficial to all the Shareholders, the Creditors, the Government and the Society at large.

Your Company is committed to the highest standards of Corporate Governance and disclosure practices to ensure that its affairs are managed in the best interest of all stakeholders

The Company is in compliance with the requirements stipulated under Regulation 17 to 27 read with Schedule V and clauses (b) to (i) of sub-regulation (2) of Regulation 46 of the Listing Regulations, as applicable, with regard to Corporate Governance.

A report on compliance with the implementation of Regulation 34(3) read with Chapter IV and Schedule V to the Listing Regulations is given below:

### 1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE:

Corporate Governance represents the value, ethical and moral framework under which business decisions are taken. The investors want to be sure that not only is their capital handled effectively and adds to the creation of wealth, but the business decisions are also taken in a manner, which is not illegal or involves moral hazard.

Our Company perceives good corporate governance practices as key to sustainable corporate growth and long-term shareholder value creation. The primary objective is to develop and adhere to a corporate culture of harmonious and transparent functioning, increasing employee and client satisfaction and enhancing shareholders' wealth by developing capabilities and identifying opportunities that best serve the goal of value creation.

The Company has a three-tier governance structure:

- **Strategic supervision:** The Board of Directors occupies the topmost tier in the governance structure. It plays a role of strategic supervision that is devoid of involvement in the task of strategic management of the Company. The Board lays down strategic goals and exercises control to ensure that the Company is progressing to fulfill stakeholders' aspirations.
- **Strategic management:** The Executive Committee is composed of the senior management of the Company and operates upon the directions of the Board.
- **Executive management:** The function of the Management Committee is to execute realize the goals that are laid down by the Board and the Executive Committee.

### 2. BOARD OF DIRECTORS:

#### **2.1 Composition of the Board:**

The Board of Directors comprises optimum combination of directors including of One Executive and Five Non-Executive Independent Directors. The independent directors on the Board are senior, competent and highly respected persons from their receptive fields. The following is the Composition of the Board are as follows:



Sr. No.	Name of Director	Category	No. of Directorship(s) held in other Indian public & private Limited Companies	Committee(s) position (Including this company)	
				Member	Chairman
1	Sanjay Meena	Managing Director	2	0	0
2	Aditya Suryavanshi	Non-Executive-Independent Director	3	3	0
3	Akshay Nawale	Non-Executive-Independent Director	6	3	2
4	Gayatri C Gupta	Non-Executive-Independent Director	1	3	1

**2.2 The Board has identified the following skills/expertise/competencies with reference to its Business for the effective functioning of the Company and which are currently available with the Board:**

Name of the Director	Skills/Expertise/Competencies
Sanjay Meena	Finance, Marketing, Management
Aditya Suryavanshi	Administration and co-ordination
Akshay Nawale	Administration, Reporting and Observation
Gayatri C Gupta	Management

### 2.3 Board Agenda:

The annual calendar of Board and Committee Meetings is agreed upon at the beginning of each year. Meetings are governed by a structured Agenda and a Board Member may bring up any matter for consideration of the meeting in consultation with the Chairman. Agenda papers are generally circulated to the Board Members generally at proper length in advance. In addition, for any business exigencies the resolutions are passed by circulation and later places at the subsequent Board or Committee Meeting for ratification/approval. Detailed presentations are made at the meetings on all major issues to enable the Board to take informed decisions.

### Invitees & Proceedings:

The CFO makes presentation on the quarterly and annual operating & financial performance and on annual operating & capex budget. The Managing Director and other senior executives make presentations on capex proposals & progress, operational health & safety and other business issues.

### Support and Role of Compliance Officer:

The Compliance officer is responsible for convening the Board and Committee meetings, preparation and distribution of agenda and other documents and recording of the minutes of the meetings. He acts as interface between the Board and the Management and provides required assistance to the Board and the Management.

### 2.4 Meetings and Attendance:

During the year, the Board of Directors met 06 (Six) times on 28/05/2024,12/08/2024,06/09/2024,12/11/2024, 13/12/2024, and 13/02/2025 The gap between two Board Meetings was within the maximum time gap prescribed in SEBI (LODR) Regulations, 2015. The Attendance of Directors at these Board Meetings and at the last Annual General Meeting was as under:



S.N.	Name of Director	No. of Board Meetings held during the period when the Director was on the Board	No. of Meetings Attended	Attendance at the last AGM held on 29/09/2024
1	Sanjay Meena	06	06	Yes
2	Aditya Suryavanshi	06	06	Yes
3	Akshay Nawale	06	06	Yes
4	Gayatri C Gupta	06	06	Yes

## 2.5 Independent Directors:

Independent Directors play an important role in the governance processes of the Board. They bring to bear their expertise and experience on the deliberations of the Board. This enriches the decision-making process at the Board with different points of view and experiences and prevents conflict of interest in the decision-making process.

None of the Independent Directors serves as “Independent Directors” in more than seven listed companies.

The Board of Directors have confirmed that the Independent Directors fulfills the conditions specified under SEBI (LODR) Regulations, 2015 and are independent of the management.

During the year under review, the Independent Directors met on March 28, 2025, *inter alia*:

- To review the performance of the Non-Independent Directors (Executive Directors);
- To review the performance of the Board of the Company as a whole;
- To review the performance of Chairman of the Company taking into account the views of Executive Directors on the same;
- To assess the quality, quantity and timeliness of flow of information between the Company management and the Board.

They expressed satisfaction at the robustness of the evaluation process, the Board’s freedom to express views on the business transacted at the Meetings and the openness with which the Management discussed various subject matters on the agenda of meetings.

## 2.6 Disclosure of relationships between the Directors inter-se:

There is no relationship between the Directors inter-se.

## 2.7 Number of shares and convertible instruments held by Non-Executive Directors:

- None of the Non-Executive Directors of the Company held shares of the Company.
- During the year under review, the Company has not issued any Convertible Instruments.

## 2.8 Familiarization Programme for Independent Director:

On appointment of an individual as Independent Director, the Company issues a formal Letter of Appointment to the concerned director, setting out in detail, the terms of appointment, duties and responsibilities. Each newly appointed Independent Director is taken through a formal familiarization program. The Programme also provides awareness of the Independent Directors on their roles, rights, responsibilities towards the Company. Further, the Familiarization Programme also provides information relating to the financial performance of the Company and budget and control process of the Company.

The details of familiarization program imparted to Independent Directors is also posted on the Company’s Website at [www.sanguinemedia ltd.com](http://www.sanguinemedia ltd.com)

## 2.9 Code of Conduct for Directors and Senior Management Personnel:

In terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company has laid down a Code of Conduct for all Board Members and Senior Management Personnel of the Company. The said Code of Conduct has been posted on the website of the Company. The Board Members and Senior Management



Personnel of the Company have affirmed compliance with the Code. The Chairman & Managing Director of the Company has given a declaration to the Company that all the Board Members and Senior Management Personnel of the Company have affirmed compliance with the Code.

### **2.10 Prohibition of Insider Trading Code:**

During the year, the Company has amended the Code of Conduct for Prohibition of Insider Trading and Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information and also formulated Policy on procedures to be followed while conducting an inquiry in the event of leak or suspected leak of Unpublished Price Sensitive Information in line with the SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018.

The amended codes viz. “Code of Conduct for Prohibition of Insider Trading” and the “Code of Practices & Procedures for Fair Disclosure of Unpublished Price Sensitive Information” allows the formulation of a trading plan subject to certain conditions and requires pre-clearance for dealing in the Company’s shares. It also prohibits the purchase or sale of Company’s shares by the Designated Persons, while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed.

### **2.11 Committees of the Board:**

The Board of Directors has constituted 3 Committees of the Board viz.

- Audit Committee
- Nomination and Remuneration Committee
- Stakeholders’ Relationship Committee

## **3. AUDIT COMMITTEE:**

The Audit Committee of the Company comprises of 03 members and all the 03 members are Non-Executive Independent Directors. The Committee members are professionals having requisite experience in the fields of Finance and Accounts, Banking and Management. Mr. Akshay Nawale, Non-Executive Independent Director is a Chairman of the Committee.

### **3.1 Terms of reference of the committee inter alia, include the following:**

1. Oversight of the company’s financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
2. Recommendation for appointment, remuneration and terms of appointment of auditors of the company;
3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
4. Reviewing, with the management, the annual financial statements and auditors’ report thereon before submission to the board for approval, with particular reference to:
  - a) Matters required to be included in the Directors’ Responsibility Statement to be included in the Board’s Report in terms of clause (c) of sub-section 3 of section 134 of the Companies Act, 2013;
  - b) Changes, if any, in accounting policies and practices and reasons for the same;
  - c) Major accounting entries involving estimates based on the exercise of judgment by management;
  - d) Significant adjustments made in the financial statements arising out of audit findings;
  - e) Compliance with listing and other legal requirements relating to financial statements;
  - f) Disclosure of any related party transactions;
  - g) Qualifications in the draft audit report.
5. Reviewing, with the management, the quarterly financial statements before submission to the board for approval;
6. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue and making appropriate recommendations to the Board to take up steps in this matter;
7. Review and monitor the auditor’s independence and performance and effectiveness of audit process;
8. Approval or any subsequent modification of transactions of the company with related parties;
9. Scrutiny of inter-corporate loans and investments;
10. Valuation of undertakings or assets of the company, wherever it is necessary;
11. Evaluation of internal financial controls and risk management systems;





12. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
13. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
14. Discussion with internal auditors of any significant findings and follow up there on;
15. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
16. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
17. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of nonpayment of declared dividends) and creditors;
18. To review the functioning of the Whistle Blower mechanism;
19. Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background etc. of the candidate;
20. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.

### **3.2 Audit Committee shall mandatorily review the following information:**

1. Management Discussion and Analysis of financial condition and results of operations;
2. Statement of significant related party transactions (as defined by the Audit Committee), submitted by management;
3. Management letters / letters of internal control weaknesses issued by the statutory auditors;
4. Internal audit reports relating to internal control weaknesses; and
5. The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the Audit Committee.
6. Statement of deviations:
  - a) quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to the stock exchanges in terms of sub-regulation (1) of Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; and
  - b) annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of sub-Regulation (7) of Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.”

### **3.3 The Composition of the Committee as at March 31, 2025 and the details of Members participation at the Meetings of the Committee are as under:**

During the year, 04 (Four) Audit Committee Meetings were held on 28 May 2024, 12 Aug 2024, 12 Nov 2024 and 13 Feb 2025. The Attendance of Members at meetings was as under:

S.N.	Name of Member	Position	Number of Meetings held during the period when the Member was on the Board	Number of Meetings attended
1	Akshay Nawale	Chairperson	04	04
2	Aditya Suryavanshi	Member	04	04
3	Gayatri C Gupta	Member	04	04

The representatives of Internal and Statutory Auditors were invitees to Audit Committee meetings.

### **4. NOMINATION AND REMUNERATION COMMITTEE:**

The Nomination and Remuneration Committee of the company comprises of 4 members and all the 4 members are Non-Executive Independent Directors. Mrs. Gayatri C Gupta, Non-Executive Independent Director is a Chairman of the Committee.

During the year, 01 (One) committee meetings were held during the year on 11/12/2024. The Attendance of Members at meetings was as under:



S.N.	Name of Member	Position	Number of Meetings held during the period when the Member was on the Board	Number of Meetings attended
1	Gayatri C Gupta	Chairperson	01	01
2	Aditya Suryavanshi	Member	01	01
3	Akshay Nawale	Member	01	01

#### 4.1 The terms of reference of the Committee inter alia, include the following:

##### **Nomination of Directors / Key Managerial Personnel / Senior Management**

- To evaluate and recommend the composition of the Board of Directors;
- To identify persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down by the Committee;
- To consider and recommend to the Board, appointment and removal of directors, other persons in senior management and key managerial personnel (KMP);
- Determining processes for evaluating the effectiveness of individual directors and the Board as a whole and evaluating the performance of individual Directors;
- To administer and supervise Employee Stock Options Schemes (ESOS) including framing of policies related to ESOS and reviewing grant of ESOS;
- To formulate the criteria for determining qualifications, positive attributes and independence of a Director;
- To review HR Policies and Initiatives.

##### **Remuneration of Directors / Key Managerial Personnel / Senior Management/ other Employees**

- Evolve the principles, criteria and basis of Remuneration Policy and recommend to the Board a policy relating to the remuneration for all the Directors, KMP, senior management and other employees of the Company and to review the same from time to time;
- The Committee shall, while formulating the policy, ensure the following:
  - The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality required to run the Company successfully;
  - Relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
  - Remuneration to Directors, KMP and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals.

*Note: Senior Management for the above purpose shall mean officers/personnel of the Company who are members of its core management team excluding Board of Directors and comprising all members of management one level below the Chief Executive Officer/Managing Director/Whole time Director/Manager and shall specifically include Company Secretary and Chief Financial Officer.*

#### 4.2 Evaluation of the Board's Performance:

During the year, the Board adopted a formal mechanism for evaluating its performance as well as that of its committees and individual Directors. The exercise was carried out through a structured evaluation process covering various aspects of the Boards functioning such as composition of the Board & Committees, experience & competencies, performance of specific duties & obligations, governance issues etc. Separate exercise was carried out to evaluate the performance of individual Directors including the Board Chairman who were evaluated on parameters such as attendance, contribution at the meetings and otherwise, independent judgment, safeguarding of minority shareholders interest etc.

The evaluation of the Independent Directors was carried out by the entire Board and that of the Chairman and the Non-Independent Directors were carried out by the Independent Directors.

The Directors were satisfied with the evaluation results, which reflected the overall engagement of the Board and its Committees with the Company.



#### 4.3 Remuneration of Directors:

Remuneration of Managing Director is recommended by the Nomination and Remuneration Committee and approved by the Board of Directors and the Shareholders of the Company.

The remuneration of Non-Executive Directors is determined by the Board and is also approved by the Shareholders in General Meeting.

No seating fees have been paid to any Non-Executive Directors.

Details of remuneration to all Directors for the Financial Year 2024-25 are as under:

S.N.	Name of Director	Salary	Perquisites & Allowances	Retirement & Leave Benefits	Sitting Fees	Amount in lakhs	
						Commission/ Bonus	Stock Option
1	Sanjay Meena	-	-	-	-	-	-
2	Aditya Suryavanshi	-	-	-	-	-	-
3	Akshay Nawale	-	-	-	-	-	-
4	Gayatri C Gupta	-	-	-	-	-	-

None of the Directors of the company / Key managerial Personnel had any pecuniary relationship with the Company during the year.

Stock option details, if any and whether issued at a discount as well as the period over which accrued and over which exercisable:

The Company has not issued any stock option during the year under review.

#### 5. STAKEHOLDERS' RELATIONSHIP COMMITTEE:

The Stakeholders' Relationship Committee has 04 Members comprising of 4 members and all the 4 Members are Non-Executive Independent Directors. Mr. Akshay Nawal, Non-Executive Director has been appointed as a Chairman of the Committee.

##### 5.1 The Composition of the Committee as at March 31, 2025 and the details of Members participation at the Meetings of the Committee are as under:

During the year, 04 (Four) Committee Meetings were held on 20 Apr 2024, 11 Jul 2024, 19 Oct 2024 and 11 Jan 2025. The Attendance of Members at meetings was as under:

S.N.	Name of Member	Position	Number of Meetings held during the period when the Member was on the Board	Number of Meetings attended
1	Aditya Suryavanshi	Member	04	04
2	Akshay Nawale	Chairperson	04	04
3	Gayatri C Gupta	Member	04	04

##### 5.2 Name and Designation of Compliance Officer:

There is no Company Secretary of the company.

##### 5.3 Details of Complaints / Queries received and redressed during April 01, 2024 to March 31, 2025 are as follows:

Number of shareholders' complaints pending at the	Number of shareholders'	Number of shareholders' complaints redressed	Number of shareholders'
---	-------------------------	--	-------------------------



beginning of the year	complaints received during the year	during the year	complaints pending the end of the year
1	Nil	Nil	1

All the complaints/ queries have been redressed to the satisfaction of the complainants and no shareholders' complaint/ query was pending at the end of the year.

## 6. INFORMATION ON GENERAL BODY MEETINGS:

### 6.1 The last 3 Annual General Meetings of the Company were held as under:

Date	Time	Venue
29 <sup>th</sup> September, 2024	12:30 PM (IST)	Plot No 135A, 1st Floor, Chandran Nagar Main Road, Chromepet, Chennai, Tamil Nadu, 600044.
26 <sup>th</sup> September, 2023	11:00 AM (IST)	Plaza Center, 4 <sup>th</sup> Floor, Suit No. 349, No. 129, G.N. Chetty Road, Chennai- 600006, Tamil Nadu
27 <sup>th</sup> September, 202	10.00 AM (IST)	Plaza Center, 4 <sup>th</sup> Floor, Suit No. 349, No. 129, G.N. Chetty Road, Chennai- 600006, Tamil Nadu

### 6.2 Special Resolutions passed in the last 3 Annual General Meetings:

Financial Year	Date	Subject matter of Special Resolutions
2023-24	29-09-2024	No special resolution was passed
2022-23	26-09-2023	No special resolution was passed
2021-22	29-09-2022	No special resolution was passed

### 6.3 Extraordinary General Meeting (EGM):

No Extra Ordinary General Meeting through postal ballot was held during the financial year under review.

## 7. MEANS OF COMMUNICATION:

- i. **Quarterly results:** The Company's quarterly / half yearly / annual financial results are sent to the Stock Exchanges and Local English and Vernacular language newspapers and are simultaneously displayed on its website ([www.sanguinemediaLtd.com](http://www.sanguinemediaLtd.com)).
- ii. **Media Releases:** Official media releases are sent to Stock Exchanges and are displayed on the Company's website ([www.sanguinemediaLtd.com](http://www.sanguinemediaLtd.com)).
- iii. **Website:** The Company's website ([www.sanguinemediaLtd.com](http://www.sanguinemediaLtd.com)) contains a separate dedicated section "Investor Relations" where shareholders' information is available. The Company's Annual Report is also available in a downloadable form.
- iv. **Annual Report:** The Annual Report containing, inter-alia, Audited Financial Statement, Directors' Report, Auditors' Report and other important information is circulated to members and others entitled thereto. The Management's Discussion and Analysis (MD&A) Report forms part of the Directors' Report in the Annual Report. The Annual Report is displayed on the Company's website ([www.sanguinemediaLtd.com](http://www.sanguinemediaLtd.com)).
- v. **BSE Corporate Compliance & Listing Centre (the "Listing Centre"):** BSE's Listing Centre is a web-based application designed for corporate. All periodical compliance filings like shareholding pattern, corporate governance report, media releases, statement of investor complaints among others, are also filed electronically on the Listing Centre.
- vi. **SEBI Complaints Redress System (SCORES):** The investor complaints are processed in a centralized web-based complaints redress system. The salient features of this system are: Centralized database of all complaints, online upload of Action Taken Reports (ATRs) by concerned companies and online viewing by investors of actions taken on the complaint and its current status.



The Management Discussions and Analysis Report forms part of the Directors Report and is given separately.

## 8. **GENERAL SHAREHOLDER INFORMATION:**

### **Annual General Meeting:**

<b>Date</b>	September 29, 2025
<b>Day</b>	Monday
<b>Time</b>	10:00 A.M. (IST)
<b>Venue</b>	Hotel Shiva Sagar- Old 69/1, New 35, Vepery High Road, Opposite Veterinary College, Vepery, Chennai, Tamil Nadu 600007

### **a. Financial Calendar (Tentative):**

The Financial Year of the Company is for a period of 12 months from April 01, 2025 to March 31, 2026

First quarter results	Second week of August, 2025
Second quarter results	Last week of November, 2025
Third quarter results	Second week of February, 2026
Fourth quarter results / Year end results	Last week of May, 2026

**b. Book Closure:** September 22, 2025 to September 29, 2025 (both days inclusive)

### **c. Listing on Stock Exchanges:**

The names and addresses of the Stock Exchanges at which the equity shares of the Company are listed and the respective stock codes are as under:

<b>S.N.</b>	<b>Name of Stock Exchanges</b>	<b>Stock Code</b>
1.	BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001	BSE – 531898

### **d. Market Price Data:**

High and low during each month in the (2024-25) financial year on the Stock Exchanges:

<b>Month</b>	<b>BSE</b>		<b>BSE SENSEX</b>	
	<b>High (Rs.)</b>	<b>Low (Rs.)</b>	<b>High (Rs.)</b>	<b>Low (Rs.)</b>
April – 2024	-	-	75,124.28	71,816.46
May – 2024	-	-	76,009.68	71,866.01
June – 2024	-	-	79,671.58	70,234.43
July – 2024	-	-	81,908.43	78,971.79
August – 2024	-	-	82,637.03	78,295.86
September – 2024	-	-	85,978.25	80,895.05
October – 2024	-	-	84,648.40	79,137.98
November – 2024	-	-	80,569.73	76,802.73
December – 2024	-	-	82,317.74	77,560.79
January – 2025	-	-	80,072.99	75,267.59
February – 2025	-	-	78,735.41	73,141.27
March – 2025	-	-	78,741.69	72,633.54

*Company is under suspension.*



**e. Registrar And Transfer Agent:**

M/S. Purva Share Registry (India) Pvt. Ltd.
Add: No. 9 Shiv Shakti Industrial Estate, J. R. Borichamarg, Lower Parel (East), Mumbai-400011
Tele. No.: +91 22 2301 2517 / 8261
E-mail: <a href="mailto:support@purvashare.com">support@purvashare.com</a>
Website: <a href="http://www.purvashare.com">www.purvashare.com</a>

**f. Share Transfer System:**

Applications for transfer of shares held in physical form are received at the office of the Registrars & Share Transfer Agents of the Company. All valid transfers are processed and registered within stipulated time.

Shares held in dematerialized form are electronically traded through the Depositories.

Requests for dematerialization of physical shares are processed and completed within a period of 21 days from the date of receipt, provided they are in order in every respect. Bad deliveries are immediately returned to Depository Participants under advice to the Members.

However, as per SEBI Notification No. SEBI/LAD-NRO/GN/2018/24 dated June 8, 2018 and further amendment vide Notification No. SEBI/LAD-NRO/GN/2018/49 dated November 30, 2018, requests for effecting transfer of securities (except in case of transmission or transposition of securities) shall not be processed from April 1, 2020 unless the securities are held in the dematerialized form with the depositories. Therefore, Shareholders are requested to take action to dematerialize the Equity Shares of the Company.

**g. Shareholding Pattern as on March 31, 2025:**

Category of Shareholders	No. of Shareholders	No. of Shares	% of Total Shares
Promoter & Promoter Group	1	1000	0.00
Public-Institutions	1	4100	0.00
Public-Individual- holding nominal share capital up to Rs. 2 lakhs	8507	22213747	19.47
Public-Individual- holding nominal share capital in excess of Rs. 2 lakhs	364	28731667	25.18
Bodies Corporate	107	37154470	32.56
NRI	44	584706	0.51
HUF	170	1633854	1.43
Trusts	1	200	0.00
LLP	6	12843349	11.26
Clearing Members	44	10932907	9.59
Shares underlying DRs	Nil	Nil	Nil
Shares held by Employee Trusts	Nil	Nil	Nil
<b>Total Shareholding</b>	<b>9245</b>	<b>114100000</b>	<b>100</b>

**h. Distribution of Equity Shareholding as on March 31, 2025:**

Category	Number of Shareholders	Percentage of shareholder (%)	Number of Shares	Percentage of shareholding (%)
Up To 500	3118	33.73	6839580	0.6
501 To 1000	1784	19.3	16447220	1.44
1001 To 2000	1175	12.71	20080200	1.76



2001 To 3000	537	5.81	14530460	1.27
3001 To 4000	304	3.29	11114080	0.97
4001 To 5000	611	6.61	30095040	2.64
5,001 to 10,000	890	9.63	74817820	6.56
10,001&above	826	8.93	967075600	84.76
<b>Total</b>	<b>9245</b>	<b>100.00</b>	<b>114100000</b>	<b>100.00</b>

**i. Dematerialization of shares and liquidity:**

Particulars of Equity holding	Equity Shares of Rs. 10/- each	
	Number of shares	Percent of total shares
NSDL	3,67,83,449	32.23%
CDSL	7,72,53,681	67.71%
Physical form	62,870	0.06%
<b>Total</b>	<b>11,41,00,000</b>	<b>100%</b>

**j. Outstanding GDRs / ADRs / Warrants or any convertible instruments and conversion date and likely impact on equity:**

There were no outstanding GDRs / ADRs / Warrants or any convertible instruments as at March 31, 2025.

**k. Commodity price risk or foreign exchange risk and hedging activities:** Not Applicable

**l. Nomination Facility:**

Shareholders holding shares in physical form and desirous of making a nomination in respect of their shareholding in the Company, as permitted under Section 72 of the Companies Act, 2013 are requested to submit the prescribed Form SH-13 for this purpose. Shareholders may write to the Secretarial Department of the Company for a copy of the Form

**m. Credit Ratings:**

No credit ratings obtained by the Company during the relevant financial year for any debt instruments, fixed deposit programme, any scheme or proposal, involving mobilization of funds, whether in India or abroad.

**n. Address for correspondence:**

Shareholders may correspond with the Company at the Registered Office of the Company or at the office of Registrar and Transfer Agent of the Company:

<b>Sanguine Media Limited</b>	<b>Purva Share Registry (India) Pvt. Ltd</b>
Plot No 135A, 1st Floor, Chandran Nagar Main Road, Chromepet, Chennai, Tamil Nadu, 600044	Add: Unit No. 9, Shiv Shakti Industrial, Estate, J. R. Borichamarg, Lower Parel (East), Mumbai-400011
Contact No.: 044-28231258	Tele. No.: +912223012517/8261
CIN: L74210TN1995PLC032921	E-mail: <a href="mailto:support@purvashare.com">support@purvashare.com</a>
Email Id: <a href="mailto:smedialtd@gmail.com">smedialtd@gmail.com</a>	Website: <a href="http://www.purvashare.com">www.purvashare.com</a>
Website: <a href="http://www.sanguinemedia.com">www.sanguinemedia.com</a>	

**9. OTHER DISCLOSURES:**

**9.1** There are no materially significant transactions with the related party's viz. promoters, directors or the management or their relatives or subsidiaries etc. that had potential conflict with the company's interest. Suitable disclosure as required by the Indian Accounting Standard has been made in the Annual Report. The Related Party Transactions Policy as approved by the Board is uploaded on the Company's Website at [www.sanguinemedia.com](http://www.sanguinemedia.com).



**9.2** Transactions with related parties are disclosed in detail in Note No. 3 (A) “Notes to the Financial Statement” annexed to the financial statements for the year. There were no related party transactions having potential conflict with the interest of the Company at large.

**9.3** There are no pecuniary relationships or transactions of Non-executive Directors vis-à-vis the Company which has potential conflict with the interests of the company at large.

**9.4** No Strictures or penalties have been imposed on the company by the Stock Exchanges or by the Security Exchange Board of India (SEBI) or by any statutory authority on any matters related to capital markets during the last three years.

**9.5** The Company has formed the policy for determining material subsidiary as required by Regulation 16 of the SEBI (LODR) Regulations, 2015 and the same is disclosed on the Company’s website. The web link is [www.sanguinemedia ltd.com](http://www.sanguinemedia ltd.com)

**9.6 Vigil Mechanism:**

The Vigil Mechanism of the Company, which also incorporates a whistle blower policy in terms of the Listing Regulations, includes an Ethics & Compliance Task Force comprising senior executives of the Company. Protected disclosures can be made by a whistle blower through an e-mail or a letter to the Task Force or to the Chairman of the Audit Committee. The Vigil Mechanism and Whistle Blower Policy may be accessed on the Company’s website at the link: [www.sanguinemedia ltd.com](http://www.sanguinemedia ltd.com)

No personnel have been denied access to the Chairman of the Audit Committee, for making complaint on any integrity issue.

**9.7** The minimum information to be placed before the Board of Directors as specified in Part A of Schedule II of Listing Regulations is complied with to the extent possible.

**9.8 Certification from Company Secretary in Practice:**

The Company has obtained a certificate from Practicing Company Secretary as required under the SEBI (LODR) Regulations, 2015, confirming that none of the directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as director of companies by the SEBI / Ministry of Corporate Affairs or any such statutory authority.

**9.9 Complaints pertaining to Sexual Harassment:**

During the year, the Company has received 0 (zero) complaint pertaining to sexual harassment.

**9.10 Details of total fees paid to Statutory Auditors:**

Details relating to fees paid to the Statutory Auditors are given in Notes to the Standalone Financial Statements.

**9.11 Details of compliance with mandatory requirements and adoption of the non-mandatory requirements:**

During the year, the Company has fully complied with the mandatory requirements as stipulated under SEBI (LODR) Regulations, 2015.

The status of compliance with discretionary recommendations and adoption of the non-mandatory requirements as specified in Regulation 27(1) of the SEBI (LODR) Regulations, 2015, is provided below:

- a) **The Board:** The Chairman of the Company is Executive Director.
- b) **Shareholder Rights:** Half-yearly and other Quarterly financial statements are published on newspapers and uploaded on company’s website [www.sanguinemedia ltd.com](http://www.sanguinemedia ltd.com).
- c) **Modified Opinion(s) in Audit Report:** The Company already has a regime of un-qualified financial statement. Auditors have raised no qualification on the financial statements.
- d) **Reporting of Internal Auditor:** The Internal Auditor reports to the Audit Committee.
- e) The above Report was placed before the Board at its meeting held on September 02, 2024 and the same was approved.





**Date: 08/09/2025**  
**Place: Chennai**

**By Order of the Board of Directors**  
**For Sanguine Media Limited**

**Registered Office:**

Plot No 135A, 1st Floor,  
Chandran Nagar Main Road,  
Chromepet, Chennai, Tamil Nadu, 60004  
**CIN:** L74210TN1995PLC032921

**Email:** [smedialtd@gmail.com](mailto:smedialtd@gmail.com)

**Website:** [www.sanguinemedialtd.com](http://www.sanguinemedialtd.com)

**Sd/-**  
**Akshay Nawale**  
**Director**  
**DIN: 07597069**

**Sd/-**  
**Gayatri Gupta**  
**Director**  
**DIN: 07704522**



**DECLARATION**

**Compliance with the Code of Business Conduct and Ethics**

As provided under Regulation 26(3) of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015, all Board Members and Senior Management Personnel have affirmed compliance with **Sanguine Media Limited** Code of Business Conduct and Ethics for the year ended March 31, 2025.

Pursuant to the above, the Company has received 'Affirmation of Compliance' from the Board Members and the Senior Managerial Personnel of the Company and accordingly, I make the following declaration: -

I, Gayatri Gupta, Director of Sanguine Media Limited, hereby declare that all Board Members and the Senior Management Personnel of the Company, have affirmed compliance of the Code of Conduct during the Financial Year 2024-25.

**By Order of the Board of Directors  
For Sanguine Media Limited**

Sd/-

**Gayatri Gupta  
Director**

**DIN: 07704522**

**Place: Chennai**

**Date: 08/09/2025**

**Registered Office:**

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Chandran Nagar Main Road,  
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**Website:** [www.sanguinemediaLtd.com](http://www.sanguinemediaLtd.com)



**CEO/CFO CERTIFICATE**

We the undersigned, in our respective capacities as Chief Financial Officer or Director of Sanguine Media Limited (“the Company”) to the best of our knowledge and belief certify that:

1. We have reviewed the financial statements and the cash flow statement for the year 2024-25 and that to the best of our knowledge and belief:
  - These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - These statements together present a true and fair view of the Company’s affairs and are in compliance with existing accounting standards, applicable laws and regulations;
2. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year 2024-25 which are fraudulent, illegal or violative of the Company’s code of conduct;
3. We accept responsibility for establishing and maintaining internal controls and that we have evaluated the effectiveness of the internal control systems of the Company and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of the internal control, if any, of which we are aware of and the steps we have taken or propose to take to rectify these deficiencies.
4. We have indicated to the Auditors and the Audit Committee –
  - Significant changes in internal control over the financial reporting during the year 2024-25;
  - Significant changes in accounting policies during the year 2024-25 and that the same have been disclosed in the notes to the financial statements; and
  - Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company’s internal control system over the financial reporting.

**By Order of the Board of Directors  
For Sanguine Media Limited**

**Sd/-**

**Gayatri Gupta**

**Director**

**DIN: 07704522**

**Place: Chennai  
Date: 08/09/2025**

**Registered Office:**

Plot No 135A, 1st Floor,  
Chandran Nagar Main Road,  
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**CIN:** L74210TN1995PLC032921  
**Email:** [smedialtd@gmail.com](mailto:smedialtd@gmail.com)  
**Website:** [www.sanguinemedia ltd.com](http://www.sanguinemedia ltd.com)



**CERTIFICATE ON FINANCIAL STATEMENTS**

To,  
The Members,  
Sanguine Media Limited  
Plot No 135A, 1st Floor,  
Chandran Nagar Main Road,  
Chromepet, Chennai, Tamil Nadu, 60004  
[CIN: L74210TN1995PLC032921]

We have hereby certify that:

1. We have reviewed the financial statements and the cash flow statements of Sanguine Media Limited for the financial year 2024-25 and to the best of our knowledge and belief, we state that:
  - a) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
  - b) These statements together present a true and fair view of the Company's affairs for the period presented in this report and are in compliance with existing accounting standards, applicable laws and regulations.
2. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the Company's Code of Conduct.
3. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
4. We have indicated to the Auditors and the Audit Committee:
  - a) significant changes in internal control over financing reporting during the year;
  - b) significant changes in accounting policies made during the year and that the same have been disclosed suitably in the notes to the financial statements; and
  - c) That there were no instances of significant fraud that involves management or other employees who have a significant role in the Company's internal control system over financial reporting.

**By Order of the Board of Directors  
For Sanguine Media Limited**

**Sd/-**

**Gayatri Gupta  
Director**

**DIN: 07704522**

**Place: Chennai  
Date: 08/09/2025**

**Registered Office:**

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**ANNEXURE - D**

**PARTICULARS OF EMPLOYEE**

**I. INFORMATION AS PER RULE 5(1) OF CHAPTER XIII, COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014**

**Remuneration paid to whole-time directors and KMP**

<b>Name of the Director and KMP</b>	<b>Designation</b>	<b>Ratio of remuneration of each Director / KMP to the Median Remuneration of Employees</b>	<b>Percentage increase in Remuneration in the Financial year 2023-24</b>
Sanjay Meena	Managing Director	Nil	Nil
Aditya Suryavanshi	Non-Executive-Independent Director	Nil	Nil
Akshay Nawal	Non-Executive-Independent Director	Nil	Nil
Gayatri C Gupta	Non-Executive-Independent Director	Nil	Nil

**Notes:**

- 1) The ratio of remuneration and percentage increase for the Independent Directors' Remuneration is not considered for the purpose above.
- 2) Percentage increase in remuneration indicates annual total compensation increase, as recommended by the Nomination and Remuneration Committee and duly approved by the Board of Directors of the Company.
- 3) The percentage increase in the median remuneration of employees in the financial year 2024-25 was Nil.
- 4) Average percentage increase made in the salaries of employees and KMP in the previous financial year was Nil. The average increase of remuneration every year is an outcome of the Company's market competitiveness as against similar Companies. The increase of remuneration this year is a reflection of the compensation philosophy of the Company and in line with the benchmark results

**Affirmations**

It is hereby affirmed that the remuneration paid to all the Directors, KMP, Senior Managerial Personnel and all other employees of the Company during the financial year ended March 31, 2025, were as per the Nomination and Remuneration Policy of the Company.

**By Order of the Board of Directors  
For Sanguine Media Limited**

Sd/-

**Gayatri Gupta**

**Director**

**DIN: 07704522**

**Place: Chennai**

**Date: 08/09/2025**

**Registered Office:**

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**Website:** [www.sanguinemedia ltd.com](http://www.sanguinemedia ltd.com)



## Independent Auditor's Report

To The Members of Sanguine Media Limited

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

#### Opinion

We have audited the accompanying standalone financial statements of **Sanguine Media Limited** ("the Company"), which comprise the Balance Sheet as at **March 31, 2025**, and the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended on that date (hereinafter referred to as the "standalone financial statements"), and 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 Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31 2025**, and **its Loss**, total comprehensive income, its cash flows and the changes in equity for the year ended.

#### Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibility for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone 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 obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements 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.



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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis and Board's Report including Annexures to Board's Report, but does not include the standalone financial statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Management's Responsibility for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

## **Auditor's Responsibility for the Audit of the Standalone Financial Statements**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are





# K S SUBRAHMANYAM & CO.

CHARTERED ACCOUNTANTS

Flat No. 202, Rajnigandha Apt CHSL, Veer Savarkar Nagar, Near Platform No. 1,  
Vasai West, Palghar - 401202

considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report, that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
  - e) On the basis of the written representations received from the directors as on **March 31, 2025** taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2025** from being appointed as a director in terms of Section 164(2) of the Act.
  - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure A**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
  - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid / provided by the Company to its director's during year is in accordance with the provisions of Section 197 of the Act.



# K S SUBRAHMANYAM & CO.

CHARTERED ACCOUNTANTS

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- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- I. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
- II. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- III. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund (IEPF) by the Company
- IV. (a) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in notes to accounts, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ('Intermediaries') with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.  
(b) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ('Funding Parties') with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.  
(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our attention that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11 (e) as provided under (a) and (b) above, contain any material misstatement.
- V. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- VI. Based on our examination, which included test checks, the Company has used accounting Software's for maintaining its books of account for the financial year ended **March 31, 2025**, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software's. Further, during our audit we did not come across any instance of the audit trail feature being tampered with.  
As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended **March 31, 2025**.



# K S SUBRAHMANYAM & CO.

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2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "**Annexure B**" a statement on the matters specified in paragraphs 3 and 4 of the Order.

**For K. S. Subrahmanyam & Co.**  
**Chartered Accountants**  
**Firm Registration No.: 017461S**

SD/-

**K. S. Subrahmanyam**  
**Proprietor**  
**Membership No.: 018630**  
**UDIN:25018630BMHCBG3055**

**Place: Chennai**  
**Date: 14<sup>th</sup> May, 2025**



## ANNEXURE “A” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph 1 (f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report of even date)

### **Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)**

We have audited the internal financial controls over financial reporting of **Sanguine Media Limited** (“the Company”) as of **31 March 2025** in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date

#### **Management’s Responsibility for Internal Financial Controls**

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

#### **Auditor’s Responsibility**

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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



## Meaning of Internal Financial Controls Over Financial Reporting

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

## Inherent Limitations of Internal Financial Controls over Financial Reporting

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

## Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **31 March 2025**, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For K. S. Subrahmanyam & Co.**

**Chartered Accountants**

**Firm Registration No.: 017461S**

**SD/-**

**K. S. Subrahmanyam**

**Proprietor**

**Membership No.: 018630**

**UDIN:25018630BMHCBG3055**

**Place: Chennai**

**Date: 14<sup>th</sup> May, 2025**



## **ANNEXURE “B” TO THE INDEPENDENT AUDITOR’S REPORT**

**(Referred to in paragraph 2 under ‘Report on Other Legal and Regulatory Requirements’ Section of our report of even date)**

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

(i) (a) A. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment etc.

B. the company is not having any intangible asset. Therefore, the provisions of Clause (i)(a)(B) of paragraph 3 of the order are not applicable to the company.

(b) In our opinion Property, Plant and Equipment have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification during the year.

(c) the company is not having any Immovable Properties. Therefore, the provisions of Clause (i)(c) of paragraph 3 of the order are not applicable to the company.

(d) The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.

(e) No proceedings have been initiated during the year or are pending against the Company as at **31 March 2025** for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder. Therefore, the provisions of Clause (i) (e) of paragraph 3 of the order are not applicable to the company.

(ii) (a) In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate. No material discrepancies were noticed on such verification.

(b) According to the information and explanations given to us, at any point of time of the year, the Company has not been sanctioned any working capital facility from banks or financial institutions on the basis of security of current assets, and hence reporting under clause (ii)(b) of the Order is not applicable.

(iii) Based on the examination of records of the Company and according to the information and explanation given to us during the year

The Company has made investments in Companies during the year, in respect of which:

(a) The Company has not provided loans and Investment made during the year, and details of which are given below:





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Particulars	Amount (Rs. In Lakhs)
Aggregate amount granted during the year	
- Subsidiaries	NIL
- Related Parties	NIL
- Others	NIL
Balance outstanding as at balance sheet date in respect of above cases:	
- Subsidiaries	NIL
- Related Parties	NIL
- Others	5654.40
Aggregate amount Investment made during the year	
- Subsidiaries	NIL
- Related Parties	NIL
- Other	NIL
Amount of Investment as at balance sheet date in respect of above cases:	
- Subsidiaries	NIL
- Related Parties	NIL
- Others	644.80

(b) In our opinion, the investments made and the terms and conditions of the grant of loans, during the year are, prima facie, not prejudicial to the Company's interest.

(c) In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest are generally been regular as per stipulation.

(d) In respect of loans granted by the Company, there is Rs. 5654.40 lakhs due amount remaining outstanding as at the balance sheet date.

(e) No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.

(f) The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) is not applicable.

The Company has not made investments in Firms and Limited Liability Partnerships during the year. Further the Company has not provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured, to Companies, Firms, Limited Liability Partnerships or any other parties covered in the Register maintained under Section 189 of the Companies Act, 2013, during the Financial Year.



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(iv) In our opinion and according to the information and explanations given to us, The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of Clause (v) of paragraph 3 of the order are not applicable to the Company.

(vi) The maintenance of cost records has not been specified for the activities of the Company by the Central Government under section 148(1) of the Companies Act, 2013.

(vii) (a) The Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Sales Tax, Wealth tax, Service tax, Duty of Customs, duty of Excise, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, wealth tax, service tax, sales tax, value added tax, duty of customs, duty of excise or cess which have remained outstanding as at **March 31, 2025** for a period of more than 6 months from the date they became payable.

(b) Details of statutory dues referred to in clause vii (a) above, which have not been deposited as on **March 31, 2025** on account of disputes are given below:

Name of Statute	Nature of Dues	Amount In Rs.	Period to which it relates	Forum where dispute is pending
Income Tax Act, 1961	Income Tax	Rs. 10066325	A.Y. 2005-06	CIT (Appeals)
Income Tax Act, 1961	Income Tax	Rs.572352	A.Y. 2011-12	CIT (Appeals)
Income Tax Act, 1961	Income Tax	Rs.31146329	A.Y. 2015-16	CIT (Appeals)
Income Tax Act, 1961	Income Tax	Rs.242280015	A.Y. 2016-17	CIT (Appeals)

(viii) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

(ix) (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or government or other lenders

c) The Company has not taken any term loan during the year and there are no unutilised term loans at the beginning of the year and hence, reporting under clause (ix)(c) of the Order is not applicable.



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(d) In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have been utilised for long term purposes.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence reporting on clause (ix)(f) of the Order is not applicable.

(x) (a) The Company not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause (x)(a) of the Order is not applicable.

(b) During the year the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) of the Order is not applicable to the Company.

(xi) (a) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.

(b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act 2013 has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

(c) As auditor, we did not receive any whistle- bower complaint during the year

(xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

(xiii) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards. Identification of related parties were made and provided by the management of the company.

(xiv) (a) In our opinion and based on our examination, the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date, for the period under audit.

(xv) In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.



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(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi)(a), (b) and (c) of the Order is not applicable.

(d) As per the information and explanations received, the group does not have any CIC as part of the group.

(xvii) The Company has incurred cash losses of **Rs. 15.98** Lakhs during the financial year covered by our audit and however cash losses of **Rs. 410.16** lakhs in the immediately preceding financial year.

(xviii) M/s Mohandas and Co., Chartered Accountants (Proprietor Belle Mohandas Shetty) has resigned from the Company and M/s K. S. Subrahmanyam & Co., Chartered Accountants (Proprietor K. S. Subrahmanyam) was appointed during the year.

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

(xx) Based on the examination of records of the Company and information and explanations given to us, due to inadequate profits earned in immediately preceding financial years, the conditions and requirements of section 135 of the act is not applicable to the company hence, paragraph 3(xx) (a) and (xx) (b) of the Order is not applicable.

**For K. S. Subrahmanyam & Co.**  
**Chartered Accountants**  
**Firm Registration No.: 017461S**

**SD/-**

**K. S. Subrahmanyam**  
**Proprietor**  
**Membership No.: 018630**  
**UDIN:25018630BMHCBG3055**

**Place: Chennai**  
**Date: 14<sup>th</sup> May, 2025**



# K S SUBRAHMANYAM & CO.

## CHARTERED ACCOUNTANTS

Flat No. 202, Rajnigandha Apt CHSL, Veer Savarkar Nagar, Near Platform No. 1,  
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### **“ANNEXURE – D”**

**Independent Auditor’s Certificate on Compliance with the Corporate Governance requirements under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To**

**The Members of Sanguine Media Limited**

The Corporate Governance Report prepared by Sanguine Media Limited (“the Company”), contains details as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and para C and D of Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“the Listing Regulations”) with respect to Corporate Governance for the year ended **March 31, 2025** pursuant to the Listing Agreement of the Company with the Bombay Stock Exchange Limited (referred to as the “Stock Exchanges”).

#### **Management’s Responsibility**

The preparation of the Corporate Governance Report is the responsibility of the Management of the Company including the preparation and maintenance of all relevant supporting records and documents. The Management along with the Board of Directors are also responsible for ensuring that the Company complies with the conditions of Corporate Governance as stipulated in the Listing Regulations, issued by the Securities and Exchange Board of India. This responsibility also includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Corporate Governance Report.

#### **Auditor’s Responsibility**

Pursuant to the requirements of the Listing Regulations, it is our responsibility to provide a reasonable assurance whether for the year ended **March 31, 2025** the Company has complied, with the conditions of Corporate Governance as stipulated in the Listing Regulations.

Our examination was limited to procedures and implementation thereof adopted by the Company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

We have examined the relevant records of the Company in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013, the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) and the Guidance Note on Certification of Corporate Governance (the ‘Guidance Note’), in so far as applicable for the purpose of this



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certificate, issued by the Institute of Chartered Accountants of India ('ICAI') which requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

## Opinion

In our opinion, based on our examination of the relevant records and to the best of our information and according to explanations given to us, and representations provided by the management, we certify that, the Company, has complied with the conditions of Corporate Governance as stipulated, in the above-mentioned Listing Regulations.

## Other Matters and Restriction on use

We state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

The certificate is addressed and provided to the members of the Company solely for the purpose to enable the Company to comply with the requirement of the Listing Regulations, for the year ended **March 31, 2025**, and it should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

**For K. S. Subrahmanyam & Co.**

**Chartered Accountants**

**Firm Registration No.: 017461S**

**SD/-**

**K. S. Subrahmanyam**

**Proprietor**

**Membership No.: 018630**

**UDIN:25018630BMHCBG3055**

**Place: Chennai**

**Date: 14<sup>th</sup> May, 2025**

**SANGUINE MEDIA LIMITED**  
(CIN No: L74210TN1995PLC032921)  
BALANCE SHEET AS AT 31ST MARCH, 2025

(Rs. In Lakhs)			
Particulars	Note	As at	As at
		31st March, 2025	31st March, 2024
<b>A ASSETS</b>			
1 Non-Current Assets			
a) Property, Plant and Equipment		-	-
b) Financial Assets			
(i) Investments	3	644.80	644.80
(ii) Loans	4	5,654.40	5,654.40
<b>Total Non-Current Assets</b>		<b>6,299.20</b>	<b>6,299.20</b>
2 Current Assets			
a) Inventories	5	1,260.15	1,275.40
b) Financial Assets			
(i) Trade Receivables	6	1,530.43	1,530.43
(ii) Cash & Bank Balance	7	13.05	13.31
(iii) Loans & Advances	8	3,206.44	4,216.44
c) Other Current Assets	9	-	-
<b>Total Current Assets</b>		<b>6,010.06</b>	<b>7,035.58</b>
<b>TOTAL</b>		<b>12,309.26</b>	<b>13,334.78</b>
<b>B EQUITY &amp; LIABILITIES</b>			
1 Equity			
a) Equity Share Capital	10	11,410.00	11,410.00
b) Other Equity	11	724.83	740.81
<b>Total Equity</b>		<b>12,134.83</b>	<b>12,150.81</b>
2 Liabilities			
Non Current Liabilities			
Deferred Payment Liabilities	12	-	-
<b>Total Non-current Liabilities</b>		<b>-</b>	<b>-</b>
Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	13	133.50	133.50
(ii) Trade Payables	14	40.93	1,050.48
b) Other Current Liabilities	15	-	-
<b>Total Current Liabilities</b>		<b>174.43</b>	<b>1,183.98</b>
<b>Total Equity and Liabilities</b>		<b>12,309.26</b>	<b>13,334.78</b>
<b>III Significant Accounting Policies &amp; Notes on Financial Statements 1 to 39</b>			

As per our attached report of even date  
For K. S. Subrahmanyam & Co.  
Chartered Accountants  
Firm Registration No.: 0174615

SD/-

K. S. Subrahmanyam  
Proprietor  
Membership No.: 018630  
UDIN: 25018630BMHCBG3055

Place : Chennai  
Date : 14/05/2025

For and on behalf of Board of Directors of  
SANGUINE MEDIA LIMITED

SD/-

Aditya R Suryavanshi  
(Director)  
DIN: 07703306

SD/-

Gayatri Chhedilal Gupta  
(Director)  
DIN: 07704522



**SANGUINE MEDIA LIMITED**  
(CIN No: L74210TN1995PLC032921)

**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025**

		(Rs. In Lakhs)	
Particulars	Notes	Year Ended 31st March, 2025	Year Ended 31st March, 2024
I Revenue from operations		-	9.50
II Other Income	16	12.25	8.60
<b>III Total Revenue (I + II)</b>		<b>12.25</b>	<b>18.10</b>
<b>IV Expenses</b>			
Cost of materials consumed/ Purchase	17	15.25	16.09
Employee benefits expense	18	5.21	5.21
Finance costs		-	-
Depreciation/Amortisation of Expenses		-	-
Other expenses	19	7.78	6.96
<b>Total expenses</b>		<b>28.23</b>	<b>28.26</b>
<b>V Profit &amp; (Loss) Before exceptional items and tax (III-IV)</b>		<b>(15.98)</b>	<b>(10.16)</b>
Exceptional Items		0	(400.00)
<b>V Profit Before Tax (V - VI)</b>		<b>(15.98)</b>	<b>(410.16)</b>
<b>VI Tax expense:</b>			
Current tax		0	0
Income Tax paid for earlier years		0	0
<b>VII Profit / (Loss) for the period (VII - VIII)</b>		<b>(15.98)</b>	<b>(410.16)</b>
<b>VIII Other comprehensive income:</b>			
(i) Items that will not be reclassified to Statement of Profit and Loss		0	0
(ii) Income tax relating to items that will not be reclassified to Statement of Profit and Loss		0	0
(iii) Items that will be reclassified to Statement of Profit and Loss		0	0
(iv) Income tax relating to items that will be reclassified to Statement of Profit and Loss		0	0
<b>Total comprehensive income for the year</b>		<b>0</b>	<b>0</b>
<b>IX Profit / (Loss) for the period</b>		<b>(15.98)</b>	<b>(410.16)</b>
<b>X Earning per equity share:</b>	20		
Basic		(0.000)	(0.000)
Diluted		(0.000)	(0.000)
<b>Significant Accounting Policies &amp; Notes on Financial Statements 1 to 39</b>			

As per our attached report of even date  
For K. S. Subrahmanyam & Co.  
Chartered Accountants  
Firm Registration No.: 0174615

SD/-

K. S. Subrahmanyam  
Proprietor  
Membership No.: 018630  
UDIN: 25018630BMHCBG3055

Place : Chennai  
Date : 14/05/2025

For and on behalf of Board of Directors of  
SANGUINE MEDIA LIMITED

SD/-

Aditya R Suryavanshi  
(Director)  
DIN: 07703306

SD/-

Gayatri Chhedilal Gupta  
(Director)  
DIN: 07704522

# SANGUINE MEDIA LIMITED

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in Lakhs)

PARTICULARS		As at	As at
		31st March, 2025	31st March, 2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before tax as per Statement of Profit & Loss		(15.98)	(410.16)
Adjustments for :			
Depreciation		-	-
Interest Income/Other income		-	(8.60)
Operating Profit before working capital changes	A	(15.98)	(418.76)
Adjustments for :			
Trade Payables		(1,009.54)	(0.40)
Other current liabilities		-	-
Increase / (decrease) in Inventory		15.25	416.09
Other current Assets		1,010.00	-
Trade Receivables		-	-
Change in Working Capital		15.71	415.69
Net Income taxes (paid) / refunds		-	-
Net cash from operating activities	B	15.71	415.69
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Sales / ( Purchase ) of Investment		-	-
Profit on Sale of investment		-	-
NET CASH FROM INVESTING ACTIVITIES	C	-	-
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Interest Income/other income		-	8.60
Secured/unsecured borrowing received / (Repaid)		-	(1,019.26)
Unsecured Trade Loan/Advances received / (Repaid)		-	1,018.51
NET CASH FROM FINANCING ACTIVITIES	D	-	7.85
Net Increase in Cash & Cash Equivalent	( A + B + C + D )	(0.26)	4.78
Opening Cash & Cash Equivalent	i	13.31	8.53
Closing Cash & Cash Equivalent	ii	13.05	13.31
Net Increase in Cash & Cash Equivalent ( ii - i )		(0.26)	4.78

As per our attached report of even date  
For K. S. Subrahmanyam & Co.  
Chartered Accountants  
Firm Registration No.: 017461S

SD/-

K. S. Subrahmanyam  
Proprietor  
Membership No.: 018630  
UDIN: 25018630BMHCBG3055

Place : Chennai  
Date : 14/05/2025

For and on behalf of Board of Directors of  
SANGUINE MEDIA LIMITED

SD/-

Aditya R Suryavanshi  
(Director)  
DIN: 07703306

SD/-

Gayatri Chhedilal Gupta  
(Director)  
DIN: 07704522

**SANGUINE MEDIA LIMITED**  
(CIN No: L74210TN1995PLC032921)

**STATEMENT OF CHANGES IN EQUITY**

FOR THE YEAR THE ENDED 31ST MARCH 2025

(Rs. In Lakhs)

**A. EQUITY SHARE CAPITAL**

Particulars	Balance at the beginning of the reporting period 1st April, 2023	Changes in equity share capital during the year 2023-24	Balance at the end of the reporting period i.e. 31st March, 2024	Change in equity share capital during the year 2024-25	Balance at the end of reporting period i.e. 31 st March, 2025
1. Equity Share Capital	11,410.00	0	11,410.00	0	11,410.00

**B. OTHER EQUITY**

	Reserves & Surplus			Other Comprehensive Income	Total
	Security Premium Reserve Account	Retained Earnings Accounts (Profit & Loss A/c)	General Reserve		
<b>As on 31 March 2024</b>					
Balance at the beginning of the reporting period 1st April 2023	1,194.56	(43.59)	0	0	1,150.97
Total Comprehensive Income for the year	0	(410.16)	0	0	(410.16)
Transfer to / (from) Equity Warrants	0	0	0	0	0
Transfer to / (from) retained earnings	0	0	0	0	0
Balance at the end of the reporting period i.e. 31st March, 2024	<b>1,194.56</b>	<b>(453.75)</b>	<b>0</b>	<b>0</b>	<b>740.81</b>

<b>As on 31 March 2024</b>					
Balance at the beginning of the reporting period 1st April 2024	1,194.56	(453.75)	0	0	740.81
Total Comprehensive Income for the year	0	(15.98)		0	(15.98)
Transfer to / (from) Equity Warrants	0	0	0	0	0
Transfer to / (from) retained earnings	0	0	0	0	0
Balance at the end of the reporting period i.e. 31st March, 2025	<b>1,194.56</b>	<b>(469.73)</b>	<b>0</b>	<b>0</b>	<b>724.83</b>

**Significant Accounting Policies & Notes on Financial Statements 1 to 39**

As per our report of even date attached

For K. S. Subrahmanyam & Co.  
Chartered Accountants  
Firm Registration No.: 0174615

SD/-

K. S. Subrahmanyam  
Proprietor  
Membership No.: 018630  
UDIN: 25018630BMHCBG3055

Place : Chennai  
Date : 14/05/2025

For and on behalf of Board of Directors of  
**SANGUINE MEDIA LIMITED**

SD/-

Aditya R Suryavanshi (Director)  
DIN: 07703306

Gayatri Chhedilal Gupta (Director)  
DIN: 07704522

## **SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF FINANCIAL STATEMENTS**

### **1. General information:**

The financial statements comprise of Balance Sheet, Statement of Profit and Loss, Statement of Change in Equity and Statement of Cash Flows together with the notes thereon of **Sanguine Media Limited** for the year ended **March 31, 2025**.

The Company is a public limited company incorporated and domiciled in India under the provisions of the Companies Act applicable in India. It is a company listed at Bombay Stock Exchange (BSE Ltd)

The Corporate office of the Company is located at Plot No 135A, 1<sup>st</sup> Floor, Chandran Nagar Main Road, Chromepet Chennai-600044.

The Company is engaged in activities of advertisement & media services

### **2. Significant Accounting Policies:**

#### **2.1 Basis of Preparation and Statement of compliance**

The financial statements have been prepared in accordance with Ind AS's notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

The financial statements are prepared under the historical cost convention, on the accounting principles of a going concern. All assets and liabilities have been classified as current or non-current in accordance with the operating cycle criteria set out in Ind AS 1 and Schedule III to the Companies Act, 2013.

Accounting Policies not specifically referred to otherwise are consistent and in consonance with the applicable accounting standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014.

All expenses and incomes to the extent ascertainable with reasonable certainty are accounted for on accrual basis. All taxes, duties and cess etc. paid on purchases have been charged to the Statement of Profit and Loss except such taxes, duties and cess, which are subsequently recoverable with reasonable certainty from the taxing authorities.

The preparation of these financial statements in conformity with the recognition and measurement principles of Ind AS requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent liabilities on the date of financial statements and reported amounts of revenue and expenses for that year. Actual result could differ from these estimates. Any revision to such estimate is recognised in the period in which same is determined.

The financial statements are presented in Indian Rupees ('INR'), which is also functional currency and all values are rounded to the nearest Lakh, except otherwise indicated.

## **2.2 Significant Accounting Policies:**

### **(a) Current and Non-Current Classification**

The Company presents assets and liabilities in the Balance Sheet based on Current/ Non-Current classification.

An asset is treated as Current when it is –

- Expected to be realised or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current

A liability is current when:

- It is expected to be settled in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

### **(b) Property, Plant and Equipment:**

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any. Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets. In case of land the Company has availed fair value as deemed cost on the date of transition to Ind AS.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

Property, Plant and Equipment which are significant to the total cost of that item of Property, Plant and Equipment and having different useful life are accounted separately. Other Indirect Expenses incurred relating to project, net of income earned during the project development stage prior to its intended use, are considered as pre-operative expenses and disclosed under Capital Work-in-Progress. Depreciation on Property, Plant and Equipment is provided using written down value method on depreciable amount except in case of certain assets of Oil to Chemicals and Other segment which are depreciated using straight line method.

Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

The residual values, useful lives and methods of depreciation of Property, Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Gains or losses arising from derecognition of a Property, Plant and Equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

### **(c) Leases**

The Company, as a lessee, recognises a right-of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset.

The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Company has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset. The cost of the right-of use asset shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date plus any initial direct costs incurred. The right-of-use assets is subsequently measured at cost less any accumulated depreciation/ amortisation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right of- use assets is depreciated/ amortised using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset.

**(d) Cash and Cash Equivalents**

Cash and cash equivalents comprise of cash on hand, cash at banks, short-term deposits and short-term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

**(e) Inventories**

Items of inventories are measured at lower of cost and net realisable value after providing for obsolescence, if any, except in case of by-products which are valued at net realizable value. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads net of recoverable taxes incurred in bringing them to their respective present location and condition.

Cost of finished goods, work-in-progress, raw materials, chemicals, stores and spares, packing materials, trading and other products are determined on weighted average basis.

**(f) Impairment of Non-Financial Assets - Property, Plant and Equipment and Intangible Assets**

The Company assesses at each reporting date as to whether there is any indication that any Property, Plant and Equipment and Intangible Assets may be impaired. If any such indication exists, the recoverable amount of an asset is estimated to determine the extent of impairment, if any.

An impairment loss is recognised in the Statement of Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

**(g) Provisions**

Provisions are recognised when the Company has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability.

The timing of recognition and quantification of the liability (including litigations) requires the application of judgement to existing facts and circumstances, which can be subject to change. The carrying amounts of provisions and liabilities are reviewed regularly and revised to take account of changing facts and circumstances.

#### **(h) Contingent Liabilities**

Disclosure of contingent liability is made when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources embodying economic benefits will be required to settle or a reliable estimate of amount cannot be made.

#### **(i) Employee Benefits Expense**

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services

The Company recognises when contribution payable to the provident fund scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognised as a liability. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to a reduction in future payment or a cash refund.

The Company pays gratuity to the employees who have completed five years of service with the Company at the time of resignation/ superannuation. The gratuity is paid @15 days basic salary for every completed year of service as per the Payment of Gratuity Act, 1972

#### **(j) Tax Expenses**

The tax expenses for the period comprises of current tax and deferred income tax. Tax is recognised in Statement of Profit and Loss, except to the extent that it relates to items recognised in the Other Comprehensive Income. In which case, the tax is also recognised in Other Comprehensive Income

#### **Current Tax**

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the Income Tax authorities, based on tax rates and laws that are enacted at the Balance sheet date.



**Deferred Tax**

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax assets are recognised to the extent it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax losses can be utilised. Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of Deferred tax liabilities and assets are reviewed at the end of each reporting period.

**(k) Revenue Recognition**

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration entitled in exchange for those goods or services. The Company is generally the principal as it typically controls the goods or services before transferring them to the customer

Generally, control is transferred upon shipment of goods to the customer or when the goods is made available to the customer, provided transfer of title to the customer occurs and the Company has not retained any significant risks of ownership or future obligations with respect to the goods shipped

Revenue from rendering of services is recognized over time by measuring the progress towards complete satisfaction of performance obligations at the reporting period

Revenue is measured at the amount of consideration which the Company expects to be entitled to in exchange for transferring distinct goods or services to a customer as specified in the contract, excluding amounts collected on behalf of third parties (for example taxes and duties collected on behalf of the government). Consideration is generally due upon satisfaction of performance obligations and a receivable is recognised when it becomes unconditional

**Trade Receivables**

A receivable represents the Company's right to an amount of consideration that is unconditional

**Contract Liabilities**

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration or is due from the customer. If a customer pays consideration before the Company transfers goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier).

Contract liabilities are recognised as revenue when the Company performs under the contract.

**Interest Income**

Interest Income from a Financial Assets is recognised using effective interest rate method.

**Dividend Income**

Dividend Income is recognised when the Company's right to receive the amount has been established.

**(I) Financial Instruments****i) Financial Assets****Initial Recognition and Measurement**

All Financial Assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of Financial Assets, which are not at Fair Value Through Profit or Loss, are adjusted to the fair value on initial recognition. Purchase and sale of Financial Assets are recognized using trade date accounting. However, trade receivables that do not contain a significant financing component are measured at transaction price

**Financial Assets measured at Amortised Cost (AC)**

A Financial Asset is measured at Amortised Cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the Financial Asset give rise to cash flows on specified dates that represent solely payments of principal and interest on the principal amount outstanding

**Financial Assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)**

A Financial Asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that represents solely payments of principal and interest on the principal amount outstanding

**Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)**

A Financial Asset which is not classified in any of the above categories are measured at FVTPL. Financial assets are reclassified subsequent to their recognition, if the Company changes its business model for managing those financial assets. Changes in business model are made and applied prospectively from the reclassification date following the changes in business model in accordance with principles laid down under Ind AS 109 – Financial Instruments

**Investment in Subsidiaries, Associates and Joint Ventures**

The Company has accounted for its investments in Subsidiaries, associates and joint venture at cost less impairment loss (if any). The investments in preference shares with the right of surplus assets which are in nature of equity in accordance with Ind AS 32 are treated as separate category of investment and measured at FVTOCI.

**Other Equity Investments**

All other equity investments are measured at fair value, with value changes recognized in Statement of Profit and Loss, except for those equity investments for which the Company has elected to present the value changes in 'Other Comprehensive Income'. However, dividend on such equity investments are recognised in Statement of Profit and loss when the Company's right to receive payment is established.

**Impairment of Financial Assets**

In accordance with Ind AS 109, the Company uses 'Expected Credit Loss'(ECL) model, for evaluating impairment of Financial Assets other than those measured at Fair Value Through Profit and Loss (FVTPL).

**ii)Financial Liabilities****Initial Recognition and Measurement**

All Financial Liabilities are recognised at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

Financial Liabilities are carried at amortised cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments

**Derecognition of Financial Instruments**

The Company derecognises a Financial Asset when the contractual rights to the cash flows from the Financial Asset expire or it transfers the Financial Asset and the transfer qualifies for derecognition under Ind AS 109. A Financial liability (or a part of a Financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

**(m) Non-current Assets Held for Sale**

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and sale is considered highly probable.

A sale is considered as highly probable when decision has been made to sell, assets are available for immediate sale in its present condition, assets are being actively marketed and sale has been agreed or is expected to be concluded within 12 months of the date of classification.

Non-current assets held for sale are neither depreciated nor amortised. Assets and liabilities classified as held for sale are measured at the lower of their carrying amount and fair value less cost of disposal and are presented separately in the Balance Sheet.

**(n) Earnings Per Share**

Basic earnings per share is calculated by dividing the net profit after tax by the weighted average number of equity shares outstanding during the year adjusted for bonus element in equity share. Diluted earnings per share adjusts the figures used in determination of basic earnings per share to take into account the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as at the beginning of the period unless issued at a later date.

**(n) Accounting Judgements and Estimation of Uncertainty**

The preparation of the Company's Financial Statements requires management to make judgement, estimates and assumptions that affect the reported amount of revenue, expenses, assets and liabilities and the accompanying disclosures. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in next financial years.

**SANGUINE MEDIA LIMITED**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**3 Non Current Investments:** (Rs. In Lakhs)

Particulars		As at		As at	
		31st March, 2025		31st March, 2024	
<b>Trade Investment (Valued at cost unless stated otherwise)</b>	No. of Shares	Amount	No. of Shares	Amount	
<b>Quoted</b>					
Allied Computers International (Asia) Ltd.		5.64		5.64	
Ln Industries India Ltd.		0.22		0.22	
Merit Credit Corporation Ltd		200.40		200.40	
Secunderabad Health Care Ltd.		1.09		1.09	
Aadhaar ventures india limited		5.04		5.04	
<b>Unquoted investments</b>					
Un-quoted shares		432.40		432.40	
<b>Total</b>		<b>644.80</b>		<b>644.80</b>	
Aggregate amount of quoted investements		212.40		212.40	
Market Value of quoted investements		215.10		215.10	
Aggregate amount of Unquoted investements		432.40		432.40	

**Catagorywise Investements- non current**

Financial assets measured at amortised cost	-	-
Financial assets measured at cost	644.80	644.80
Financial assets measured at fairvalue through other comprehensive income	-	-
Financial assets measured at fairvalue through profit & Loss	-	-
<b>Total Non Current investments</b>	<b>644.80</b>	<b>644.80</b>

**4 Loans and Advances** (Rs. In Lakhs)

Particulars	As at		As at	
	31st March, 2025		31st March, 2024	
<b><u>Sundry Advancess &amp; Loans</u></b>				
<b>(Unsecured and Considered Good)</b>				
Sundry Advances/ loans, recoverable in cash or kind	5,654.40		5,654.40	
<b>Total</b>	<b>5,654.40</b>		<b>5,654.40</b>	

**5 Inventories** (Rs. In Lakhs)

Particulars	As at		As at	
	31st March, 2025		31st March, 2024	
Stock in Trade	1,260.15		1,275.40	
<b>Total</b>	<b>1,260.15</b>		<b>1,275.40</b>	

**SANGUINE MEDIA LIMITED**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**6 Trade Receivable** (Rs. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
<b>Due for period exceeding six months</b>		
(Unsecured Considered Good)	1,530.43	1,530.43
<b>Others</b>		
(Unsecured, Considered Good)	0.00	0.00
<b>Total</b>	<b>1,530.43</b>	<b>1,530.43</b>

The Trade Receivable ageing for the year ended March 31, 2025 and March 31, 2024 is as per note No.31

**7 Cash and Bank Balances** (Rs. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Cash in hand (certified by Management)	12.86	13.13
<b>Balances with Banks</b>		
Current Accounts	0.18	0.18
<b>Total</b>	<b>13.05</b>	<b>13.31</b>

15.1 Cash & Cash Equivalents includes deposits maintained by the company with Banks, which can be withdrawn by the Company at any point of time without prior notice or penalty on the principal

**8 Currents Assets** (Rs. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
<b>Balances with Government Authority</b>		
<b>Unsecured and Considered Good</b>		
Sundry Advances/ loans, recoverable in cash or kind	3,206.44	4,216.44
<b>Total</b>	<b>3,206.44</b>	<b>4,216.44</b>

**9 Other Current Assets** (Rs. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Advance Tax and Tax Deductible at Source	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**SANGUINE MEDIA LIMITED**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**10 Equity Share Capital** (Rs. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
<b>Authorised</b>		
120000000 Equity Shares of ` 10/- each (P.Y. 120000000 Equity Shares of ` 10/- each)	12,000.00	12,000.00
	<b>12,000.00</b>	<b>12,000.00</b>
<b>Issued, Subscribed &amp; Paid Up</b>		
114100000 Equity Shares of ` 10/- each, fully paid up (P. Y. 114100000 Equity Shares of ` 10/- each, fully paid up)	11,410.00	11,410.00
	<b>11,410.00</b>	<b>11,410.00</b>

**a) Reconciliation of Number of Shares**

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of Shares	(Rs. In Lakhs)	Number of Shares	(Rs. In Lakhs)
Equity Shares at the beginning of the year	114100000	<b>11,410.00</b>	11,41,00,000	<b>11,410.00</b>
Add: allotment during the year	0	<b>0</b>	0	<b>0</b>
Equity Shares at the end of the year	114100000	<b>11,410.00</b>	11,41,00,000	<b>11,410.00</b>

**b) Terms/ rights attached to the Equity Shares**

The Company has only one class of Equity Shares having a par value of ` 10/- each. Each Shareholder is eligible one vote per share. Any Shareholder whose name is entered in the Register of Members of the Company shall enjoy the same rights and be subject to the same liabilities as all other shareholders. The dividend, if any, proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

**c) Details of Shares held by the shareholders holding more than 5% (percentage) of aggregate shares in the Company**  
the following shareholders is holding more than 5 % shares in the company

Particulars	2025		2024	
	No.	%	No.	%
Zuber Trading LLP	10674955	9.36%	10674955	9.36%
Sumpoorna Portfolio Limited	10057816	8.81%	10057816	8.81%

**d) Shares allotted as fully paid up by way of bonus shares (during 5 years preceding 31st March, 2025)**

The Company have not allotted bonus shares during the 5 preceding financial year by the capitalisation of Securities Premium and Reserves.

**SANGUINE MEDIA LIMITED**

**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**11 Other Equity**

(Rs. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
<b>Securities Premium Account</b>		
Balance as per last financial statements	1,194.56	1,194.56
Add: Premium on fresh issue of Equity Shares	0	0
	<b>1,194.56</b>	<b>1,194.56</b>
<b>Profit and Loss Account</b>		
Balance as per last financial statements	(453.75)	(43.59)
Add: Current Year's Profit	(15.98)	(410.16)
	<b>(469.73)</b>	<b>(453.75)</b>
<b>Total</b>	<b>724.83</b>	<b>740.81</b>

**12 Deferred Tax Liabilities (net)**

(Rs. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
<b>Deferred Tax Liabilities</b>		
on account of difference in depreciation on fixed Assets	0	0
<b>Less: Deferred Tax Assets</b>	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**13 Financial Liabilities -Current Borrowings**

(Rs. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
<b>Unsecured Loans</b>		
Inter Corporate Deposites	133.50	133.50
Other Deposites	0	0
<b>Total</b>	<b>133.50</b>	<b>133.50</b>

**14 Trade Payables:**

(Rs. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
Current Payble for Goods & Expenses/advances	40.93	1,050.48
<b>Total</b>	<b>40.93</b>	<b>1,050.48</b>

The Trade Payable ageing for the year ended March 31, 2025 and March 31, 2024 is as per note No. 30

The Company has not received any memorandum (as required to be filed by the Supplier with the notified authority) under the Micro, Small and Medium Enterprises Development Act, 2006 claiming their status as on 31st March 2025 as Micro, Small or Medium Enterprises. Consequently the amount paid / payable to these parties during the year is NIL



**SANGUINE MEDIA LIMITED**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**

<b>15 Other Current Liabilities</b>	(Rs. In Lakhs)	
<b>Particulars</b>	<b>As at 31st March, 2025</b>	<b>As at 31st March, 2024</b>
<b>Other Payables</b>		
Other Duties & Taxes Payable	0.00	0.00
Other Payables	0.00	0.00
Provision For Taxation	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>
<b>16 Other Income</b>	(Rs. In Lakhs)	
<b>Particulars</b>	<b>Year Ended 31st March, 2025</b>	<b>Year Ended 31st March, 2024</b>
Other Income	12.25	8.60
<b>Total</b>	<b>12.25</b>	<b>8.60</b>
<b>17 Cost of Sales / Material Consumed</b>	(Rs. In Lakhs)	
<b>Particulars</b>	<b>Year Ended 31st March, 2025</b>	<b>Year Ended 31st March, 2024</b>
<b>Cost of Sales / Material Consumed</b>		
Inventory at the beginning of the year	1,691.49	1,691.49
Add: Net Purchases	0.00	0.00
	1,691.49	1,691.49
Less: Inventory at the end of the year	1,691.49	1,691.49
	0.00	0.00
Cost of materials consumed/ Purchase	15.25	16.09
<b>Total</b>	<b>15.25</b>	<b>16.09</b>
<b>18 Employees Benefit Expenses</b>	(Rs. In Lakhs)	
<b>Particulars</b>	<b>Year Ended 31st March, 2025</b>	<b>Year Ended 31st March, 2024</b>
Salaries, Wages, Bonus & Other Allowances	5.21	5.21
<b>Total</b>	<b>5.21</b>	<b>5.21</b>

**SANGUINE MEDIA LIMITED****NOTES FORMING PART OF FINANCIAL STATEMENTS****19 Other Expenses**

(Rs. In Lakhs)

Particulars	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Office Expnses	4.81	5.96
Printing & Stationery	0.86	0.79
Registration/Filling , Listing Fees & R&T Fees	0.71	0
Rent Expenses	1.00	1.00
Travelling & Conveyance exp.	0.10	0.10
Auditors Remuneration	0.25	0.25
Balance W/off	-	-1.15
Legal & Professional Fees	0.05	
<b>Total</b>	<b>7.78</b>	<b>6.96</b>

**20 Earning Per Share (EPS)**

(Rs. In Lakhs)

Particulars	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Net Profit After taxation	(15.98)	(410.16)
Weighted Average number of Equity Shares	11,41,00,000	11,41,00,000
Add: Dilutive Potential Equity Shares	0	0
Number of Equity Shares for Dilutive EPS	11,41,00,000	11,41,00,000
Nominal Valure of Shares	10	10
Basic Earning Per Share	(0.00)	(0.000)
Diluted Earning Per Share	(0.00)	(0.000)

**21 Managerial Remuneration:**

(Rs. In Lakhs)

Particulars	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Directors' Remuneration	Nil	Nil
<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

**22 Details of Payment to Auditors**

(Rs. In Lakhs)

Particulars	Year Ended 31st March, 2025	Year Ended 31st March, 2024
<b>As Auditor</b>		
Statutory , Tax Audit Fees	0.25	0.25
Other Matters	0	0
<b>Total</b>	<b>0.25</b>	<b>0.25</b>

**23 Segment Reporting:**

The Company has only one segment of activity of business of Advertisement and media product during the year, hance segment wise reporting as defined in accounting standard 17 is not applicable.

**SANGUINE MEDIA LIMITED****NOTES FORMING PART OF FINANCIAL STATEMENTS****24 Disclosure Pursuant to Employment Benefits**

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services. The Company pays gratuity to the employees who have completed five years of service with the Company at the time of resignation/ superannuation. The gratuity is paid @15 days basic salary for every completed year of service as per the Payment of Gratuity Act, 1972, However None of employee complete the minimum 5 year of service, hence no provision has been made for gratuity payment.

**25 Related Party Disclosure**

As per Indian Accounting Standard 24 (Ind AS-24) 'Related Party Transactions' as prescribed by Companies (Indian Accounting Standards) Rules, 2015, the Company's related parties and transactions are disclosed below

**A Related Parties and their relationship**

Name of Related Parties	Relation
Mr. Sanjay Sundarlal Meena	<b>Key Managerial Personnel</b>
Mr. Akshay Vijay Nawale	
Mr. Aditya Rupchand Suryavanshi	
Mrs. Gayatri Cheedilal Gupta	

**B Details of major related party transactions during the year.**

Key Managerial Person	Nature of Payment	(Rs. In Lakhs)	
		Year Ended 31st March, 2025	Year Ended 31st March, 2024
Mr. Sanjay Sundarlal Meena		NIL	NIL
Mr. Akshay Vijay Nawale		NIL	NIL
Mr. Aditya Rupchand Suryavanshi		NIL	NIL
Mrs. Gayatri Cheedilal Gupta		NIL	NIL

**26 Commitments and Contingencies**

A provision is recognized when the Company has present obligation as a result of past events and it is probable that an outflow of resources will be required to settle such obligation, in respect of which a reliable estimate can be made. Contingent liabilities not provided for in the accounts are disclosed in the account by way of notes specifying the nature and quantum of such liabilities..

Under the Income Tax Act, 1961, assessment of income for the various assessment years have taken place under the Income Tax Act, 1961. As a result a total demand of Rs.2840.65 Lakhs has arisen. Considering the nature of additions made and recent judicial pronouncements, there are good chances that the additions shall be deleted in the appropriate proceedings and therefore no provision in this respect has been made in respect of outstanding demand

**27 Balances in the accounts of debtors, creditors and con-tracts and contractors, certain Bank Accounts are taken subject to confirmation and reconciliation and only upon such confirmation and reconciliation, the entries for discounts, claims and writing off sundry balances etc. will be recorded in the books.**

**SANGUINE MEDIA LIMITED**  
**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**28 CSR Activity**

As per the Companies Act, 2013, all companies having a net worth of Rs. 500 crore or more, or a turnover of Rs. 1000 crore or more or a net profit of Rs. 5 crore or more during any financial year are required to constitute a CSR Committee of the Board of Directors comprising three directors. All such companies are required to spend at least 2% of the average net profit of their three immediately preceding financial years on CSR-related activities. , hence the provisions of CSR activity not applicable to the company

**29 Fair Value of Financial assets and Liabilities:**

Set out below is the comparison by class of carrying amounts and fair value of Company's financial instruments that are recognized in the financial statements.

Particulars	As at 31st March , 2025		As at 31st March , 2024	
	Carrying Value	Fair Value	Carrying Value	Fair Value
<b>Financial assets</b>				
Investments	644.80	644.80	644.80	644.80
Loans	5,654.40	5,654.40	5,654.40	5,654.40
Inventories	1,260.15	1,260.15	1,275.40	1,275.40
Trade Receivable	1,530.43	1,530.43	1,530.43	1,530.43
Loans & Advances	3,206.44	3,206.44	4,216.44	4,216.44
<b>Total</b>	<b>12,296.22</b>	<b>12,296.22</b>	<b>13,321.47</b>	<b>13,321.47</b>
<b>Financial liabilities</b>				
Borrowings	133.50	133.50	133.50	133.50
Trade payables	40.93	40.93	1,050.48	1,050.48
<b>Total</b>	<b>174.43</b>	<b>174.43</b>	<b>1,183.98</b>	<b>1,183.98</b>

The Management assessed that the fair value of financial liabilities approximate their carrying amounts largely due to the short term maturities of these instruments

**30 Financial risk Management:**

The Company's business activities are exposed to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Company's senior management has the overall responsibility for establishing and governing the Company 's risk management framework

The Company's activities expose it to credit risk, liquidity risk and market risk. This note explains the sources of risks which the entity is exposed to and how it mitigates that risk.

**Liquidity risk:**

Liquidity risk is the risk that the Company will face in meeting its obligations associated with its financial liabilities. The Company's approach in managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due

**Market risk:**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise three types of risk: currency rate risk, interest rate risk and other price risks, such as equity price risk and commodity risk. Financial instruments affected by market risk include loans and borrowings and investments in securities.

**Foreign currency risk**

The Company is exposed to insignificant foreign exchange risk as at the respective reporting dates.

**Credit Risk**

Credit risk is the risk of financial loss to the Company that a customer or counter party to a financial instrument fails to meet its obligations. The Company is exposed to credit risk from its investing activities, including deposits with banks.

**SANGUINE MEDIA LIMITED****NOTES FORMING PART OF FINANCIAL STATEMENTS****Trade and other receivables:**

The Company extends credit to customers in normal course of business. The Company considers factors such as credit track record in the market and past dealings for extension of credit to customers. To manage credit risk, the Company periodically assesses the financial reliability of the customer, taking into account the financial condition, current economic trends, and analysis of historical bad debts and aging of accounts receivables. Outstanding customer receivables are regularly monitored to make an assessment of recoverability. Receivables are provided as doubtful / written off, when there is no reasonable expectation of recovery. Where receivables have been provided / written off, the Company continues regular follow-up, engage with the customers, legal options / any other remedies available with the objective of recovering these outstandings.

**Cash and cash equivalents and other investments**

The Company is exposed to counter party risk relating to medium term deposits with banks. The Company considers factors such as track record, size of the institution, market reputation and service standards to select the banks with which balances and deposits are maintained. Generally, the balances are maintained with the institutions with which the Company has also availed borrowings. The Company does not maintain significant cash and deposit balances other than those required for its day to day operations.

**31 Exception items**

during the year the management of the company has recognised the impairment of inventory of R. NIL and Previous Year of Rs. 400.00 Lakhs and in the financial statement the same was disclosed as exception item

**32 Additional regulatory information required by Schedule III****i) Details of benami property held -**

No proceedings have been initiated on or are pending against the company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

**ii) Borrowing secured against current assets**

No loan facilities availed by the Company against the current assets as primary security, hence, reporting Quarterly return/statements reconciliation with books of accounts is not applicable.

**iii) Wilful defaulter**

Company have not been declared wilful defaulter by any bank or financial institution or government or any government authority.

**iv) Relationship with struck off companies**

The company has no transactions with companies struck off under Companies Act, 2013 or Companies Act, 1956.

**v) Registration of charges or satisfaction with Registrar of Companies**

No charges was created or satisfied during the year, hence the Registration of charges or satisfaction of charges with Registrar of Companies was not applicable

**vi) Compliance with number of layers of companies**

The company has complied with the number of layers prescribed under the Companies Act, 2013.

**vii) Compliance with approved scheme(s) of arrangements**

The company has not entered into any scheme of arrangement which has an accounting impact on current financial year.

**viii) Undisclosed Income**

The company has not surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

**ix) Details of crypto currency or virtual currency**

The company has not traded or invested in crypto currency or virtual currency during the current or previous year.

**x) Valuation of PP&E, intangible asset and investment property**

The company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets during the current or previous year.

**SANGUINE MEDIA LIMITED**

**NOTES FORMING PART OF FINANCIAL STATEMENTS**

**xi) Utilisation of equity and Share premium**

The company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

- a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

- a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries

**33 Other Information**

In the opinion of the management, the current assets and loans & advances are approximately of the value stated, if realised / paid in the ordinary course of business. The provisions for all known liabilities is adequate and is not in excess of amounts considered reasonably necessary.

- 34** In the absence of detailed information from Small Scale and Ancillary Undertaking, included under the head Sundry Creditors dues there from are not ascertained as on the date of Balance Sheet.

- 35 Other information required under part I and Part II of schedule III of Companies Act 2013, are either NIL or NOT Applicable**

- 39 Previous year's figures have been regrouped / rearranged wherever deemed necessary.**

As per our attached report of even date  
For K. S. Subrahmanyam & Co.  
Chartered Accountants  
Firm Registration No.: 017461S

For and on behalf of Board of Directors of  
SANGUINE MEDIA LIMITED

SD/-

SD/-

SD/-

K. S. Subrahmanyam  
Proprietor  
Membership No.: 018630  
UDIN: 25018630BMHCBG3055

Aditya R Suryavanshi  
(Director)  
DIN: 07703306

Gayatri Chhedilal Gupta  
(Director)  
DIN: 07704522

Place : Chennai  
Date : 14/05/2025

**Note 36 Trade & Expenses Payable and Ageing Analysis**

**Trade & Expenses Payable as on 31.03.2025**

Particulars	Payable for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	40.93	40.93
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>	-	-	-	<b>40.93</b>	<b>40.93</b>

**Trade & Expenses Payable as on 31.03.2024**

Particulars	Payable for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	1,050.47	1,050.47
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
<b>Total</b>	-	-	-	<b>1,050.47</b>	<b>1,050.47</b>

**Note 37 Trade receivables and Ageing Analysis**

**Trade Receivable as on 31.03.2025**

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	-	-	-	-	1,530.43	1,530.43
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	<b>1,530.43</b>	<b>1,530.43</b>

**Trade Receivable as on 31.03.2024**

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	-	-	-	-	1,530.43	1,530.43
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	<b>1,530.43</b>	<b>1,530.43</b>

# **Note No 38. Financial Ratios**

(Rs. In Lakhs)

Particulars	March 31, 2025		March 31, 2024		Ratio		% of Change
	Numerator	Denominator	Numerator	Denominator	March 31, 2024	March 31, 2024	
Current Ratio	6010.06	174.43	7035.58	1183.98	34.45	5.94	-479.82
Debt Equity Ratio	133.50	12134.83	133.50	12150.81	0.011	0.011	-0.13
Debt Service coverage ratio	28.23	0.00	28.26	0.00	NA	NA	NA
Return on Equity Ratio	-15.98	12134.83	-410.16	12150.81	-0.001	-0.034	96.10
Inventory Turnover Ratio	0.00	1260.15	0.00	1275.40	NA	NA	NA
Trade Receivables turnover ratio	0.00	1530.43	0.00	1530.43	0.000	0.000	0.00
Trade payables turnover ratio	0	40.93	0	1050.48	0.000	0.000	0.00
Net capital turnover ratio	0.00	5,835.63	0.00	5,851.61	0.000	0.000	0.00
Net profit ratio	-15.98	0.00	-410.16	0.00	NA	NA	NA
Return on Capital employed	-15.98	12268.33	-410.16	12284.31	-0.001	-0.033	96.10
Return on investment	-15.98	12309.26	-410.16	13334.78	-0.001	-0.031	95.78

## **Consideration of Elements of Ratio**

Ratios	Numerator	Denominator
Current Ratio	Current Assets	Current Liabilities
Debt Equity Ratio	Debt Capital	Shareholder's Equity
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity
Inventory Turnover Ratio	COGS	Average Inventory
Trade Receivables turnover ratio	Net Sales	Average trade receivables
Trade payables turnover ratio	Total Purchases	Closing Trade Payables
Net capital turnover ratio	Sales	Working capital (CA-CL)
Net profit ratio	Net Profit	Sales
Return on Capital employed	Earnings before interest and tax	Capital Employed
Return on investment	Net Profit	Total assets



10. (E) Disclosure of Shareholding of Promoters

Disclosure of Shareholding of Promoters as at March 31, 2025 is as follows

Name of the shareholders	As at 31-03-2025		As at 31-03-2024		% Change during the year
	Number of shares	Shareholding %	Number of shares	Shareholding %	
Kumar Raichand Madan	1,000	-	1,000	-	-
<b>Total</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
Disclosure of Shareholding of Promoters as at March 31, 2022 is as follows					
Name of the shareholders	As at 31-03-2024		As at 31-03-2023		% Change during the year
	Number of shares	Shareholding %	Number of shares	Shareholding %	
Kumar Raichand Madan	1,000	-	1,000	-	-
<b>Total</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>

# SANGUINE MEDIA LIMITED

Regd. Off.: Plot No 135A, 1st Floor, Chandran Nagar Main Road,  
Chromepet, Chennai, Tamil Nadu, 60004, Contact No: 044-28231258  
Email id [smedialtd@gmail.com](mailto:smedialtd@gmail.com) CIN: L74210TN1995PLC032921  
Website: [www.sanguinemediaLtd.com](http://www.sanguinemediaLtd.com)

## ATTENDANCE SLIP

**ANNUAL GENERAL MEETING– Monday, September 29, 2025 at 10:00 a.m.**

<b>DP Id.</b>		<b>Client Id. / Ben. A/c.</b>	
<b>Folio No.</b>		<b>No. of Shares</b>	

I certify that I am a registered shareholder/Proxy for the registered shareholder of the Company.

I/We hereby record my/our presence at the **ANNUAL GENERAL MEETING** of the Company being held on – **Monday, September 29, 2025 at 10:00 a.m.** at **Plot No 135A, 1st Floor, Chandran Nagar Main Road, Chromepet, Chennai, Tamil Nadu, 60004**

Full Name of the Shareholder / Proxy (In Block Letter)

Signature

# SANGUINE MEDIA LIMITED

Regd. Off.: Plot No 135A, 1st Floor, Chandran Nagar Main Road,  
Chromepet, Chennai, Tamil Nadu, 60004, Contact No: 044-28231258  
Email id [smedialtd@gmail.com](mailto:smedialtd@gmail.com) CIN: L74210TN1995PLC032921  
Website: [www.sanguinemediaLtd.com](http://www.sanguinemediaLtd.com)

## 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:** L74210TN1995PLC032921

**Name of the company:** SANGUINE MEDIA LIMITED

**Registered office:** Plot No 135A, 1st Floor, Chandran Nagar Main Road, Chromepet, Chennai, Tamil Nadu, 60004

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

I/We, being the member (s) of ..... 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: .....

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 the Monday, September 29, 2025 at 10:00a.m at Plot No 135A, 1st Floor, Chandran Nagar Main Road, Chromepet, Chennai, Tamil Nadu, 60004 and at any adjournment thereof in respect of such resolutions as are indicated below:

Res. No.	Description	For	Against
1	Consideration and Adoption of the Audited Financial Statements of the Company for the Financial Year ended March 31, 2025 and the Reports of the Board of Directors and Auditors thereon		
2	Re-appointment of Mr. Sanjay Sunderlal Meena (DIN: 07567732) as a Director(Executive), who retires by rotation and being eligible, offers himself for re-appointment		
3	To appoint the Statutory Auditors of the Company for the term of 5 consecutive years.		

Signed this..... day of..... 2025

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.*

Affix  
Rs. 1 /-  
Revenue  
Stamp

If Undelivered please return to:  
SANGUINE MEDIA LIMITED  
CIN: L74210TN1995PLC032921  
Regd. Office Plot No 135A, 1st Floor,  
Chandran Nagar Main Road,  
Chromepet, Chennai, Tamil Nadu, 60004  
Email: [smedialtd@gmail.com](mailto:smedialtd@gmail.com)  
Website: [www.sanguinemedialtd.com](http://www.sanguinemedialtd.com)